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# ACC Levy Guidebook

Your guide to 2021/22 levy rates and industry classifications

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# Introduction

## How to use this guide

This guide is intended to help self-employed people and employers, as well as tax and business advisors, choose a business industry classification (BIC) code and ACC levy classification unit (CU).

At the back of the guide you'll find a comprehensive list of all levy classification units in the levy rates table. This includes information on:

- classification units
- levy risk groups
- employer and self-employed levy rates.

If you have any queries about information contained in this guide you can contact our Business Customer Contact Centre on 0800 222 776.

If you're an accountant or business advisor with a client query, call our Agents' Line on 0800 222 991.

You can also find out more about how levies work and the levy setting process at [acc.co.nz/how-levies-work](https://acc.co.nz/how-levies-work)

# Levy classifications

We use a variety of classification codes to determine your levies.

## What is a business industry classification (BIC) code?

A BIC code is a way of classifying a business or self-employed individual by the main activity they are involved in. 'Activity' means the external service provided or product that's produced or sold by a business or, in the case of self-employed individuals, the nature of the work undertaken.

When you register for GST you're required to choose a single BIC code that describes the activity of the business. The BIC code that most accurately describes the nature of the business or trading activity must be chosen.

If, after reading this guide, you're unable to identify a description that accurately describes the nature of your business, visit [www.businessdescription.co.nz](http://www.businessdescription.co.nz) to easily search for your correct BIC code and CU or contact our Contact Centre on 0800 222 776.

## What is a classification unit (CU)?

Every business and self-employed individual is assigned a classification unit (CU) based on their BIC code.

We group similar businesses and self-employed individuals this way to make sure that levies are fair, and to ensure that the costs of claims are shared fairly among the industries responsible for those costs.

Depending on the cost of injury claims made each year, weighted with the liable earnings within a classification, CUs can move into a different levy risk group, which leads to a higher or lower levy.

A CU represents levy payers with a similar risk of workplace injury. Each CU has a corresponding levy rate, which is used to calculate levies for workplace injury cover. Each CU has its own unique five-digit numerical code. For example, 25510 is the code for Tyre manufacturing.

The CU is also shown on your invoice together with the corresponding levy rate.

### If more than one CU is applicable and you are:

- a self-employed individual – the CU with the highest levy rate must be used
- a business – the CU with the highest levy rate must be used, unless you are eligible to be assigned multiple CUs.

### Levy risk groups

We use a risk-based classification system whereby business activities are grouped so that the costs of work injuries are fairly distributed among those with similar risk characteristics.

We set levies for each CU by comparing costs of previous and predicted future claims with total earnings within that activity group.

### Australian and New Zealand Industrial Classification 2006 (ANZSICo6)

The structure and coverage of the classifications listed in this guide are based on the levy classes contained within ANZSICo6.

These can be viewed by searching either the Statistics New Zealand website at [www.stats.govt.nz](http://www.stats.govt.nz) or the Australian Bureau of Statistics website at [www.abs.gov.au](http://www.abs.gov.au).

# Choosing your BIC code and description

## Why is it important to choose the correct BIC code?

Choosing the correct BIC code means your accounts at Inland Revenue and ACC will be set up with the right information, and any invoices sent will be calculated correctly.

Our CU codes are based on BIC codes, so it's important that you select the right BIC code for your industry.

### Step 1 Describe the activity

For businesses, the activity normally refers to the external service provided and/or product that's produced or sold.

Incidental/supporting functions relating to the external activity such as administration, management, marketing and distribution, technical support, maintenance and product development are treated as part of that external activity and not as separate activities.

For a self-employed person, the activity refers to the nature of the work done, rather than the context of the business in which the work takes place.

### Step 2 Use the general industry classification category listing

The list on [page 10](#) includes general categories and page references. Find the general category most appropriate for your activity and go to those pages indicated for a more detailed description and the associated BIC code.

### Step 3 Find the BIC code

Please select the BIC code by referring to descriptions according to general industry classifications that most accurately describe your activity. The key word index at the back of this guide may assist in locating the relevant page.

If you are unable to find a BIC code/description similar to an activity listed for an ACC classification, select the BIC code that is nearest to your activity. If no similar BIC code is available, any of the BIC codes listed under a particular CU will ensure that you are invoiced under that ACC classification, and at the corresponding levy rate.

For example, if you provide plumbing services, there are seven different BIC codes to choose from under CU 42310 Plumbing services.

Go to [www.businessdescription.co.nz](http://www.businessdescription.co.nz) to search easily for your correct BIC code and CU.

### **When selecting your BIC code:**

- Avoid using generic terms such as ‘consultant’, ‘estate’, ‘family trust’ and ‘investment’. It’s not relevant to the business description whether the business is conducted through a trust or company or on behalf of an estate
- Be specific about the type of activity undertaken, e.g. ‘pottery manufacturing’, ‘residential property investment’, ‘sheep farming’.

## **Guidance on specific industries**

### **Manufacturing**

- Manufacturing parts or components of an item is included with manufacturing the completed item
- If it’s not listed separately, repairing or maintaining an item is included with the manufacture of that item. Note that there is a repair and maintenance section on [pages 126-129](#)
- Assembly is classified as manufacturing for levy purposes

### **Retailing and wholesaling**

- If goods are bought for resale, it establishes that a selling activity exists
- Direct selling related BIC codes (such as G431050 Internet only retailing) are only to be used when products retailed are exclusively sold via methods other than through a physical building, that is, a shop. If a shop is used to retail products, then choose the BIC code(s) which most accurately describes the item(s) sold
- In most cases, retailing and wholesaling businesses include the installation of goods in customers’ premises. We’d classify them under the retailing and wholesaling CU, not under a CU for the installation
- For example, an appliance retailer that also installs the goods they sell is classified with CU 52340 Electrical, electronic, and gas appliance retailing rather than an installation CU
- If retailing or wholesaling on a commission basis, there are separate BIC codes for these activities



## Sub-contracting

- A manufacturer who sub-contracts the physical production of goods may be classified as a wholesaler – see ANZSICo6 Division F for guidance
- A builder who sub-contracts all the construction and trade services is classified as a property operator or developer
- A sub-contractor who performs a range of trade or business services should list the BIC code which relates to the activity that has the highest CU levy rate, unless there is a relevant multi-service description and BIC code
- There are separate descriptions and corresponding BIC codes for wholesalers who sub-contract the physical handling of the goods, and building completion services where physical trade work is sub-contracted.

## Business administrative and management services

Employers and self-employed people are only entitled to use the BIC codes relating to the business administration or management service business descriptions where the service provided is:

- a business administration service (that is, contributing to the administration of external customers' businesses)
- a business management service provided to external customers (i.e. a business consultancy, advisory or management support service that does not have its own separate classification).

The BIC codes relating to these business descriptions cannot be used by an employer where they refer to services supplied internally within the employer's organisation.

*If there are inconsistencies between this guide and the legislation, the legislation will prevail.*

## For more information

Go to [www.businessdescription.co.nz](http://www.businessdescription.co.nz) to search easily for your correct BIC code and CU.

## Multiple business activities

You may find there is more than one appropriate description for your business.

If so, you must use the BIC code relating to the description with the highest Work Account levy rate as shown in column 6. If there is more than one description at the highest levy rate, use the BIC code that relates to the part of the business with the largest amount of liable earnings at that rate.

## **Self-employed**

If you're self-employed and involved in two or more business activities, the BIC code with the highest Work Account levy rate must be chosen.

If the CU with the highest Work levy rate makes 5% or less of your total self-employed earnings, we can use the CU with the lower Work levy rate. You need to keep accurate records to show us how you've distributed your earnings.

## **Employers**

If you're an employer, you may find there is more than one appropriate description for your business. If so, you must use the BIC code relating to the description with the highest Work Account levy as shown in column 6. If there is more than one description at the highest levy rate, use the BIC code that relates to the part of your business with the largest amount of liable earnings at that rate.

### **The following are guidelines for multiple CUs to be assigned:**

- The business must have distinct and independent activities:
  - each activity must provide a service to an external customer – an internal service provider is not classified separately
  - any one activity must be able to continue without adaptation if all the other activities ended
  - producing raw materials for, and selling the production from, a manufacturing unit are not separate activities.
- The accounting records must demonstrate the separate management and operation of each activity:
  - regularly produced management accounts are more likely to satisfy this condition than annual accounts
  - accounts created retrospectively do not demonstrate the separate management of the activity during the year
  - accounts must mirror the organisational structure to demonstrate separate management
  - a good practical test is whether the accounting records would establish a value for the activity, if it were sold
  - all income and expense items should be attributed to the activity at source (reallocation on a percentage or share basis is usually unsatisfactory)
  - the accounting records must contain all relevant income and expenses, including overheads – we may ask to view accounting or wage records.
- There must be records showing the earnings of employees separately for each activity:
  - separate activities cannot exist if all staff are shared

- separate payroll systems are not required – the wage records may be kept on a central system
- for employees engaged in two or more activities, the highest rated applicable classification must be used, but ignore any activity that provides 5% or less of an employee's earnings.
  - > If a company is a consolidated group filing an IR4 return, individual PAYE returns must still be filed for each employing company in the group.
  - > Each of those companies must use a classification (or classifications) based solely on its own activity.
  - > The nominated company may not use multiple classifications to describe the activities of the other companies in the consolidated group.

### **Sharemilkers**

If you're a sharemilker operating under a standard sharemilking agreement, we consider you to be self-employed. This applies whether you work on a 50/50, 39%, 29% or any other basis.

### **Partnerships**

Where self-employed earnings come from a partnership, the BIC code selected in the tax return should describe the activity of the self-employed person within the partnership. This may not be the same as the business activity of the partnership.

For example, if one member of a partnership has an administrative role and the other an operations role, each will select a different BIC code describing their own work role.

# General industry classification category

## Listing of descriptions alphabetically

Accommodation and Food Services	91
Administrative and Support services	110
Agriculture, Forestry and Fishing	12
Arts and Recreation Services	121
Construction	67
Education and Training	115
Electricity, Gas, Water and Waste Services	65
Financial and Insurance Services	101
Health Care and Social Assistance	117
Information Media and Telecommunications	97
Manufacturing	21
Mining	19
Other Services	126
Professional, Scientific and Technical Services	105
Public Administration and Safety	113
Rental, Hiring and Real Estate Services	103
Retail Trade	83
Transport, Postal and Warehousing	92
Wholesale Trade	72

# Levy rate table instructions

*The listing has been set out in business sector order, and shows the following information for each ACC CU:*

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
1	2	3	4	5	6	7	8	9

1. ACC CU number
2. ACC CU description, and list of main activities covered by each CU
3. BIC codes relating to each ACC CU
4. Business industry descriptions relating to each ACC CU (please note that 'mfg' and 'nec' are abbreviations for 'manufacturing' and 'not elsewhere classified' respectively)
5. LRG – the levy risk group in which this CU is placed for pricing and experience rating purposes
6. Employer and ACC CoverPlus self-employed Work Account levy rate (the rate applicable to the 2020/21 employer final account will be found in the 2020/21 Guidebook)
7. ACC CoverPlus Extra (CPX) is an optional product for self-employed people (including Non-PAYE shareholder-employees). CPX covers agreed weekly compensation. In the event of an injury where the claim is accepted the standard rate guarantees agreed weekly compensation without any adjustment if the business continues to generate income or there is a partial return to work
8. ACC CoverPlus Extra – LLWC (Lower Level of Weekly Compensation) offers the option to pay a slightly lower CPX levy in return for reducing levels of weekly compensation being payable in the event of an injury where the claim is accepted if the business continues to generate income or there is a partial return to work
9. The Working Safer (WS) levy collected on behalf of WorkSafe to support its activities.

**Note:** All levy rates are shown exclusive of GST.

Within the levy rate tables, this information is set out and colour-coded as follows:

Industry Division	
Group within a division	
ACC classification unit (CU) number and description	Levy rates

# Levy rates table 2021/2022

Rates effective 1 April 2021 to 31 March 2022

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
Agriculture, Forestry and Fishing								
Nursery and Floriculture Production								
01110	Nursery production			010	\$0.96	\$1.32	\$1.21	\$0.08
	Bedding plant growing	A011110	Ornamental plant growing					
	Bulb propagating	A011120	Seedling growing nec					
	Forest nursery operation or service	A011210	Fruit tree nursery operation					
	Fruit tree nursery operation	A011220	Nursery (flower, shrubs, ornamental trees) operation					
	Nursery production (not elsewhere classified)	A011230	Vine stock nursery operation					
	Ornamental plant growing	A051030	Forest nursery operation or service					
	Perennial growing							
	Seedling growing							
	Vine stock nursery operation							
01111	Turf growing			010	\$0.96	\$1.32	\$1.21	\$0.08
	Turf growing for transplanting	A011310	Turf growing					
01120	Floriculture production			010	\$0.96	\$1.32	\$1.21	\$0.08
	Calla lily growing	A011410	Flower growing					
	Display foliage growing	A011420	Seed growing – flower					
	Flower growing							
	Hydrangea growing							
	Orchid growing							
	Peony growing							
	Seed, flower, growing							
Mushroom and Vegetable Growing								
01692	Mushroom growing			010	\$0.96	\$1.32	\$1.21	\$0.08
	Cultivated mushroom growing	A012110	Mushroom growing					
	Mushroom spawn growing							
01130	Vegetable growing			010	\$0.96	\$1.32	\$1.21	\$0.08
	Asparagus growing	A012210	Herb growing					
	Bean growing (except dry field beans or soybeans)	A012220	Seed growing – vegetable					
	Capsicum growing	A012230	Tomato growing					
	Carrot growing	A012240	Vegetable seed growing					
	Cucumber growing	A012310	Melon growing					
	Garlic growing	A012320	Onion growing					
	Herb growing	A012330	Potato growing					
	Kumara growing	A012340	Vegetable growing – except dry field peas, beans and soybeans					
	Lettuce growing							
	Melon growing							
	Onion growing							
	Pea growing (except dry field peas)							
	Potato growing							
	Sprout growing							
	Sugar beet growing							
	Sweetcorn growing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Tomato growing							
	Truffle growing							
	Vegetable growing (not elsewhere classified)							
	Vegetable seed growing							
<b>Fruit and Tree Nut Growing</b>								
01140	Grape growing			010	\$0.96	\$1.32	\$1.21	\$0.08
	Grape growing	A013110	Grape growing					
	Grape sundrying	A013120	Vineyard operation					
	Table grape growing							
	Vineyard operation							
	Wine grape growing							
01170	Kiwifruit growing			010	\$0.96	\$1.32	\$1.21	\$0.08
	Kiwifruit growing	A013210	Kiwifruit growing					
01192	Berry fruit growing			010	\$0.96	\$1.32	\$1.21	\$0.08
	Berryfruit growing	A013310	Berryfruit growing					
	Blackberry growing	A013320	Strawberry growing					
	Blackcurrant growing							
	Blueberry growing							
	Boysenberry growing							
	Cranberry growing							
	Gooseberry growing							
	Loganberry growing							
	Raspberry growing							
	Redcurrant growing							
	Strawberry growing							
01150	Apple and pear growing			010	\$0.96	\$1.32	\$1.21	\$0.08
	Apple growing	A013410	Apple growing					
	Nashi pear growing	A013420	Pear growing					
	Pear growing	A013430	Quince growing					
	Quince growing							
01160	Stone fruit growing			010	\$0.96	\$1.32	\$1.21	\$0.08
	Apricot growing	A013510	Stone fruit growing					
	Cherry growing							
	Nectarine growing							
	Peach growing							
	Plum or prune growing							
01191	Citrus fruit growing			010	\$0.96	\$1.32	\$1.21	\$0.08
	Citrus fruit growing	A013610	Citrus fruit growing					
	Citrus orchard operation							
	Grapefruit growing							
	Lemon growing							
	Mandarin growing							
	Orange growing							
	Tangelo growing							
01180	Olive growing			010	\$0.96	\$1.32	\$1.21	\$0.08
	Olive growing	A013710	Olive growing					
01190	Fruit and tree nut growing (not elsewhere classified)			010	\$0.96	\$1.32	\$1.21	\$0.08
	Almond growing	A013910	Almond growing					
	Avocado growing	A013920	Avocado growing					
	Banana growing	A013930	Fig growing					
	Brazil nut growing	A013935	Fruit growing nec					
	Cashew nut growing	A013940	Macadamia nut growing					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Chestnut growing	A013950	Mango growing					
	Coconut growing	A013960	Passionfruit growing					
	Custard apple growing	A013970	Pecan nut growing					
	Feijoa growing	A013975	Tree nut growing nec					
	Fig growing	A013980	Walnut growing					
	Loquat growing							
	Macadamia nut growing							
	Mango growing							
	Passionfruit growing							
	Pawpaw growing							
	Pecan nut growing							
	Persimmon growing							
	Pineapple growing							
	Tamarillo growing							
	Walnut growing							
<b>Sheep, Beef Cattle and Grain Growing</b>								
01240	Sheep farming			016	\$2.19	\$2.95	\$2.76	\$0.08
	Prime lamb raising	A014110	Sheep farming					
	Raw sheep milk production	A014120	Wool growing					
	Sheep agistment service							
	Sheep farming							
	Wool growing							
01250	Beef cattle farming			016	\$2.19	\$2.95	\$2.76	\$0.08
	Beef cattle farming	A014210	Agistment service – other than horses					
	Buffalo, domesticated, grazing	A014220	Beef cattle farming					
	Dairy cattle agistment service	A014230	Stud beef cattle breeding or farming					
	Dairy cattle replacement farming							
	Beef cattle feedlot operation							
01230	Sheep and beef cattle farming			016	\$2.19	\$2.95	\$2.76	\$0.08
	Beef cattle and sheep farming	A014410	Beef cattle and sheep farming					
	Sheep and beef cattle farming	A014420	Sheep and beef cattle farming					
01220	Grain and sheep or grain and beef cattle farming			016	\$2.19	\$2.95	\$2.76	\$0.08
	Beef cattle farming and grain growing	A014510	Beef cattle farming and cereal grain growing					
	Grain growing and sheep or beef cattle farming	A014520	Sheep farming and cereal grain growing					
	Prime lamb raising and grain growing							
	Sheep farming and grain growing							
01210	Grain growing			010	\$0.96	\$1.32	\$1.21	\$0.08
	Barley growing	A014910	Cereal grain growing					
	Cereal grain growing	A014920	Grain, cereal growing					
	Coarse grain growing	A014930	Maize growing					
	Field pea or field bean growing	A014940	Oat growing					
	Grain seed growing	A014950	Oilseed growing					
	Lupin growing	A014960	Safflower growing					
	Maize growing	A014970	Sorghum growing – except forage sorghum					
	Millet growing	A014980	Soybean growing					
	Oat growing	A014985	Sunflower growing					
	Oilseed growing (not elsewhere classified)	A014990	Wheat growing					
	Pasture seed growing							
	Safflower growing							
	Sorghum growing (except forage sorghum)							
	Soybean growing							



ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Sunflower growing							
	Wheat growing							
<b>Other Crop Growing</b>								
01690	Crop growing (not elsewhere classified)			010	\$0.96	\$1.32	\$1.21	\$0.08
	Arrowroot growing	A015905	Crop growing nec					
	Bamboo growing	A015910	Drug plant growing					
	Flax seed growing	A015920	Fodder growing					
	Fodder growing	A015930	Ginger growing					
	Forage sorghum growing	A015940	Hay growing					
	Ginger growing	A015950	Hop growing					
	Hop growing	A015960	Lavender growing					
	Jute growing	A015970	Lucerne growing					
	Lavender growing	A015980	Seed growing nec					
	Lucerne growing	A015985	Tobacco farming					
	Mustard growing	A015990	Vegetable growing – for fodder					
	Pasture growing for hay or silage							
	Pharmaceutical/cosmetic plant growing							
	Seed growing (not elsewhere classified)							
	Spice crop growing							
	Sudan grass growing							
	Tobacco growing							
	Vegetable growing for fodder							
<b>Dairy Cattle Farming</b>								
01300	Dairy cattle farming			018	\$2.28	\$3.06	\$2.87	\$0.08
	Dairy cattle farming	A016010	Dairy cattle farming					
	Raw cattle milk production	A016020	Milk production – dairy cattle					
	Sharemilking dairy cattle	A016030	Stud dairy cattle breeding or farming					
<b>Poultry Farming</b>								
01410	Poultry farming (meat)			012	\$1.46	\$1.98	\$1.84	\$0.08
	Chicken farming (for meat)	A017110	Chicken farming – for meat					
	Duck farming	A017120	Duck farming					
	Game bird farming	A017130	Game bird farming					
	Goose farming	A017140	Goose farming					
	Poultry farming (for meat)	A017150	Poultry farming – for meat					
	Poultry hatchery operation (meat breeds)	A017160	Poultry hatchery operation – meat breeds					
	Turkey farming	A017170	Turkey farming					
01420	Poultry farming (eggs)			012	\$1.46	\$1.98	\$1.84	\$0.08
	Egg farm operation	A017210	Egg farm operation					
	Poultry farming (for eggs)	A017220	Poultry farming – for eggs					
	Poultry hatchery operation (egg breeds)	A017230	Poultry hatchery operation – egg breeds					
<b>Deer Farming</b>								
01530	Deer farming			014	\$1.76	\$2.38	\$2.22	\$0.08
	Deer breeding	A018010	Deer breeding, farming					
	Deer farming for venison							
	Deer velvet production							
<b>Other Livestock Farming</b>								
01520	Horse farming and horse agistment			917	\$2.67	\$3.58	\$3.36	\$0.08
	Horse agistment service	A019110	Agistment service – horses					
	Horse breeding	A019120	Horse breeding					
	Stud farm operation (horses)	A019125	Horse farming nec					
		A019130	Stud farm operation – horses					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
01510	Pig farming			014	\$1.76	\$2.38	\$2.22	\$0.08
	Pig farming	A019210	Pig farming					
	Pig raising							
01593	Beekeeping			014	\$1.76	\$2.38	\$2.22	\$0.08
	Apiculture	A019310	Apiarist					
	Beekeeping	A019320	Beekeeping					
01590	Livestock farming (not elsewhere classified)			014	\$1.76	\$2.38	\$2.22	\$0.08
	Alpaca farming	A019910	Bird breeding – except poultry or game birds					
	Bird breeding (except poultry or game birds)	A019920	Butterfly breeding					
	Cat breeding	A019930	Cat breeding					
	Dairy goat farming	A019940	Dog breeding					
	Dog breeding	A019950	Fur skin animal farming					
	Emu farming	A019960	Goat farming					
	Fur skin animal farming	A019970	Livestock raising nec					
	Goat farming	A019975	Mixed livestock farming nec					
	Livestock raising (not elsewhere classified)	A019980	Pet breeding					
	Ostrich farming	A019990	Rabbit farming					
	Pet breeding							
	Rabbit farming							
	Worm farming							
<b>Aquaculture</b>								
04210	Offshore aquaculture			021	\$1.92	\$2.59	\$2.42	\$0.08
	Mussel farming (longline)	A020110	Aquaculture (offshore)					
	Offshore longline or rack aquaculture	A020120	Mussel farming					
	Oyster farming (rack)	A020130	Oyster farming					
	Paua farming (longline or rack)	A020210	Salmon farming (offshore)					
	Pearl oyster farming (rack)							
	Seaweed farming (longline or rack)							
	Finfish farming (caged)							
	Salmon farming (caged)							
	Tuna farming							
04220	Onshore aquaculture			021	\$1.92	\$2.59	\$2.42	\$0.08
	Crustacean or mollusc breeding or farming (pond or tank)	A020310	Crayfish breeding and farming					
	Fish breeding or farming (pond or tank)	A020320	Fish breeding or farming (onshore)					
	Fish hatchery operation	A020330	Fish hatchery operation					
	Ornamental fish farming	A020340	Lobster farming					
	Paua farming (pond)							
	Prawn farming (pond)							
	Salmon farming (pond or tank)							
	Trout farming							
<b>Forestry and Logging</b>								
03010	Forestry			041	\$2.76	\$3.69	\$3.47	\$0.08
	Forestry growing operation	A030120	Forestry					
03021	Forest product and moss gathering and processing			021	\$1.92	\$2.59	\$2.42	\$0.08
	Forest product gathering	A030110	Forest product gathering					
	Kauri gum digging	A030130	Sphagnum moss processing					
	Native orchid gathering							
	Pine cone collecting							
	Resin gathering							
	Sphagnum moss gathering							

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
03020	Logging			041	\$2.76	\$3.69	\$3.47	\$0.08
	Firewood cutting (forest)	A030210	Firewood cutting – forest					
	Logging	A030220	Logging (including poles)					
	Mine timber hewing (forest)	A030230	Pulpwood cutting – forest					
	Pole hewing (forest)	A030240	Timber hewing – forest					
	Post shaping (forest)	A030250	Tree cutting or felling – forest					
	Railway sleeper hewing							
	Rough shaping of forest timber							
	Timber hewing (forest)							
	Tree cutting or felling							
<b>Fishing</b>								
04110	Rock lobster and crab fishing or potting			025	\$2.54	\$3.41	\$3.20	\$0.08
	Crab fishing or potting	A041105	Crab catching					
	Rock lobster fishing or potting	A041110	Crayfishing, lobster fishing					
	Saltwater crayfish fishing	A041120	Lobster fishing					
		A041130	Rock lobster fishing					
04120	Prawn fishing			025	\$2.54	\$3.41	\$3.20	\$0.08
	Prawn fishing	A041210	Prawn fishing					
	Scampi fishing	A041220	Scampi fishing					
04150	Line fishing (including processing on board)			025	\$2.54	\$3.41	\$3.20	\$0.08
	Bottom long line fishing	A041310	Fishing – line fishing (including processing on board)					
	Line fishing	A041320	Line fishing					
	Ocean trolling	A041330	Squid jigging (including processing on board)					
	Squid jigging							
	Surface long line fishing							
04130	Fish trawling, seining, and netting (including processing on board)			025	\$2.54	\$3.41	\$3.20	\$0.08
	Beach seining, fishing	A041403	Netting for finfish (including processing on board)					
	Bottom gill netting, fishing	A041407	Seining for finfish (including processing on board)					
	Danish seining, fishing	A041410	Trawling for finfish (including processing on board)					
	Finfish trawling							
	Pair trawling							
	Purse seining							
	Surface netting, fishing							
04190	Fishing (not elsewhere classified)			025	\$2.54	\$3.41	\$3.20	\$0.08
	Abalone/paua fishing	A041910	Abalone fishing					
	Freshwater eel fishing	A041920	Diving for fish, shellfish					
	Freshwater fishing (not elsewhere classified)	A041930	Fishing – freshwater					
	Marine water fishery product gathering (not elsewhere classified)	A041940	Fishing – marine nec					
	Oyster catching (except from cultivated oyster beds)	A041950	Oyster fishing (except from cultivated oyster beds)					
	Pearling (except pearl oyster farming)	A041960	Paua fishing					
	Seaweed harvesting	A041970	Seaweed – algae harvesting					
	Spat catching	A041980	Seaweed, shellfish, and other seafood hand gathering (not from a boat)					
<b>Hunting and Trapping</b>								
02200	Hunting and trapping			041	\$2.76	\$3.69	\$3.47	\$0.08
	Bird trapping	A042010	Bird trapping					
	Culling of wild animals	A042020	Culling of wild animals					

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	Deer hunting	A042030	Fur skin animal hunting or trapping					
	Fur skin animal hunting or trapping	A042040	Hunting or trapping					
	Game preserve, commercial, operation	A042050	Mutton bird catching					
	Mutton bird catching	A042060	Possum hunting and trapping					
	Possum hunting and trapping	A042070	Rabbit hunting and trapping					
	Rabbit hunting or trapping							
<b>Forestry Support Services</b>								
03030	Forestry support services (excluding tree cutting and felling)			041	\$2.76	\$3.69	\$3.47	\$0.08
	Forest conservation service	A051010	Forest chemical operation (ground)					
	Forest pest control service (except aerial or wild animal control)	A051020	Forest conservation services					
	Forest planting							
	Reforestation service	A051040	Forest planting					
	Silvicultural service	A051050	Pest control service – forest – except aerial or wild animal control					
	Timber plantation maintenance	A051055	Reforestation services					
	Timber tract maintenance	A051060	Silviculture (excluding tree cutting and felling)					
	Tree pruning (forest)	A051070	Timber plantation maintenance					
	Tree thinning (forest)	A051080	Tree pruning – forest					
		A051090	Tree thinning to waste					
<b>Agriculture and Fishing Support services</b>								
02120	Shearing services			051	\$2.75	\$3.68	\$3.46	\$0.08
	Alpaca shearing	A052210	Goat shearing					
	Goat shearing	A052220	Shearing services					
	Sheep shearing	A052990	Wool handling (in conjunction with shearing)					
02190	Agriculture and fishing support services (not elsewhere classified)			021	\$1.92	\$2.59	\$2.42	\$0.08
	Agricultural fencing contractor	A052917	Agricultural fencing contractor					
	Agricultural support service (not elsewhere classified)	A052920	Agricultural services nec					
	Aquaculture support service	A052923	Artificial insemination service					
	Artificial insemination service	A052927	Branding services – animal					
	Bush or rural land clearing	A052933	Crop harvesting service					
	Crop harvesting	A052937	Dairy herd testing					
	Dairy herd testing	A052940	Dog training for farm work					
	Farm irrigation service	A052943	Farm irrigation service					
	Fertiliser spreading (except aerial)	A052947	Farrier operation – horse shoeing (excluding farriers who manufacture horseshoes)					
	Fishing support service	A052953	Fertiliser spreading – except aerial					
	Hay or silage baling or pressing	A052955	Fishing support services nec					
	Horse training (working horses)	A052960	Hay cutting, baling or pressing					
	Livestock dipping	A052964	Horse training (working horses)					
	Livestock drafting or droving	A052967	Land clearing – bush or rural					
	Offal hole drilling	A052970	Livestock dipping, drafting or droving					
	Seed grading or cleaning	E329939	Offal hole drilling					
	Wool classing (including reclassing and bulk classing)	A052980	Pest control service – agricultural – except aerial or wild animal control					
		A052983	Seed cleaning or grading					
		A052987	Wool classing – except reclassing or bulk classing					
		A052993	Wool reclassing or bulk classing					

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02195	Horticultural contracting and labour supply services			010	\$0.96	\$1.32	\$1.21	\$0.08
	Fruit or vegetable picking	A052957	Fruit picking					
	Horticultural contracting	A052963	Horticultural services nec					
	Labour supply for horticulture	A052965	Labour supply – horticulture workers					
<b>Mining</b>								
<b>Coal Mining</b>								
11010	Coal mining			081	\$0.86	\$1.19	\$1.08	\$0.08
	Black coal mining	B060010	Coal mining – black coal – opencast					
	Brown coal mining	B060020	Coal mining – black coal – underground					
	Lignite mining	B060030	Coal mining – brown coal – opencast					
		B060040	Coal mining – brown coal – underground					
<b>Oil and Gas Extraction</b>								
12000	Oil and gas extraction			171	\$0.26	\$0.38	\$0.32	\$0.08
	Natural gas extraction	B070010	Gas – natural – extraction					
	Oil shale mining	B070020	Liquefied petroleum gas – production – except refinery					
	Petroleum gas extraction	B070030	Oil and gas extraction					
		B070040	Oil shale mining					
<b>Metal Ore Mining</b>								
13110	Iron ore mining			081	\$0.86	\$1.19	\$1.08	\$0.08
	Iron ore dressing or beneficiating	B080105	Iron ore dressing or beneficiating					
	Iron ore mining	B080110	Iron sand mining					
	Iron sand mining							
13140	Gold ore mining			081	\$0.86	\$1.19	\$1.08	\$0.08
	Alluvial gold mining	B080410	Gold mining – dredging					
	Eluvial gold mining	B080420	Gold mining – opencast					
	Gold bullion production	B080430	Gold mining – reworking mullock heaps or tailings					
	Gold dredging	B080440	Gold mining – underground					
	Gold mining							
	Gold ore roasting and flotation extraction, including metallurgical hydro-extraction							
	Gold washing or sluicing							
	Reworking of mullock heaps or tailings for gold							
13150	Mineral sand mining			081	\$0.86	\$1.19	\$1.08	\$0.08
	Ilmenite sand mining	B080510	Sand mining – mineral					
	Leucoxene sand mining							
	Mineral sand mining							
	Monazite sand mining							
	Rutile sand mining							
	Synthetic rutile production							
	Zircon sand mining							
13170	Silver, lead, and zinc ore mining			081	\$0.86	\$1.19	\$1.08	\$0.08
	Lead ore mining	B080710	Silver – lead – zinc ore mining					
	Silver ore mining	B080720	Silver ore mining					
	Silver-lead-zinc ore mining	B080730	Zinc ore mining					
	Zinc ore mining							
13190	Metal ore mining (not elsewhere classified)			081	\$0.86	\$1.19	\$1.08	\$0.08
	Antimony ore mining	B080910	Iron pyrite mining					
	Beryllium ore mining	B080920	Metallic ore mining nec					
	Bismuth ore mining	B080930	Tin ore mining					
	Iron pyrite mining							
	Manganese ore mining							

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Metallic ore mining (not elsewhere classified)							
	Molybdenite mining							
	Nickel ore mining							
	Platinum group metal mining							
	Tantalite mining							
	Tin ore mining							
	Tungsten ore mining							
<b>Construction Material Mining</b>								
14110	Gravel and sand quarrying			081	\$0.86	\$1.19	\$1.08	\$0.08
	Pebble quarrying	B091110	Gravel quarrying, washing or screening					
	River gravel quarrying, washing or screening	B091120	Pebble quarrying					
	Rock, ornamental, gathering	B091130	Rock gathering – ornamental					
	Sand quarrying, washing or screening	B091140	Sand quarrying, washing or screening					
14190	Construction material mining (not elsewhere classified)			081	\$0.86	\$1.19	\$1.08	\$0.08
	Aggregate quarrying	B091910	Aggregate quarrying					
	Bentonite quarrying	B091920	Clay quarrying					
	Blue metal stone quarrying	B091930	Construction material mining – except sand quarrying, washing or screening					
	Brick shale quarrying	B091935	Construction materials crushing or screening					
	Building stone quarrying	B091940	Granite quarrying					
	Cement clay quarrying	B091950	Limestone quarrying					
	Chalk quarrying	B091960	Marble quarrying					
	Clay quarrying	B091970	Sandstone quarrying					
	Construction material crushing or screening	B091980	Slate quarrying					
	Dimension stone quarrying	B091990	Stone quarrying					
	Earth, soil or filling quarrying							
	Fullers earth quarrying							
	Granite quarrying							
	Limestone quarrying							
	Marble quarrying							
	Road fill quarrying							
	Sandstone quarrying							
	Slate quarrying							
	Stone quarrying							
	Tile clay quarrying							
<b>Other Non-Metallic Mineral Mining and Quarrying</b>								
14200	Mining and quarrying (not elsewhere classified)			081	\$0.86	\$1.19	\$1.08	\$0.08
	Abrasives mining	B060050	Peat cutting and packaging					
	Alabaster mining	B099010	Gemstone mining					
	Alum mining	B099020	Greenstone or jade mining					
	Alunite mining	B099030	Mining nec					
	Barite mining	B099040	Quartz quarrying					
	Chrysoprase mining	B099050	Salt harvesting					
	Diatomite mining							
	Felspar quarrying							
	Flint quarrying							
	Fluorspar mining							
	Gemstone mining							
	Glaucinite mining							
	Graphite mining							
	Green sand mining							

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Gypsum mining							
	Horticultural peat extraction							
	Jade or greenstone mining							
	Kyanite mining							
	Lithium mineral mining							
	Magnesite mining							
	Mica mining							
	Mineral pigment mining (not elsewhere classified)							
	Phosphate rock mining							
	Quartz quarrying (not elsewhere classified)							
	Salt harvesting							
	Silica mining (for industrial purposes)							
	Talc quarrying							
	Vermiculite mining							
	Zeolite mining							
<b>Exploration</b>								
15110	Petroleum and natural gas exploration			081	\$0.86	\$1.19	\$1.08	\$0.08
	Natural gas exploration	B101110	Petroleum and natural gas exploration					
	Petroleum exploration	B101120	Petroleum and natural gas exploration services					
15130	Mineral exploration			081	\$0.86	\$1.19	\$1.08	\$0.08
	Mineral exploration	B101210	Mineral exploration – own account					
		B101220	Mineral exploration services					
<b>Other Mining Support Services</b>								
15200	Mining support services (not elsewhere classified)			081	\$0.86	\$1.19	\$1.08	\$0.08
	Cementing oil and gas well casings	B109005	Drilling and blasting services to mines and quarries – except entire mining operation					
	Mine directional drilling and re-drilling	B109010	Oil and gas field services					
	Mining draining and pumping service	B109020	Other mining services					
	Oil and gas field support service (not elsewhere classified)	B109030	Petroleum and natural gas drilling services					
<b>Manufacturing</b>								
<b>Meat and Meat Product Manufacturing</b>								
21110	Meat processing			119	\$2.46	\$3.30	\$3.10	\$0.08
	Abattoir operation (except poultry)	C111110	Abattoir operation – except poultry					
	Animal meat packing and freezing	C111120	Beefburgers, frozen or raw, mfg					
	Animal oil or fat, unrefined, manufacturing	C111130	Bungs, caps or weasands mfg					
	Lard or tallow rendering	C111140	Casings mfg					
	Meat extract or essence manufacturing	C111150	Gut materials mfg					
	Meat manufacturing (except bacon, ham and poultry)	C111160	Meat cutting and boning operation					
	Meat or bone meal manufacturing (except fish or poultry meal)	C111170	Meat processing					
	Meat packing (except poultry)	C111180	Meat, canned or dehydrated, mfg					
	Meat, canned, manufacturing (except poultry, bacon, ham and corned meat)							
	Meat, dehydrated, manufacturing (except poultry)							
	Meat, frozen, manufacturing (except poultry)							
21120	Poultry processing			117	\$1.59	\$2.15	\$2.00	\$0.08
	Frozen poultry manufacturing	C111210	Abattoir operation – poultry					
	Game bird (e.g. pheasant, quail) slaughtering	C111220	Croquette mfg (from poultry meat)					
	Poultry abattoir operation	C111230	Game bird slaughtering					
	Poultry croquette manufacturing	C111240	Meal (poultry offal) mfg					
	Poultry meat or bone meal manufacturing	C111250	Poultry meat mfg – except canned					

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	Poultry meat packing	C111260	Poultry packing					
	Poultry meat processing (including canning)	C111270	Poultry processing					
21130	Cured meat and smallgoods manufacturing			117	\$1.59	\$2.15	\$2.00	\$0.08
	Bacon manufacturing	C111310	Bacon, ham, and smallgoods mfg					
	Croquette manufacturing (not elsewhere classified)	C111320	Corned meat mfg (except canned)					
	Ham, canned, manufacturing	C111330	Hamburgers mfg – precooked					
	Meat speciality manufacturing	C111340	Meat, cooked mfg – except poultry					
	Pate manufacturing (except fish)	C111350	Pate mfg – except fish					
	Poultry smallgoods manufacturing	C111360	Sausages mfg – except canned					
	Smallgoods manufacturing							
<b>Seafood Processing</b>								
21730	Seafood processing (other than on board vessels)			117	\$1.59	\$2.15	\$2.00	\$0.08
	Crustacean, processed, manufacturing (including cooked and/or frozen) (not elsewhere classified)	C112010	Crustacean – processed mfg					
	Fish cleaning or filleting	C112020	Fish cleaning or filleting					
	Fish fillet manufacturing	C112025	Fish cutting, skinning, freezing (other than on vessels)					
	Fish loaf or cake manufacturing	C112030	Fish mfg – canned					
	Fish paste manufacturing	C112035	Fish mfg – dried or smoked					
	Fish pate manufacturing	C112040	Fish packing house (licensed) operation					
	Fish, canned, manufacturing	C112045	Fish paste or pate mfg					
	Fish, dried or smoked, manufacturing	C112050	Oyster mfg – canned					
	Mollusc, processed, manufacturing (including shelled)	C112060	Seafood mfg – canned					
	Oyster, shelling, freezing or bottling in brine	C112065	Seafood mfg – preserved					
	Scallop, preserved, manufacturing	C112070	Seafood processing (other than on vessels)					
	Seafood, canned, manufacturing	C112080	Shellfish opening					
	Seafood, preserved, manufacturing							
	Whole fin fish freezing							
<b>Dairy Product Manufacturing</b>								
21210	Milk and cream processing			110	\$0.70	\$0.98	\$0.88	\$0.08
	Cream, pasteurised, manufacturing (except canned)	C113110	Milk and cream processing					
	Milk, low fat, manufacturing	C113120	Milk receiving or distribution depot operation					
	Milk, pasteurised, manufacturing							
	Skim milk manufacturing							
	Standard milk manufacturing							
	Ultra heat treatment milk manufacturing							
21220	Ice cream manufacturing			110	\$0.70	\$0.98	\$0.88	\$0.08
	Confections, frozen manufacturing	C113210	Ice cream mfg					
	Fruit ice, frozen, manufacturing	C113220	Water ices or fruit ices, frozen, mfg					
	Gelato manufacturing							
	Ice cream manufacturing							
	Sorbet manufacturing							
21290	Cheese and other dairy product manufacturing (not elsewhere classified)			110	\$0.70	\$0.98	\$0.88	\$0.08
	Anhydrous milk fat (butter oil) manufacturing	C113310	Baby foods mfg – milk based					
	Butter manufacturing	C113320	Butter mfg					
	Buttermilk manufacturing	C113330	Cheese mfg					
	Casein manufacturing	C113340	Dairy products mfg nec					
	Cheese manufacturing	C113350	Milk mfg – condensed or evaporated					
	Condensed milk manufacturing	C113360	Milk powder mfg					
	Cream, canned, manufacturing	C113370	Milk products mfg nec					



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	Dairy product manufacturing (not elsewhere classified) Dried ice cream, soft serve or milk shake mix manufacturing Evaporated milk manufacturing Flavoured milk manufacturing Infants' milk-based formula and food manufacturing Lactose manufacturing Liquid ice cream, soft serve or milk shake mix manufacturing Malted milk powder manufacturing Milk and coffee mixtures, condensed or concentrated, manufacturing Milk powder manufacturing Sour cream manufacturing Whey or whey powder manufacturing Yoghurt manufacturing	C113380	Yoghurt mfg					
<b>Fruit and Vegetable Processing</b>								
21300	Fruit and vegetable processing			116	\$0.92	\$1.27	\$1.16	\$0.08
	Baby food, canned or bottled, manufacturing (except milk based)	C114010	Baby foods, canned or bottled mfg – except milk based					
	Baked bean manufacturing	C114015	Baked beans mfg					
	Bean/legume, dried or canned, manufacturing	C114020	Chutneys or relishes mfg					
	Chutney or relish manufacturing	C114025	Frozen fruit or vegetable mfg					
	Coconut, desiccated, manufacturing	C114030	Fruit canning or bottling					
	Fruit dehydrating or drying (except sun drying) manufacturing	C114035	Fruit drying – except sun drying					
	Fruit juice, 100 percent pure or concentrated, manufacturing	C114040	Fruit juices, single strength or concentrated					
	Fruit pulp, puree or spread manufacturing	C114045	Fruit mfg – frozen					
	Fruit salad manufacturing	C114050	Fruit pulp mfg – puree or spreads					
	Fruit, frozen, manufacturing	C114055	Jam mfg – including preserves, jellies or fruit spreads					
	Fruit, preserved, manufacturing (including canned or bottled)	C114060	Rice preparations mfg – canned					
	Grape crushing	C114065	Sauces mfg					
	Jam manufacturing (including preserves, jellies or fruit spreads)	C114070	Soup mfg					
	Mixed meat and vegetable manufacturing	C114075	Spaghetti mfg – canned					
	Rice preparation, canned, manufacturing	C114080	Vegetable juices or soups mfg					
	Sauce manufacturing (except Worcestershire sauce)	C114085	Vegetable mfg – preserved					
	Spaghetti, canned, manufacturing	C114090	Vinegar mfg (except wine vinegar)					
	Vegetable juice or soup manufacturing							
	Vegetable salad manufacturing							
	Vegetable soup manufacturing							
	Vegetable, frozen, manufacturing							
	Vegetable, preserved, manufacturing (including canned, dehydrated, dried or quick frozen)							
	Vinegar manufacturing (except wine vinegar)							
<b>Oil and Fat Manufacturing</b>								
21400	Oil and fat manufacturing			116	\$0.92	\$1.27	\$1.16	\$0.08
	Animal oil, refined, manufacturing	C111190	Rendering plant operation (not in conjunction with an abattoir)					
	Cotton seed oil manufacturing	C115010	Cooking oil filtration and recycling					
	Deodorised vegetable oil manufacturing	C115020	Margarine mfg					

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	Edible oil or fat, blended, manufacturing	C115030	Oil and fat mfg					
	Fish or other marine animal oil or meal manufacturing	C115040	Tallow mfg					
	Lard, refined, manufacturing	C115050	Vegetable oil, meal or cake mfg					
	Margarine manufacturing							
	Olive oil manufacturing							
	Tallow, refined, manufacturing							
	Vegetable oil, meal or cake manufacturing							
<b>Grain Mill and Cereal Product Manufacturing</b>								
21510	Grain mill product manufacturing			117	\$1.59	\$2.15	\$2.00	\$0.08
	Arrowroot manufacturing	C116110	Flour mfg – wheat – except self-raising flour					
	Baking powder manufacturing	C116120	Flour mfg – wheat – self-raising flour					
	Barley malt manufacturing	C116130	Flour mill product mfg					
	Barley meal or flour manufacturing	C116135	Grain product mfg nec					
	Cornflour manufacturing	C116140	Malt extract mfg					
	Cornmeal manufacturing	C116150	Malt mfg – except malt extract					
	Dextrin manufacturing	C116160	Rice mfg					
	Dextrose manufacturing (except prepared)	C116170	Self-raising flour mfg					
	Glucose manufacturing							
	Gluten manufacturing							
	Malt extract manufacturing							
	Malt manufacturing							
	Pollard manufacturing (from wheat, barley or rye)							
	Rice flour, meal or offal manufacturing							
	Rice manufacturing (including parboiled)							
	Rice starch manufacturing							
	Rye flour, meal or offal manufacturing							
	Sago manufacturing							
	Self-raising flour manufacturing							
	Semolina manufacturing							
	Starch manufacturing							
	Tapioca manufacturing							
	Unpopped corn manufacturing (for popcorn)							
	Wheat germ manufacturing							
	Wheaten bran manufacturing							
	Wheaten flour manufacturing							
	Wheaten malt manufacturing							
	Wheatmeal manufacturing							
21520	Cereal, pasta, and baking mix manufacturing			113	\$0.70	\$0.98	\$0.88	\$0.08
	Baking mix, prepared, manufacturing	C116210	Baking mix mfg					
	Bread mix, dry, manufacturing	C116220	Cereal foods mfg					
	Cake mix manufacturing	C116230	Oatmeal mfg					
	Cereal food manufacturing (not elsewhere classified)	C116240	Pasta mfg					
	Coatings made from cereal food (except biscuit or breadcrumb) manufacturing							
	Custard powder manufacturing							
	Dessert, dried prepared, manufacturing							
	Noodle manufacturing							
	Oatmeal manufacturing							
	Oats, hulled or shelled, manufacturing							
	Oats, kilned or unkilned, manufacturing							

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	Pasta, fresh or dried, manufacturing Pastry mix manufacturing Prepared breakfast cereal manufacturing							
<b>Bakery Product Manufacturing</b>								
21610	Bread manufacturing (factory-based)			113	\$0.70	\$0.98	\$0.88	\$0.08
	Bagel manufacturing (factory based)	C117110	Bakery for bread etc mfg – except those selling directly to public					
	Bread bakery operation (factory based)	C117120	Bread bakery operation – except those selling direct to public					
	Bread dough, frozen, manufacturing (factory based)	C117125	Bread mfg (factory-based)					
	Bread roll manufacturing (factory based)	C117130	Unleavened bread mfg					
	Bread, leavened or unleavened, manufacturing (factory based)							
	Breadcrumb manufacturing (factory based)							
	English muffin manufacturing (factory based)							
	Fruit loaf manufacturing (factory based)							
	Panini manufacturing (factory based)							
	Pita bread manufacturing (factory based)							
21620	Cake and pastry manufacturing (factory-based)			114	\$0.81	\$1.12	\$1.02	\$0.08
	Cake icing or decorating (factory based)	C117205	Cake and pastry mfg (factory-based)					
	Cake or pastry manufacturing (factory based)	C117210	Cake icing or decorating					
	Cake or pastry, frozen, manufacturing (factory based)	C117220	Cake or pastry mfg – except those selling direct to public					
	Cake or pastry-based pudding and dessert manufacturing (factory based)	C117230	Crumpet mfg					
	Cake or pastry-based slice manufacturing (factory based)	C117240	Doughnut mfg					
	Crumpet manufacturing (factory based)	C117250	Pastry dough mfg – frozen					
	Doughnut manufacturing (factory based)	C117260	Pastry mfg – except frozen pastry dough					
	Pastry manufacturing (includes frozen dough; factory based)	C117270	Pie, pastry, sausage roll mfg					
	Pie manufacturing (including meat, fruit or vegetable pies; factory based)	C117280	Plum pudding mfg					
21630	Biscuit manufacturing (factory-based)			114	\$0.81	\$1.12	\$1.02	\$0.08
	Biscuit dough manufacturing (factory based)	C117310	Biscuit mfg					
	Biscuit manufacturing (except pet food biscuits; factory based)	C117320	Ice cream cone or wafer mfg					
	Ice cream cone or wafer manufacturing (factory based)							
21640	Bakery product manufacturing (non-factory-based)			411	\$0.65	\$0.91	\$0.82	\$0.08
	Manufacturing and selling bread from the same premises (non-factory based)	C117410	Bakery and hot bread shop					
	Manufacturing and selling other bakery products from the same premises (non-factory based)	C117420	Bakery retailing (with on-site baking)					
<b>Sugar and Confectionery Manufacturing</b>								
21710	Sugar manufacturing			110	\$0.70	\$0.98	\$0.88	\$0.08
	Brown sugar manufacturing	C118110	Sugar mfg					
	Cane syrup manufacturing							
	Caster sugar manufacturing							
	Icing sugar manufacturing							
	Molasses manufacturing							
	Sugar manufacturing							
	Treacle manufacturing							
21720	Confectionery manufacturing			110	\$0.70	\$0.98	\$0.88	\$0.08
	Chewing gum manufacturing	C118210	Chocolate mfg					
	Chocolate manufacturing	C118220	Confectionery mfg					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Cocoa product manufacturing	C118230	Crystallised or glace fruit or peel mfg					
	Confectionery manufacturing	C118240	Nuts mfg – candied					
	Crystallised or glace fruit manufacturing							
	Drinking chocolate manufacturing							
	Licorice manufacturing							
	Marshmallow manufacturing							
	Marzipan manufacturing							
	Nut, candied, manufacturing							
	Popcorn, candied, manufacturing							
<b>Other Food Product Manufacturing</b>								
21795	Potato crisps and corn crisps manufacturing			121	\$0.41	\$0.60	\$0.52	\$0.08
	Corn chip manufacturing	C119110	Potato crisp and corn chip mfg					
	Crisp manufacturing							
	Potato crisp manufacturing							
	Taco, tortilla or tostada shell manufacturing							
21740	Prepared animal and bird feed manufacturing			114	\$0.81	\$1.12	\$1.02	\$0.08
	Animal feed, prepared, manufacturing (except uncanned meat or bone meal or protein-enriched skim milk powder)	C119210	Animal food mfg					
	Animal food, canned, manufacturing	C119220	Bird feed mfg					
	Bird feed manufacturing	C119230	Cattle or sheep lick mfg					
	Cattle lick manufacturing	C119240	Fodder mfg – prepared					
	Cereal meal manufacturing (for fodder, except from rice or rye)	C119250	Pet food mfg – canned					
	Chaff manufacturing	C119260	Poultry feed mfg – prepared					
	Crushed grain manufacturing (including mixed; for fodder)							
	Dehydrated lucerne manufacturing							
	Dog and cat biscuit manufacturing							
	Fodder, prepared, manufacturing							
	Grain offal manufacturing (for fodder; except from rice or rye)							
	Lucerne cube manufacturing							
	Lucerne meal manufacturing							
	Pet food, canned, manufacturing							
	Poultry feed, prepared, manufacturing							
	Sheep lick manufacturing							
21790	Food product manufacturing (not elsewhere classified)			114	\$0.81	\$1.12	\$1.02	\$0.08
	Coffee manufacturing	C119910	Coffee mfg					
	Colouring, food, manufacturing	C119915	Flavouring mfg – food					
	Dessert mix, liquid, manufacturing	C119920	Food dressing mfg					
	Egg pulping or drying	C119925	Food mfg nec					
	Flavoured water pack manufacturing (for freezing into flavoured ice)	C119930	Herb mfg – processed					
	Food dressing manufacturing	C119935	Honey mfg – blended					
	Food flavouring manufacturing	C119940	Jelly crystals mfg					
	Food manufacturing (not elsewhere classified)	C119945	Pre-prepared meals mfg nec					
	Gelatine manufacturing	C119950	Rice preparations mfg nec					
	Ginger product manufacturing (except confectionery)	C119955	Salt mfg – cooking or table					
	Health supplement manufacturing	C119960	Seasoning mfg – food					
	Herb, processed, manufacturing	C119965	Spice mfg					
	Honey, blended, manufacturing	C119970	Sushi and sashimi mfg					

mfg = manufacturing

nec = not elsewhere classified

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Hop extract, concentrated, manufacturing Jelly crystal manufacturing Pre-prepared meal, frozen, manufacturing Rice preparation manufacturing (not elsewhere classified) Salt, cooking or table, manufacturing Savoury speciality manufacturing Seasoning, food, manufacturing Soya bean concentrate, isolate or textured protein manufacturing Spice manufacturing Tea blending Tea manufacturing Worcestershire sauce manufacturing Yeast or yeast extract manufacturing	C119975	Tea mfg					
<b>Beverage Manufacturing</b>								
21810	Soft drink, cordial, and syrup manufacturing			121	\$0.41	\$0.60	\$0.52	\$0.08
	Carbonated water or cordial manufacturing	C121110	Cordial mfg					
	Cider, non-alcoholic, manufacturing	C121120	Fruit juice or fruit juice drink mfg – less than single strength					
	Cordial manufacturing	C121130	Ice mfg – except dry ice					
	Energy drink manufacturing	C121140	Mineral water mfg					
	Fruit drink, less than 100 percent pure juice, manufacturing	C121150	Soft drink mfg					
	Ginger beer, non-alcoholic, manufacturing	C121160	Soft drink mix, powdered, mfg					
	Ice manufacturing (except dry ice)	C121170	Syrup mfg – chocolate, caramel or vanilla					
	Mineral water manufacturing	C121180	Syrup, fruit, mfg					
	Powder flavour manufacturing (for soft drinks)							
	Purified water manufacturing							
	Soda water manufacturing							
	Soft drink manufacturing							
	Syrup, chocolate, caramel or vanilla, manufacturing							
	Syrup, fruit, manufacturing							
	Tonic water manufacturing							
21820	Beer manufacturing			121	\$0.41	\$0.60	\$0.52	\$0.08
	Beer manufacturing (except non-alcoholic beer)	C121210	Beer mfg					
		C121220	Breweries					
21840	Spirit manufacturing			121	\$0.41	\$0.60	\$0.52	\$0.08
	Brandy manufacturing	C121310	Liqueur mfg					
	Fortified spirit manufacturing	C121320	Spirit based mixed drink mfg					
	Liqueur manufacturing	C121330	Spirits, potable mfg					
	Potable spirit manufacturing							
	Spirit-based mixed drink manufacturing							
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)			121	\$0.41	\$0.60	\$0.52	\$0.08
	Beverage (not elsewhere classified), alcoholic, manufacturing	C121410	Cider mfg					
	Carbonated wine manufacturing	C121420	Mead mfg					
	Cider, alcoholic, manufacturing	C121430	Sparkling wine mfg					
	Fortified wine manufacturing	C121440	Vinegar, wine, mfg					
	Mead manufacturing	C121450	Wine mfg					
	Perry, alcoholic, manufacturing	C121460	Wine-based fruit drink “coolers” mfg					
	Sherry manufacturing							

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Sparkling wine manufacturing							
	Unfortified wine manufacturing							
	Wine manufacturing							
	Wine vinegar manufacturing							
	Wine-based fruit drink 'cooler' manufacturing							
<b>Cigarette and Tobacco Product Manufacturing</b>								
21900	Cigarette and tobacco product manufacturing			121	\$0.41	\$0.60	\$0.52	\$0.08
	Chewing tobacco manufacturing	C122010	Cigarette mfg					
	Cigar manufacturing	C122020	Tobacco mfg					
	Cigarette manufacturing							
	Pipe tobacco manufacturing							
	Snuff manufacturing							
	Tobacco leaf redrying							
	Tobacco manufacturing							
<b>Textile Manufacturing</b>								
22110	Wool scouring			135	\$1.45	\$1.97	\$1.83	\$0.08
	Lanolin manufacturing	C131110	Lanolin mfg					
	Noil, wool, manufacturing	C131120	Wool mfg – carded or combed					
	Scoured wool manufacturing	C131130	Wool scouring					
	Slag wool manufacturing							
	Tops, unspun wool, manufacturing							
	Wool grease manufacturing							
	Wool wax manufacturing							
	Wool, carded or combed, manufacturing							
22140	Natural textile manufacturing			133	\$0.94	\$1.29	\$1.18	\$0.08
	Cotton sewing thread manufacturing	C131210	Cotton textile mfg					
	Tow manufacturing (from flax, hemp or jute)	C131220	Fabric mfg – cotton					
	Tyre cord yarn or fabric, cotton, manufacturing	C131230	Fabric mfg – wool					
	Woven fabric, cotton, manufacturing	C131235	Natural textile mfg nec					
	Woven fabric, woollen or worsted wool, manufacturing	C131240	Wool textile mfg					
	Yarn, cotton, flax or silk, manufacturing	C131250	Yarn mfg – cotton, flax or silk					
	Yarn, woollen, manufacturing	C131260	Yarn mfg – wool					
22120	Synthetic textile manufacturing			133	\$0.94	\$1.29	\$1.18	\$0.08
	Fabric, woven, manufacturing (elastic or elastomeric)	C131310	Fabric mfg – synthetic					
	Fabric, woven, manufacturing (predominantly of synthetic fibre)	C131320	Fibreglass fabric mfg					
	Fibreglass fabric manufacturing	C131330	Synthetic fibre textile mfg					
	Lacing, woven, manufacturing	C131340	Yarn mfg – elastic or elastomeric					
	Tyre cord yarn or fabric, synthetic fibre, manufacturing							
	Yarn, elastic or elastomeric, manufacturing							
	Yarn, synthetic fibre, manufacturing							
<b>Leather Tanning, Fur Dressing and Leather Product Manufacturing</b>								
22611	Leather tanning, fellmongery, and fur dressing			135	\$1.45	\$1.97	\$1.83	\$0.08
	Bleaching and currying fur	C132020	Fellmongery					
	Currying hides	C132050	Leather mfg					
	Embossing hides and skins	C132070	Leather tanning and fur dressing					
	Fellmongery operation							
	Finishing hides and skins							
	Fur rug manufacturing							
	Fur skin dressing or dyeing							

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Japanning hides and skins Pelt finishing and tanning Pulling sheep and lamb skin Scraping fur and pelt Slupe wool manufacturing Tanning hides and skins							
22620	Leather and leather substitute goods manufacturing			131	\$0.61	\$0.86	\$0.77	\$0.08
	Bag, leather or leather substitute, manufacturing	C132010	Bag mfg – leather or leather substitute					
	Handbag manufacturing (including metal mesh handbags)	C132030	Handbag mfg					
	Harness manufacturing	C132040	Harness mfg					
	Leather or leather substitute goods manufacturing (not elsewhere classified)	C132060	Leather or leather substitute goods mfg nec					
	Leather packing, industrial, manufacturing	C132080	Saddle mfg					
	Machine belting, leather or leather substitute, manufacturing	C132090	Suitcase mfg					
	Saddle manufacturing							
	Seat cover, sheepskin, manufacturing							
	Suitcase manufacturing (including canvas)							
	Toy, leather, manufacturing							
	Wallet manufacturing (including metal mesh wallets)							
<b>Textile Product Manufacturing</b>								
22220	Textile floor-covering manufacturing			133	\$0.94	\$1.29	\$1.18	\$0.08
	Carpet manufacturing	C133110	Carpet, rug mfg					
	Carpet tile manufacturing	C133120	Floor covering mfg – textile					
	Floor covering, textile, manufacturing (not elsewhere classified)							
	Floor rug, textile, manufacturing							
	Hard fibre floor covering manufacturing (including sisal, coir and grass mat manufacturing)							
	Jute matting manufacturing							
22230	Rope, cordage, and twine manufacturing			133	\$0.94	\$1.29	\$1.18	\$0.08
	Cable manufacturing (from natural or synthetic fibres)	C133210	Cord and twine mfg					
	Cord manufacturing (except wire rope or tyre cord)	C133220	Fish net mfg					
	Cordage manufacturing	C133230	Net and netting mfg					
	Fish net manufacturing	C133240	Rope mfg					
	Net manufacturing (not elsewhere classified)	C133250	String mfg					
	Netting, textile, manufacturing							
	Rope manufacturing (except wire rope)							
	String manufacturing							
	Twine manufacturing							
22210	Cut and sewn textile product manufacturing			131	\$0.61	\$0.86	\$0.77	\$0.08
	Animal blanket/cover manufacturing	C133310	Awning mfg – textile					
	Awning, textile, manufacturing	C133315	Bag or sack mfg – textile					
	Bag or sack, textile or canvas, manufacturing (for packaging)	C133320	Blanket mfg – cotton					
	Bed linen manufacturing	C133325	Blanket mfg – synthetic					
	Blind, textile, manufacturing (including plastic coated)	C133330	Blanket mfg – wool					
	Canvas goods manufacturing (not elsewhere classified)	C133335	Blind mfg – textile					
	Cotton textile furnishing manufacturing	C133340	Canvas goods mfg					
	Curtain manufacturing	C133345	Curtain making					

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Cushion manufacturing (except rubber)	C133350	Flag or banner mfg					
	Flag or banner, manufacturing	C133355	Motor vehicle covers mfg – textile					
	Hose, canvas, manufacturing	C133360	Parachute mfg					
	Life jacket manufacturing	C133365	Pillow or cushion mfg					
	Motor vehicle cover manufacturing	C133370	Rug mfg – animal					
	Parachute manufacturing	C133375	Sail mfg					
	Pillow manufacturing (except rubber)	C133380	Seat cover mfg – textile					
	Sail manufacturing	C133385	Sleeping bag mfg					
	Seat cover, textile, manufacturing (except sheepskin)	C133390	Soft furnishing mfg					
	Sleeping bag manufacturing	C133395	Tent mfg					
	Soft furnishing manufacturing							
	Synthetic fibre textile furnishing manufacturing							
	Tent manufacturing (except oxygen tents or toy tents)							
	Textile furnishing manufacturing (not elsewhere classified)							
	Woollen textile furnishing manufacturing							
22290	Textile finishing and textile product manufacturing (not elsewhere classified)			131	\$0.61	\$0.86	\$0.77	\$0.08
	Badge, woven, manufacturing	C133410	Badge mfg – cloth					
	Binding, textile, manufacturing	C133430	Fabric mfg – embroidered					
	Embroidered apparel manufacturing	C133440	Fabric mfg nec					
	Embroidered fabric manufacturing	C133450	Label woven cloth, mfg					
	Felt manufacturing	C133455	Label, printed cloth, mfg					
	Label, printed cloth, manufacturing	C133460	Textile finishing					
	Label, woven cloth, manufacturing	C133470	Textile printing or dyeing (on commission or fee basis)					
	Textile dyeing	C133480	Textile product mfg nec					
	Textile fabric coating	C133490	Underfelt mfg					
	Textile printing (except screen printing)							
	Textile product manufacturing (not elsewhere classified)							
	Underfelt manufacturing							
<b>Knitted Product Manufacturing</b>								
22390	Knitted product manufacturing			131	\$0.61	\$0.86	\$0.77	\$0.08
	Clothing, knitted, manufacturing	C134010	Cardigan and pullover mfg					
	Crocheted fabric manufacturing	C134020	Handknitting – cardigan, pullover or similar					
	Custom knitting of pullovers or cardigans	C134025	Handknitting – other than cardigan, pullover or similar					
	Hosiery manufacturing	C134030	Hosiery mfg					
	Jacket, knitted, manufacturing	C134040	Knitted clothing mfg (from fabric knitted at the same unit)					
	Jersey, knitted, manufacturing	C134045	Knitted fabric mfg					
	Knitted fabric manufacturing	C134050	Pantihose mfg					
	Panty hose manufacturing	C134060	Sock mfg					
	Sock manufacturing	C134070	Stocking mfg					
	Stocking manufacturing	C134080	Tight mfg					
	Tights manufacturing							
<b>Clothing and Footwear Manufacturing</b>								
22420	Clothing manufacturing			131	\$0.61	\$0.86	\$0.77	\$0.08
	Belt manufacturing (for clothing)	C135103	Clothing accessories mfg nec					
	Clothing accessory manufacturing (not elsewhere classified)	C135107	Clothing mfg – leather					



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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Clothing manufacturing (not elsewhere classified)	C135110	Clothing mfg – mens and boys					
	Clothing, fur, manufacturing	C135113	Clothing mfg – sleepwear, underwear and infant clothing					
	Clothing, leather, manufacturing	C135117	Clothing mfg – waterproof					
	Clothing, plastic or rubber, manufacturing	C135120	Clothing mfg – womens and girls					
	Glove manufacturing (except rubber)	C135123	Clothing mfg nec					
	Handkerchief manufacturing	C135127	Custom tailoring – womens and girls					
	Hat and cap manufacturing	C135130	Custom tailoring (mens & boys)					
	Headwear manufacturing	C135133	Dressmaking – custom tailoring					
	Helmet, fabric or leather, manufacturing	C135137	Foundation garment mfg					
	Infants' clothing manufacturing	C135140	Hat mfg					
	Jeans manufacturing	C135143	Helmet mfg					
	Laces manufacturing	C135147	Infant clothing mfg (except from fabric knitted at the same unit)					
	Men's and boys' wear manufacturing	C135150	Jeans mfg – mens or boys					
	Outerwear manufacturing	C135153	Jeans mfg – womens or girls					
	Sleepwear manufacturing	C135157	Leather clothing mfg					
	Swimwear manufacturing	C135160	Lingerie mfg					
	Tie manufacturing	C135163	Male and female clothing mfg – similar quantities of each					
	Underwear manufacturing	C135167	Menswear mfg					
	Uniform manufacturing	C135170	Sleepwear mfg (except from fabric knitted at the same unit)					
	Waterproof clothing manufacturing	C135173	Suit mfg – mens or boys					
	Wetsuit manufacturing	C135177	Suits mfg – womens or girls					
	Women's and girls' wear manufacturing	C135180	Swimwear mfg (except from fabric knitted at the same unit)					
	Workwear manufacturing	C135183	Tie mfg					
		C135187	Underwear mfg (except from fabric knitted at the same unit)					
		C135190	Uniform mfg – mens or boys					
		C135193	Uniform mfg – womens or girls					
		C135196	Unisex clothing mfg					
		C135198	Wet suit mfg					
22500	Footwear manufacturing			131	\$0.61	\$0.86	\$0.77	\$0.08
	Boot manufacturing	C135210	Boot mfg					
	Footwear component manufacturing	C135220	Footwear component mfg					
	Footwear manufacturing (including safety or protective footwear)	C135230	Footwear mfg					
	Orthopaedic shoe manufacturing (excluding orthopaedic extension footwear)	C135240	Sandal mfg					
	Sandal manufacturing	C135250	Shoe mfg					
	Shoe manufacturing	C135260	Thong mfg – rubber					
	Slipper manufacturing							
<b>Log Sawmilling and Timber Dressing</b>								
23110	Log sawmilling			143	\$1.69	\$2.29	\$2.13	\$0.08
	Bark, ground, manufacturing	C141110	Bark mfg – ground					
	Log sawmilling	C141130	Saw mill operation					
	Rough sawn timber manufacturing	C141140	Timber mfg – rough sawn					
	Shook manufacturing (for containers)							
23120	Wood chipping			143	\$1.69	\$2.29	\$2.13	\$0.08
	Hardwood wood chip manufacturing	C141210	Woodchip mfg					
	Softwood wood chip manufacturing							

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
23130	Timber resawing and dressing			143	\$1.69	\$2.29	\$2.13	\$0.08
	Air-drying timber	C141305	Chemical preservation of timber					
	Building timber manufacturing	C141310	Dressed timber or moulding mfg					
	Chemically preserving timber (except chemical preservation of logs sawn at the same unit)	C141320	Timber mfg – building, dressed					
	Dressed timber or moulding manufacturing	C141325	Timber drying					
	Kiln drying timber							
	Seasoning timber							
	Wooden flooring manufacturing (solid timber only)							
<b>Other Wood Product Manufacturing</b>								
29190	Prefabricated wooden building manufacturing			141	\$1.52	\$2.06	\$1.91	\$0.08
	Building, prefabricated wood, manufacturing	C149110	Garage mfg – prefabricated nec					
	Bus shelter, prefabricated wood, manufacturing	C149120	Kitset home mfg					
	Carport, prefabricated wood, manufacturing	C149130	Prefabricated building mfg nec					
	Conservatory, prefabricated wood, manufacturing	C149140	Transportable home mfg					
	Garage, prefabricated wood, manufacturing	C222240	Shed mfg – prefabricated nec					
	Gazebo, prefabricated wood, manufacturing							
	Kit set home, prefabricated wood, manufacturing							
	Shed, prefabricated wood, manufacturing							
23230	Wooden structural fittings and components manufacturing			141	\$1.52	\$2.06	\$1.91	\$0.08
	Finger-jointing manufacturing	C149210	Cabinet making, joinery – except furniture and on-site fabrication of built in furniture or other joinery					
	Glue laminated lumber (Glulam) manufacturing	C149220	Carpentry, joinery – except furniture and on-site fabrication of built-in furniture or other joinery					
	Roof truss, wooden, manufacturing	C149230	Door or window mfg – wooden					
	Wood or wood-framed door manufacturing	C149240	Roof truss mfg – wooden					
	Wooden kitchen cabinet manufacturing	C149250	Structural fitting mfg – wooden					
	Wooden structural component/fitting manufacturing	C149260	Wooden structural component mfg					
	Wood-framed window manufacturing							
23210	Veneer and plywood manufacturing			141	\$1.52	\$2.06	\$1.91	\$0.08
	Core, plywood or veneer, manufacturing	C149305	Laminated veneer lumber (LVL) mfg					
	Laminated veneer lumber (LVL) manufacturing	C149310	Plywood mfg					
	Plywood manufacturing	C149320	Veneer or veneer sheet mfg – wooden					
	Veneer manufacturing							
23220	Reconstituted wood product manufacturing			153	\$0.80	\$1.08	\$1.01	\$0.08
	Chip board manufacturing	C149410	Chipboard mfg					
	Corestock manufacturing	C149420	Fabricated wood mfg					
	Fibreboard manufacturing	C149430	Hardboard mfg					
	Hardboard manufacturing	C149440	Particle board mfg					
	Laminations of timber and non-timber materials manufacturing	C149450	Wallboard (other) mfg					
	Medium density fibreboard (MDF) manufacturing							
	Oriented strand board (OSB) manufacturing							
	Particleboard manufacturing							
23290	Wood product manufacturing (not elsewhere classified)			141	\$1.52	\$2.06	\$1.91	\$0.08
	Blind or shutter, wooden, manufacturing	C149910	Barrel mfg – wooden					
	Container, wooden, manufacturing	C149915	Blind or shutter mfg – wooden					
	Ornamental woodwork manufacturing	C149920	Containers (wooden) mfg					
	Pallet (wooden) manufacturing	C149930	Frame mfg – wooden picture or mirror					

mfg = manufacturing

nec = not elsewhere classified

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Picture or mirror frame, wooden, manufacturing	C149940	Hot tub (wooden) mfg					
	Tool handle, wooden, manufacturing	C149960	Wood product mfg nec					
	Trellis, wooden, manufacturing	C251910	Cane product mfg					
	Wood product manufacturing (not elsewhere classified)							
	Wood turning							
<b>Pulp, Paper and Paperboard Manufacturing</b>								
23310	Pulp, paper, and paperboard manufacturing			151	\$0.50	\$0.71	\$0.63	\$0.08
	Newsprint manufacturing	C151010	Cardboard mfg					
	Paper manufacturing	C151020	Newsprint mfg					
	Paper pulp manufacturing	C151030	Paper mfg nec					
	Paperboard manufacturing	C151040	Paper pulp mfg					
	Wood pulp manufacturing	C151050	Paperboard mfg nec					
		C151060	Wood pulp mfg					
<b>Converted Paper Product Manufacturing</b>								
23330	Corrugated paperboard and paperboard container manufacturing			151	\$0.50	\$0.71	\$0.63	\$0.08
	Corrugated paperboard container manufacturing	C152110	Container mfg – corrugated paperboard					
	Corrugated paperboard manufacturing	C152120	Container mfg – solid paperboard					
	Paperboard container manufacturing	C152130	Corrugated paperboard sheeting mfg					
23340	Paper bag and sack manufacturing			151	\$0.50	\$0.71	\$0.63	\$0.08
	Paper bag manufacturing	C152210	Bag mfg – paper					
		C152220	Paper bag and sack mfg					
24110	Paper stationery manufacturing			151	\$0.50	\$0.71	\$0.63	\$0.08
	Paper label manufacturing (except adhesive)	C152310	Album mfg					
	Paper stationery manufacturing	C152320	Calendar mfg					
	Paperboard game manufacturing	C152330	Greeting card mfg					
	Paperboard toy manufacturing	C152340	Paper stationery mfg – except commission printing					
	Playing cards manufacturing							
23391	Sanitary paper product manufacturing			153	\$0.80	\$1.08	\$1.01	\$0.08
	Disposable paper nappy (cellulose-based) manufacturing	C152410	Baby napkin mfg – disposable					
	Facial tissue manufacturing	C152420	Sanitary napkin mfg					
	Paper napkin manufacturing	C152430	Tampon mfg					
	Paper towel manufacturing	C152440	Tissue or sanitary paper mfg					
	Sanitary napkin (cellulose-based) manufacturing	C152450	Toilet paper rolls mfg					
	Sanitary paper product manufacturing (not elsewhere classified)							
	Tampon (cellulose-based) manufacturing							
	Toilet tissue manufacturing							
23390	Converted paper product manufacturing (not elsewhere classified)			153	\$0.80	\$1.08	\$1.01	\$0.08
	Adhesive paper label manufacturing	C152910	Adhesive tape mfg					
	Moulded paper pulp product (e.g. egg trays or cartons) manufacturing	C152920	Paper product mfg nec					
	Paper product manufacturing (not elsewhere classified)	C152930	Wallpaper mfg					
	Wallpaper manufacturing	C182910	Insulation material, cellulose fibre, mfg					
<b>Printing and Printing Support Services</b>								
24120	Printing			161	\$0.33	\$0.49	\$0.42	\$0.08
	Digital printing	C161110	Commercial printing					
	Off-set lithographic printing	C161120	Newspaper printing					
	Photocopying service	C161130	Photocopying service					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Relief printing, including letterpress and flexographic printing	C161140	Printing					
	Screen printing on made-up clothing	C161150	Screen printing					
	Seriography (screen printing)	C161160	Stationery, paper, printing					
24130	Printing support services			161	\$0.33	\$0.49	\$0.42	\$0.08
	Book repair service	C161210	Artwork preparation service					
	Bookbinding service	C161220	Bookbinding					
	Colour separation service, printing	C161230	Laser engraving					
	Image setting service, printing	C161240	Phototypesetting and layout service					
	Laser engraving	C161250	Platemaking film service					
	Platemaking service, printing	C161255	Printing support service nec					
	Pre-press printing service	C161260	Printing trade service					
	Printing support service (not elsewhere classified)	C161270	Screen printing positive mfg					
	Typesetting service	C161280	Typesetting and composing service					
Reproduction of Recorded Media								
24300	Reproduction of recorded media			251	\$0.18	\$0.29	\$0.23	\$0.08
	Audio tape, pre-recorded, reproduction	C162010	Audio tape, pre-recorded, mfg or publishing					
	Cassette tape, pre-recorded audio, reproduction	C162020	Compact disc mfg or publishing					
	CD-ROM software, pre-recorded, reproduction	C162030	Computer tape or disks mfg or publishing – pre-recorded					
	Compact disc, pre-recorded, reproduction	C162040	Magnetic tape mfg – pre-recorded or publishing					
	Computer tape or disk, pre-recorded, reproduction	C162050	Record – phonograph – mfg or publishing					
	Digital video disc (DVD), pre-recorded, reproduction	C162060	Recorded media mfg and publishing					
	Video tape, pre-recorded, reproduction	C162070	Video tape, pre-recorded mfg or publishing					
Petroleum and Coal Product Manufacturing								
25100	Petroleum refining and petroleum fuel manufacturing			171	\$0.26	\$0.38	\$0.32	\$0.08
	Automotive diesel manufacturing	C170110	Gas or fuel oil mfg					
	Automotive petroleum refining	C170120	Gasoline refining or blending					
	Aviation fuel (Avgas) manufacturing	C170130	Liquefied petroleum gas mfg – refinery					
	Blending petroleum fuel with ethanol	C170140	Petroleum refining					
	Fuel oil manufacturing	C170150	Synthetic petrol mfg					
	Gas oil manufacturing							
	Heating oil manufacturing							
	Industrial diesel manufacturing							
	Jet fuel manufacturing							
	Kerosene manufacturing							
	Liquefied petroleum gas (LPG) manufacturing (in conjunction with petroleum refining)							
	Motor spirit manufacturing							
	Oil or grease base stock manufacturing							
	Petroleum refining or blending							
25200	Petroleum and coal product manufacturing (not elsewhere classified)			173	\$0.75	\$1.04	\$0.94	\$0.08
	Aromatic hydrocarbon manufacturing	C170910	Bituminous product mfg					
	Asphalt and bituminous material manufacturing (except hot-mix bituminous paving)	C170920	Coal product mfg nec					
	Benzene manufacturing	C170930	Paving material mfg – except hot-mix					
	Bituminous adhesive or mastic manufacturing	C170940	Petroleum product mfg nec					
	Blending of tar, asphalt and/or bitumen material	C170950	Recovery of lubricating oil or grease from used petroleum products					
	Brake fluid manufacturing	C170960	Roofing mfg – bitumen or asphalt					
	Char manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Emulsion, bituminous, manufacturing Fuel briquette manufacturing (except charcoal) Grinding oil manufacturing Hydraulic fluid manufacturing Lubricating oil and grease manufacturing Motor oil manufacturing Petroleum oil blending Recovery of lubricating oil or grease from used petroleum waste products Rust arresting compound manufacturing Synthetic motor oil manufacturing Tar, refined, manufacturing Transmission fluid manufacturing							
<b>Basic Chemical Manufacturing</b>								
25320	Industrial gas manufacturing			171	\$0.26	\$0.38	\$0.32	\$0.08
	Acetylene gas manufacturing	C181110	Acetylene gas mfg					
	Ammonia gas manufacturing	C181120	Dry ice mfg					
	Argon gas manufacturing	C181130	Gas mfg – industrial					
	Arsine gas manufacturing	C181140	Industrial gas mfg					
	Butane gas manufacturing	C181150	Medical gas mfg nec					
	Carbon dioxide manufacturing							
	Carbon monoxide manufacturing							
	Chlorine gas manufacturing							
	Dry ice manufacturing							
	Hydrogen chloride gas manufacturing							
	Hydrogen manufacturing							
	Industrial gas manufacturing (not elsewhere classified)							
	Inorganic gas manufacturing							
	Liquefied natural gas manufacturing							
	Medicinal gas manufacturing							
	Methane manufacturing							
	Nitrogen (gas and liquid) manufacturing							
	Nitrous oxide manufacturing							
	Organic gas manufacturing							
	Oxygen manufacturing							
	Propane gas manufacturing							
25340	Basic organic chemical manufacturing			181	\$0.27	\$0.41	\$0.34	\$0.08
	Acetaldehyde manufacturing	C181210	Dyes mfg – organic					
	Acid, acetic, manufacturing	C181220	Industrial chemical mfg – organic nec					
	Acid, organic, manufacturing	C181230	Organic industrial chemical mfg nec					
	Activated carbon/charcoal manufacturing							
	Carbon black manufacturing							
	Charcoal briquette manufacturing							
	Citric acid manufacturing							
	Ethanol manufacturing							
	Ether manufacturing							
	Ethylene glycol manufacturing							
	Extraction and/or distillation of wood and gum							
	Formaldehyde manufacturing							
	Glycol manufacturing (not elsewhere classified)							
	Gum chemical manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Industrial alcohol manufacturing Lactic acid manufacturing Lake colour manufacturing Methanol manufacturing Organic dye or pigment manufacturing Tall oil manufacturing Tanning extract, organic, manufacturing Turpentine (except mineral turpentine) manufacturing Vinyl chloride manufacturing Wood tar manufacturing							
25350	Basic inorganic chemical manufacturing			171	\$0.26	\$0.38	\$0.32	\$0.08
	Acid, inorganic, manufacturing (not elsewhere classified)	C181310	Ammonia mfg					
	Alkaline salt manufacturing (not elsewhere classified)	C181320	Chlorine mfg					
	Aluminium hydroxide manufacturing	C181330	Dyes mfg – inorganic					
	Ammonium hydroxide manufacturing	C181340	Industrial chemical mfg – inorganic nec					
	Calcium chloride (lime) manufacturing	C181350	Salt refining – except cooking or table salt					
	Chromium sulphate manufacturing (for application in leather tanning)							
	Fluoride manufacturing							
	Hydrochloric acid manufacturing							
	Hydrofluoric acid manufacturing							
	Hydrogen peroxide manufacturing							
	Hypophosphite manufacturing							
	Industrial salt manufacturing							
	Inorganic dye or pigment manufacturing							
	Nitric acid manufacturing							
	Nitrite manufacturing							
	Phosphoric acid manufacturing							
	Silicate manufacturing							
	Sodium bicarbonate manufacturing							
	Sodium carbonate manufacturing							
	Sodium hydroxide manufacturing							
	Sulphide manufacturing							
	Sulphur compound manufacturing							
	Sulphuric acid manufacturing (except smelter by-product)							
	Zinc oxide manufacturing							
	Zinc peroxide manufacturing							
<b>Basic Polymer Manufacturing</b>								
25330	Synthetic resin and synthetic rubber manufacturing			173	\$0.75	\$1.04	\$0.94	\$0.08
	Cellulosic resin manufacturing	C182110	Rubber recycling					
	Cresol formaldehyde manufacturing	C182120	Silicone mfg					
	Dendritic polymer (dendrimer) manufacturing	C182130	Synthetic resin mfg					
	Melamine formaldehyde manufacturing	C182140	Synthetic rubber mfg					
	Non-cellulose resin manufacturing							
	Non-vulcanisable elastomer manufacturing							
	Phenol formaldehyde manufacturing							
	Polyacrylate manufacturing							
	Polybutadiene manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Polycarbonate manufacturing (except polycarbonate sheet) Polyethylene manufacturing Polymethacrylate manufacturing Polypropylene manufacturing Polystyrene manufacturing Polyurethane manufacturing Polyvinyl acetate manufacturing Polyvinylchloride (PVC) manufacturing Rubber recycling (excluding collection) Synthetic resin manufacturing Synthetic rubber composite manufacturing Synthetic rubber manufacturing Urea formaldehyde manufacturing							
25360	Basic polymer manufacturing (not elsewhere classified)			173	\$0.75	\$1.04	\$0.94	\$0.08
	Basic polymer manufacturing (not elsewhere classified)	C182905	Basic polymer mfg nec					
	Carbon fibre manufacturing (including kevlar material manufacturing)	C182920	Plastic raw material mfg					
	Cellulose acetate manufacturing	C182930	Plastic recycling					
	Cellulose fibre or filament manufacturing (not elsewhere classified)							
	Ethyl cellulose manufacturing							
	Methyl cellulose manufacturing							
	Methylstyrene manufacturing							
	Non-cellulose fibre or filament manufacturing (not elsewhere classified)							
	Nylon manufacturing							
	Plastic recycling (excluding collection)							
	Polyester manufacturing							
	Polyolefin manufacturing							
	Rayon manufacturing							
	Synthetic fibre or filament manufacturing							
<b>Fertiliser and Pesticide Manufacturing</b>								
25310	Fertiliser manufacturing			173	\$0.75	\$1.04	\$0.94	\$0.08
	Ammonium phosphate manufacturing	C183110	Fertiliser mfg					
	Ammonium sulphate manufacturing	C183120	Potting mix manufacturing and packaging					
	Animal and vegetable fertiliser manufacturing							
	Bonedust manufacturing							
	Bonemeal fertiliser manufacturing							
	Calcium sulphate manufacturing							
	Controlled release fertiliser preparation manufacturing							
	Fertiliser manufacturing (not elsewhere classified)							
	Fishmeal fertiliser manufacturing							
	Humic substance manufacturing							
	Nitrogenous fertiliser material manufacturing							
	Phosphate fertiliser material manufacturing							
	Potash fertiliser manufacturing							
	Potassium chloride fertiliser manufacturing							
	Potting mix manufacturing and packaging							
	Prilled ammonium nitrate manufacturing							
	Sodium nitrate fertiliser manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Sulphuric lime manufacturing Superphosphate manufacturing Urea, fertiliser grade, manufacturing							
25440	Pesticide manufacturing			183	\$0.36	\$0.53	\$0.45	\$0.08
	Animal dip manufacturing	C183210	Dip mfg – animal					
	Animal spray manufacturing	C183220	Fly spray mfg					
	Flyspray manufacturing	C183230	Insecticide mfg					
	Formulated pest control product manufacturing	C183240	Mouse and rat poison mfg					
	Fungicide manufacturing	C183250	Pesticide mfg					
	Insect repellent manufacturing	C183260	Weedkiller mfg					
	Insecticide manufacturing							
	Pesticide manufacturing (not elsewhere classified)							
	Rat poison manufacturing							
	Soil fumigant manufacturing							
	Weedkiller manufacturing							
<b>Pharmaceutical and Medicinal Product Manufacturing</b>								
25430	Human pharmaceutical and medicinal product manufacturing			183	\$0.36	\$0.53	\$0.45	\$0.08
	Ampoule manufacturing	C184110	Contraceptive mfg					
	Analgesic manufacturing	C184120	Medicine mfg					
	Anthelmintic manufacturing	C184130	Pharmaceutical preparation (human) mfg					
	Antibacterial manufacturing	C184140	Vitamin product mfg					
	Antibiotic manufacturing							
	Antibody manufacturing							
	Antigen manufacturing							
	Antitoxin manufacturing							
	Biotechnological manufacture of pharmaceutical and medicinal products							
	Blood serum manufacturing							
	Contraceptive, medicinal, manufacturing (except rubber contraceptives)							
	Diagnostic substance manufacturing							
	Drug manufacturing (except veterinary)							
	Herbal drug manufacturing							
	Hormone manufacturing (except veterinary)							
	Medicinal capsule manufacturing							
	Medicinal chemical manufacturing							
	Medicinal ointment manufacturing							
	Medicine manufacturing (except veterinary)							
	Morphine manufacturing							
	Saccharin manufacturing							
	Serum manufacturing							
	Vaccine manufacturing (except veterinary)							
	Vial manufacturing							
	Vitamin product manufacturing							
25431	Veterinary pharmaceutical and medicinal product manufacturing			183	\$0.36	\$0.53	\$0.45	\$0.08
	Veterinary drug manufacturing	C184210	Veterinary pharmaceutical preparation mfg					
	Veterinary medicinal preparation manufacturing (not elsewhere classified)							
<b>Cleaning Compound and Toiletry Preparation Manufacturing</b>								
25450	Cleaning-compound manufacturing			183	\$0.36	\$0.53	\$0.45	\$0.08
	Candle manufacturing	C185110	Candle mfg					



ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Denture cleaner manufacturing	C185120	Detergent mfg					
	Detergent manufacturing	C185130	Disinfectant mfg					
	Dishwashing detergent manufacturing	C185140	Polish mfg					
	Disinfectant manufacturing	C185150	Soap mfg					
	Emulsifier manufacturing	C185160	Surface cleaning or degreasing preparation mfg					
	Glycerine manufacturing	C185170	Toothpaste mfg					
	Hypochlorite-based bleach manufacturing	C185180	Washing powder or liquid mfg					
	Laundry detergent manufacturing							
	Penetrant manufacturing							
	Peroxide preparation manufacturing							
	Polish manufacturing							
	Scouring compound manufacturing							
	Soap manufacturing							
	Toothpaste manufacturing							
25460	Cosmetic and toiletry preparation manufacturing			183	\$0.36	\$0.53	\$0.45	\$0.08
	After-shave lotion manufacturing	C185210	Cosmetic mfg					
	Barrier cream manufacturing	C185220	Deodorant mfg					
	Cosmetic deodorant manufacturing	C185230	Hair care product mfg					
	Depilatory manufacturing	C185240	Perfume mfg					
	Eye shadow manufacturing	C185250	Sun-screen preparation mfg					
	Face cream and lotion manufacturing	C185260	Toiletry preparation mfg					
	Hair preparation manufacturing							
	Lip balm manufacturing							
	Lipstick manufacturing							
	Mascara manufacturing							
	Nail polish preparation manufacturing							
	Perfume manufacturing							
	Shaving preparation manufacturing							
	Sunscreen preparation manufacturing							
	Talcum powder manufacturing							
	Toilet lanolin manufacturing							
<b>Other Basic Chemical Product Manufacturing</b>								
25410	Explosives manufacturing			181	\$0.27	\$0.40	\$0.34	\$0.08
	Ammonium nitrate, explosive, manufacturing	C189210	Explosive mfg					
	Blasting powder manufacturing	C189220	Firework mfg					
	Cellulose nitrate manufacturing	C189230	Match mfg					
	Detonator manufacturing (cap or fuse)	C189240	Pyrotechnic goods mfg nec					
	Dynamite manufacturing							
	Explosive fuse manufacturing							
	Fireworks manufacturing							
	Gun cotton manufacturing							
	Match manufacturing							
	Propellant powder manufacturing							
	Pyrotechnic goods manufacturing							
	Pyrotechnic manufacturing							
	Safety fuse manufacturing							
	Signal flare manufacturing							
25490	Basic chemical product manufacturing (not elsewhere classified)			181	\$0.27	\$0.40	\$0.34	\$0.08
	Antifreeze manufacturing	C189910	Chemical product mfg nec					
	Beeswax manufacturing	C189920	Essential oil distilling					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Concrete additive or masonry surface treatment manufacturing Dry cleaning compound manufacturing Embalming compound manufacturing (formaldehyde and additives) Eucalyptus oil distilling Extraction of essential oils Flux manufacturing (welding and soldering) Sandalwood oil distilling Tea-tree oil distilling	C189930	Lavender oil extraction					
<b>Polymer Product Manufacturing</b>								
25630	Polymer film and sheet packaging material manufacturing			191	\$0.74	\$1.03	\$0.93	\$0.08
	Bag, plastic, manufacturing	C191110	Bag mfg – plastic					
	Bag, sack or packet (plastic film or sheeting), manufacturing	C191120	Film mfg – plastic					
	Bubble packaging manufacturing	C191130	Garbage bag mfg – plastic					
	Film, plastic, manufacturing							
	Food wrapping, plastic, manufacturing							
	Garbage bag, plastic, manufacturing							
	Plastic lamination with paper							
25610	Rigid and semi-rigid polymer product manufacturing			191	\$0.74	\$1.03	\$0.93	\$0.08
	Badge, plastic, manufacturing	C191210	Blow moulding, plastic, mfg					
	Bathtub, plastic, manufacturing	C191220	Kitchenware mfg – plastic					
	Bottle, plastic, manufacturing	C191230	Moulded plastic shoe mfg					
	Bucket, plastic, manufacturing	C191240	Picnicware mfg – plastic					
	Clothes peg, plastic, manufacturing	C191250	Plastic door or window mfg					
	Cultured marble surfacing product manufacturing	C191260	Plastic extruded product mfg					
	Dinnerware, plastic, manufacturing	C191270	Plastic injection moulded product mfg					
	Drinking fountain, plastic, manufacturing	C191275	Rigid and semi-rigid polymer product mfg nec					
	Electrical insulation box, polymer, manufacturing	C191280	Thermoforming, plastic, mfg					
	Food container, plastic, manufacturing (including microwave safe)	C191290	Vacuum forming, plastic, mfg					
	Furniture, plastic, manufacturing							
	Gutter and spout, plastic, manufacturing							
	Light switch and plug, polymer, manufacturing							
	Pipe fittings, plastic, manufacturing							
	Pipe, plastic, manufacturing							
	Plastic framed doors and windows, manufacturing							
	Plastic union manufacturing							
	Plumbing fittings, plastic, manufacturing (including joints, elbows and flanges)							
	Polycarbonate sheet manufacturing							
	Polymer container manufacturing (not elsewhere classified)							
	Profile shapes, plastic, manufacturing (not elsewhere classified)							
	Rod or tube, plastic, manufacturing							
	Safety goggle, plastic, manufacturing							
	Shower stall, plastic, manufacturing							
	Toilet fixture, plastic, manufacturing							
	Toilet, plastic, manufacturing							
	Watering can, plastic, manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
25650	Polymer foam product manufacturing			191	\$0.74	\$1.03	\$0.93	\$0.08
	Bicycle safety helmet manufacturing	C191310	Plastic foam product mfg					
	Cooler and ice chest, polymeric foam, manufacturing							
	Cup, polymeric foam, manufacturing							
	Food container, polymeric foam, manufacturing							
	Insulation and cushioning material, polymer, manufacturing							
	Polymeric foam product manufacturing (not elsewhere classified)							
	Sheet foam manufacturing							
25510	Tyre manufacturing			131	\$0.61	\$0.86	\$0.77	\$0.08
	Aircraft tyre manufacturing	C191410	Motor vehicle tyre mfg					
	Inner tube manufacturing	C191420	Tube mfg – pneumatic					
	Motor vehicle tyre manufacturing	C191430	Tyre retreading or recapping					
	Retread or rebuilt tyre manufacturing	C191440	Tyre, pneumatic, mfg					
	Tyre manufacturing (pneumatic or semi-pneumatic)							
25491	Adhesive manufacturing			181	\$0.27	\$0.40	\$0.34	\$0.08
	Adhesive manufacturing	C191510	Adhesive mfg					
	Casein glue manufacturing	C191520	Glue mfg					
	Glue manufacturing							
	Rubber adhesives manufacturing							
25420	Paint and coatings manufacturing			181	\$0.27	\$0.40	\$0.34	\$0.08
	Carbon ink manufacturing	C191605	Coatings mfg nec					
	Caulking compound manufacturing	C191610	Filler or putty mfg					
	Drawing ink manufacturing	C191620	Ink mfg					
	Enamel manufacturing	C191630	Lacquer mfg					
	Filler and putty manufacturing (including spray forms)	C191640	Paint mfg – except bituminous					
	Ink manufacturing (not elsewhere classified)	C191650	Paint remover mfg					
	Inkjet ink manufacturing							
	Lacquer manufacturing							
	Paint or varnish remover manufacturing							
	Paint tinting manufacturing							
	Primer manufacturing							
	Printing ink manufacturing							
	Rubbing compound (frits) manufacturing							
	Shellac manufacturing							
	Silk screen ink manufacturing							
	Stain manufacturing (including decking stains and oils)							
	Toner manufacturing (not elsewhere classified)							
	Undercoat and top coat paint manufacturing							
	Varnish manufacturing							
	Water repellent coating manufacturing (for concrete and masonry)							
	Writing ink manufacturing							
25661	Polymer product manufacturing (not elsewhere classified)			191	\$0.74	\$1.03	\$0.93	\$0.08
	Awning, fibreglass, manufacturing	C191140	Plastic laminate fabrication					
	Conveyor belt, plastic or composite, manufacturing	C191910	Awning mfg – fibreglass					
	Floor covering, resilient polymer, manufacturing	C191920	Fibreglass product mfg nec					
	Garbage bin, plastic, manufacturing	C191930	Garbage bin mfg – plastic					
	Garden hose, plastic or composite, manufacturing	C191940	Plastic product mfg nec					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Gloves, plastic, manufacturing	C191950	Plastic product rigid fibre reinforced mfg					
	High-density safety equipment manufacturing (e.g. military helmets)	C191960	Spa pool mfg					
	Hose, plastic or composite, manufacturing	C191970	Swimming pool shell mfg					
	Hull, boat building, manufacturing	C191980	Tank mfg – fibre reinforced plastic					
	Motor vehicle and boat parts, fibreglass, manufacturing							
	Plastic laminate fabrication							
	Polymer product manufacturing (not elsewhere classified)							
	Radiator and heating hose, plastic or composite, manufacturing							
	Refrigeration container insulation sheet manufacturing							
	Transmission belt, plastic or composite, manufacturing							
	Vacuum cleaner belt, plastic or composite, manufacturing							
	V-belt, plastic or composite, manufacturing							
<b>Natural Rubber Product Manufacturing</b>								
25590	Natural rubber product manufacturing			131	\$0.61	\$0.86	\$0.77	\$0.08
	Bath mat, natural rubber, manufacturing	C192010	Floor covering mfg – rubber					
	Condom, natural rubber, manufacturing	C192020	Hose mfg – rubber					
	Conveyor belt, natural rubber, manufacturing	C192030	Mattress mfg – rubber					
	Diaphragm, natural rubber, manufacturing	C192040	Rubber product mfg nec					
	Dummy, natural rubber, manufacturing	C192050	Tile mfg – rubber					
	Floor covering or underlay, resilient natural rubber, manufacturing	C192060	Tyre, solid rubber, mfg					
	Garden hose, natural rubber, manufacturing							
	Hose, natural rubber, manufacturing, (not elsewhere classified)							
	Hot water bottle, natural rubber, manufacturing							
	Mattress protector, natural rubber, manufacturing							
	Pillow or cushion, natural rubber, manufacturing							
	Plug, natural rubber, manufacturing							
	Rubber balloon, natural rubber, manufacturing							
	Rubber band, natural rubber, manufacturing							
	Rubber glove, natural rubber, manufacturing							
	Sponge, natural rubber, manufacturing							
	Teething ring, natural rubber, manufacturing							
	Tubing, natural rubber, manufacturing							
	Tyre manufacturing (solid)							
	Washer, natural rubber, manufacturing							
<b>Glass and Glass Product Manufacturing</b>								
26100	Glass and glass product manufacturing			201	\$1.25	\$1.70	\$1.57	\$0.08
	Automotive glass manufacturing	C201005	Bottle mfg – glass					
	Bead, glass, manufacturing	C201010	Crystal glass mfg					
	Block, glass, manufacturing	C201015	Glass cutting, bevelling (excluding glazing)					
	Bottle, glass, manufacturing	C201020	Glass or glass product mfg – except glass wool or glass wool product					
	Container, glass, manufacturing	C201025	Jar mfg – glass					
	Crystal glass manufacturing	C201030	Kitchenware mfg – glass					
	Domestic glassware manufacturing	C201035	Laminated sheet glass mfg					
	Drinking glass manufacturing	C201040	Mirror mfg					
	Flat glass manufacturing	C201045	Optical glass mfg					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Glass or glass product manufacturing (except glass wool or glass wool products)	C201050	Safety glass mfg					
	Glass, sheet, manufacturing	C201055	Scientific glassware mfg					
	Insulator, glass, manufacturing	C201060	Tubing mfg – glass					
	Jar, glass, manufacturing	C201065	Window glass mfg					
	Kitchenware, glass, manufacturing	C201070	Windscreen glass mfg					
	Laboratory glassware manufacturing							
	Laminated sheet glass manufacturing							
	Mirror manufacturing							
	Optical glass or blanks for lenses manufacturing							
	Ornamental glassware manufacturing							
	Ovenware, glass, manufacturing							
	Plate glass manufacturing							
	Safety glass manufacturing							
	Scientific glassware manufacturing							
	Stained glass sheet manufacturing							
	Tubing, glass, manufacturing							
	Window glass manufacturing							
	Windscreen glass manufacturing							
<b>Ceramic Product Manufacturing</b>								
26210	Clay brick manufacturing			201	\$1.25	\$1.70	\$1.57	\$0.08
	Brick, clay, manufacturing (excluding refractory bricks)	C202110	Brick mfg – clay					
	Brick, face or texture, manufacturing							
26290	Ceramic product manufacturing (not elsewhere classified)			203	\$1.61	\$2.18	\$2.03	\$0.08
	Bathroom fixture, vitreous china, manufacturing	C202903	Art pottery mfg					
	Brick, fireclay, manufacturing	C202907	Bathroom fixture mfg – vitreous china					
	Brick, refractory, manufacturing	C202910	Brick mfg – refractory					
	Cement, refractory, manufacturing	C202913	Ceramic product mfg nec					
	Ceramic goods manufacturing	C202917	Ceramic product, industrial mfg					
	Clay paver manufacturing	C202920	Ceramic tile and pipe mfg					
	Clay, refractory, manufacturing	C202923	China goods mfg					
	Crockery manufacturing	C202927	Crockery mfg					
	Crucible, refractory, manufacturing	C202930	Flower pot mfg – ceramic					
	Earthenware, table or kitchen, manufacturing	C202933	Kitchen sink mfg – vitreous china or porcelain					
	Flower pot, ceramic, manufacturing	C202937	Kitchenware mfg – ceramic					
	Graphite crucible or foundry accessory manufacturing	C202940	Pipe mfg – ceramic – except vitreous china or porcelain					
	Insulator, porcelain, manufacturing	C202943	Pipe or pipe fitting – vitreous china or porcelain mfg					
	Pipe, ceramic, manufacturing (including vitreous china or porcelain)	C202947	Pottery goods mfg – ornamental					
	Porcelain goods manufacturing	C202950	Roof tile mfg – terracotta or clay					
	Pottery goods manufacturing	C202953	Sanitary ware mfg – vitreous china or porcelain					
	Refractory product manufacturing	C202957	Stoneware mfg – table or kitchen					
	Roof tile, clay or terracotta, manufacturing	C202960	Terracotta construction goods mfg					
	Silica brick, refractory, manufacturing	C202963	Terracotta ware mfg nec					
	Stoneware pipe or fittings manufacturing	C202967	Tile mfg – terracotta					
	Terracotta goods manufacturing	C202970	Toilet cistern mfg – vitreous china or porcelain					
	Tile, ceramic, wall or floor, manufacturing	C202973	Vitreous china goods mfg – except tile					
	Vitreous china goods manufacturing	C202977	Wall or floor tile mfg – ceramic					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Zirconia, ceramic, manufacturing	C202980	Wash basin mfg – vitreous china or porcelain					
<b>Cement, Lime, Plaster and Concrete Product Manufacturing</b>								
26310	Cement and lime manufacturing			201	\$1.25	\$1.70	\$1.57	\$0.08
	Agricultural lime manufacturing	C203110	Cement mfg					
	Burnt lime manufacturing	C203120	Lime mfg					
	Cement manufacturing (except adhesive or refractory)							
	Hydrated lime manufacturing							
	Hydraulic cement manufacturing							
	Lime manufacturing							
	Portland cement manufacturing							
	Quick hydrated lime manufacturing							
	Slag cement manufacturing							
	Slake lime manufacturing							
26320	Plaster and gypsum product manufacturing			201	\$1.25	\$1.70	\$1.57	\$0.08
	Acoustic tile, plaster, manufacturing	C203210	Display model mfg – plaster					
	Cornice, plaster, manufacturing	C203220	Plaster product mfg – except dental or medical plaster					
	Display model, plaster, manufacturing	C203230	Plasterboard mfg					
	Fibrous plaster product manufacturing	C203240	Tile mfg – acoustic, plaster					
	Insulating board, plaster, manufacturing	C203250	Tile mfg – plaster					
	Moulding, plaster, manufacturing	C203260	Wall or ceiling board mfg – plaster					
	Plaster of paris manufacturing							
	Plaster product manufacturing (except dental or medical plasters)							
	Plasterboard manufacturing							
	Sheet, plaster, manufacturing							
	Tile, plaster, manufacturing							
	Wall or ceiling board, plaster, manufacturing							
26330	Ready-mixed concrete manufacturing			203	\$1.61	\$2.18	\$2.03	\$0.08
	Concrete slurry manufacturing	C203310	Ready mixed concrete mfg – except dry mix					
	Dry mix concrete manufacturing							
	Mortar, dry mix, manufacturing							
	Ready-mixed concrete manufacturing							
26350	Concrete product manufacturing			201	\$1.25	\$1.70	\$1.57	\$0.08
	Autoclaved aerated concrete product manufacturing	C203405	Block mfg – concrete					
	Block, concrete, manufacturing	C203410	Box culvert, concrete, mfg					
	Box culvert, concrete, manufacturing	C203415	Brick mfg – concrete					
	Brick, concrete, manufacturing	C203420	Building board, fibre cement, mfg					
	Building board, cement based, manufacturing	C203425	Concrete product mfg nec					
	Cistern, concrete, manufacturing	C203430	Floor or wall tile mfg – concrete					
	Concrete/styrofoam composite product manufacturing	C203435	Flower pot mfg – concrete					
	Exterior cement-based cladding manufacturing	C203440	Monument or grave marker mfg – concrete					
	Fibre cement exterior wall manufacturing	C203445	Pipe mfg – concrete					
	Floor or wall tile, concrete, manufacturing	C203450	Post or pole mfg – concrete					
	Flower pot, concrete, manufacturing	C203455	Railway sleeper mfg – concrete					
	Manhole cover, concrete, manufacturing	C203460	Roof component mfg – concrete					
	Meter box, concrete, manufacturing	C203465	Roof tile mfg – concrete					
	Monument or grave marker, concrete, manufacturing	C203470	Tank mfg – concrete					
	Moulding, concrete, manufacturing	C203475	Terrazzo product mfg					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Ornamental concrete or terrazzo product manufacturing Panel or section, prefabricated concrete, manufacturing Pipe, concrete, manufacturing Post or pole, concrete, manufacturing Prefabricated concrete building manufacturing Railway sleeper, concrete, manufacturing Roof component, concrete, manufacturing Roof tile, concrete, manufacturing Sink or tub, concrete, manufacturing Tank, concrete, manufacturing Terrazzo product manufacturing Tile, concrete, manufacturing Wall fitting, terrazzo, manufacturing	C203480	Tile mfg – concrete					
<b>Other Non-Metallic Mineral Product Manufacturing</b>								
26400	Non-metallic mineral product manufacturing (not elsewhere classified)			201	\$1.25	\$1.70	\$1.57	\$0.08
	Abrasives manufacturing	C209010	Abrasive mfg					
	Acoustic tile, panel or board manufacturing (glass or mineral wool)	C209020	Acoustic tile, panel and board mfg – glass or mineral wool					
	Brick, silica lime, manufacturing	C209030	Building board, imitation brick or stone, mfg					
	Building board, imitation brick or stone, manufacturing	C209040	Gemstone mfg – synthetic					
	Carbon product manufacturing (except brushes, electrodes or bearings)	C209050	Headstone mfg, installation					
	Chalk product manufacturing (not elsewhere classified)	C209060	Insulation, glass fibre or mineral wool mfg					
	Diamond powder manufacturing	C209065	Mineral product mfg nec					
	Expanded non-metallic mineral manufacturing	C209070	Monument making					
	Feldspar, ground, manufacturing	C209080	Stone – cutting, dressing, polishing or shaping					
	Flooring material magnesite, manufacturing							
	Foundry core, sand, manufacturing							
	Fullers earth, ground, manufacturing							
	Granulated slag manufacturing							
	Graphite product manufacturing (not elsewhere classified)							
	Headstone manufacturing or engraving (except concrete)							
	Insulation, glass fibre or mineral wool, manufacturing							
	Mica product manufacturing							
	Mineral earths, ground, manufacturing							
	Mineral wool manufacturing							
	Mineral wool product manufacturing							
	Monument making (except concrete)							
	Perlite, expanded, manufacturing							
	Processed lightweight aggregate manufacturing							
	Resin coated sand manufacturing							
	Rockwool manufacturing							
	Silicon carbide abrasives manufacturing							
	Slag crushing							
	Stone cutting, dressing, polishing or shaping							
	Stone product manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Synthetic gemstone manufacturing Talc, ground, manufacturing Vermiculite, expanded, manufacturing							
<b>Basic Ferrous Metal Manufacturing</b>								
27110	Iron smelting and steel manufacturing			213	\$1.02	\$1.40	\$1.28	\$0.08
	Band, steel, manufacturing	C211010	Flat-rolled products, iron or steel, mfg					
	Bar, iron or steel, manufacturing	C211020	Iron and steel mfg – basic					
	Blank, steel, manufacturing	C211025	Iron or steel recovery from scrap					
	Direct reduction iron (DRI) manufacturing	C211030	Pig iron mfg					
	Ferro-alloy manufacturing (including, manganese, silicon or chrome)	C211040	Roof decking mfg – steel					
	Flat-rolled product, iron or steel, manufacturing	C211050	Section, steel, mfg					
	High carbon tool steel manufacturing	C211060	Stainless steel mfg					
	High speed steel manufacturing	C211070	Steel alloy mfg					
	Pig iron manufacturing	C211080	Tinplate sheet or strip mfg					
	Powder, iron or steel, manufacturing							
	Rail fastening or other rail accessory manufacturing							
	Rail, steel, manufacturing							
	Roof decking, steel, manufacturing							
	Section, steel, manufacturing							
	Semi-finished product, iron or steel, manufacturing							
	Skelp, steel, manufacturing							
	Spring steel manufacturing							
	Stainless steel manufacturing							
	Steel alloy manufacturing							
	Structural steel shape manufacturing (not fabricated)							
	Tinplate sheet or strip manufacturing							
<b>Basic Ferrous Metal Product Manufacturing</b>								
27120	Iron and steel casting			213	\$1.02	\$1.40	\$1.28	\$0.08
	Castings, iron, manufacturing	C212110	Casting mfg – iron or steel					
	Castings, steel, manufacturing	C212120	Fitting or valve, steam, gas, or water, mfg (cast iron or steel)					
	Chain, cast steel, manufacturing							
	Die-casting, steel, manufacturing							
	Direct casting, iron, manufacturing							
	Direct casting, steel, manufacturing							
	Moulded cast iron pipe or tube manufacturing							
	Pipe fitting, cast, ferrous, manufacturing							
	Stainless steel cast, seamless pipe or tube manufacturing							
	Tube, spun-cast iron, manufacturing							
	Valve or valve parts, steam, gas or water, cast, manufacturing (ferrous metal)							
27130	Steel pipe and tube manufacturing			213	\$1.02	\$1.40	\$1.28	\$0.08
	Cold drawn steel pipe or tube manufacturing	C212210	Pipe and tube mfg – steel					
	Fittings, steam, gas or water, manufacturing (ferrous metal; except cast or forged)							
	Galvanised seamless or welded steel pipe or tube manufacturing							
	Hot rolling pipe and tube manufacturing							
<b>Basic Non-Ferrous Metal Manufacturing</b>								
27210	Alumina production			211	\$0.73	\$1.02	\$0.92	\$0.08
	Alumina manufacturing	C213110	Alumina mfg					



ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Bauxite refining							
	Calcined alumina manufacturing							
27220	Aluminium smelting			211	\$0.73	\$1.02	\$0.92	\$0.08
	Aluminium casting	C213205	Aluminium recovery from scrap					
	Aluminium from scrap recovery (except collection)	C213210	Aluminium smelting					
	Aluminium smelting (from alumina)							
	Electrolytic aluminium manufacturing							
27230	Copper, silver, lead, and zinc smelting and refining			211	\$0.73	\$1.02	\$0.92	\$0.08
	Blister copper manufacturing	C213305	Copper, silver, lead or zinc recovery from scrap or waste material					
	Copper smelting, refining	C213310	Copper smelting, refining					
	Copper, silver, lead or zinc from scrap or waste material recovering	C213320	Lead smelting, refining					
	Electrolytic copper manufacturing	C213330	Silver smelting, refining					
	Electrolytic zinc manufacturing	C213340	Silver-lead bullion mfg					
	Lead smelting or refining	C213350	Zinc smelting or refining					
	Silver smelting, refining							
	Silver-lead bullion manufacturing							
	Spelter manufacturing							
	Wirebar, copper, manufacturing							
	Zinc smelting or refining							
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)			211	\$0.73	\$1.02	\$0.92	\$0.08
	Antimony, refined, manufacturing	C213910	Gold smelting, refining					
	Bismuth smelting or refining	C213920	Non-ferrous alloy mfg nec					
	Bronze manufacturing	C213925	Recovery of non-ferrous metal nec from waste material					
	Can de-tinning	C213930	Tin smelting					
	Gold refining	C213940	Welding rods mfg					
	Molybdenum metal powder or flake manufacturing							
	Nickel oxide production in association with nickel smelting							
	Nickel smelting or refining							
	Non-ferrous alloy manufacturing (not elsewhere classified)							
	Non-ferrous metal (not elsewhere classified) from waste material recovering							
	Non-ferrous metal (not elsewhere classified) refining							
	Rare earth metal smelting							
	Silicon smelting							
	Solder manufacturing							
	Tantalum metal powder manufacturing							
	Tin smelting							
	Titanium smelting							
	Welding rod manufacturing							
<b>Basic Non-Ferrous Metal Product Manufacturing</b>								
27330	Non-ferrous metal casting and forging			211	\$0.73	\$1.02	\$0.92	\$0.08
	Castings, non-ferrous metal, manufacturing (not elsewhere classified)	C214110	Casting mfg – non-ferrous metal					
	Die casting, non-ferrous metal, manufacturing (not elsewhere classified)	C214120	Die casting, non-ferrous metal mfg nec					
	Forgings, non-ferrous metal, manufacturing (not elsewhere classified)	C214130	Forging mfg – non-ferrous metal nec					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
27310	Aluminium rolling, drawing, and extruding			222	\$1.24	\$1.69	\$1.56	\$0.08
	Aluminium foil, household, manufacturing	C214210	Aluminium rolling, drawing or extruding					
	Aluminium rolling, drawing or extruding	C214220	Pipe and tube mfg – aluminium					
	Bar, aluminium, manufacturing	C214230	Plate mfg – aluminium					
	Foil, aluminium, manufacturing	C214240	Sheet mfg – aluminium					
	Paper-backed aluminium foil manufacturing	C214250	Wire mfg – aluminium					
	Pipe, aluminium, manufacturing							
	Plastic-coated aluminium foil manufacturing							
	Plate, aluminium, manufacturing							
	Powder or flake, aluminium, manufacturing							
	Rod, aluminium, manufacturing							
	Section, aluminium, rolling, drawing or extruding							
	Sheet, aluminium, manufacturing							
	Strip, aluminium, manufacturing							
	Tube, aluminium, manufacturing							
	Wire, aluminium, manufacturing							
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)			211	\$0.73	\$1.02	\$0.92	\$0.08
	Bar, non-ferrous metal, (except aluminium) manufacturing	C214910	Pipe and tube mfg – non-ferrous metal – except aluminium					
	Foil, non-ferrous metal, manufacturing (except aluminium)	C214920	Plate mfg – non-ferrous metal – except aluminium					
	Non-ferrous metal rolling, drawing or extruding (except aluminium)	C214930	Sheet mfg – non-ferrous metal – except aluminium					
	Pipe, non-ferrous metal, manufacturing (except aluminium)	C214940	Wire mfg – non-ferrous metal – except aluminium					
	Plate, non-ferrous metal, manufacturing (except aluminium)							
	Powder or flake, non-ferrous metal, manufacturing, (not elsewhere classified)							
	Rod, non-ferrous metal, manufacturing (except aluminium)							
	Section, non-ferrous metal, rolling, drawing or extruding (except aluminium)							
	Sheet, non-ferrous metal, manufacturing (except aluminium)							
	Strip, non-ferrous metal, manufacturing (except insulated or from aluminium)							
	Tube, non-ferrous metal, manufacturing (except aluminium)							
	Wire, non-ferrous metal, manufacturing (except stranded, braided or insulated or from aluminium)							
<b>Iron and Steel Forging</b>								
27121	Iron and steel forging			213	\$1.02	\$1.40	\$1.28	\$0.08
	Chain, forged steel, manufacturing	C221010	Fitting or valve, steam, gas, or water, mfg (forged iron or steel)					
	Fittings, steam, gas or water, forged iron or steel, manufacturing	C221020	Forging mfg – iron or steel					
	Forgings, iron or steel, manufacturing	C221030	Horseshoe mfg – farriery					
	Horse shoe mass production	C221040	Horseshoe mfg – mass production					
	Pipe fittings, forged iron or steel, manufacturing							
	Tube fittings, forged iron or steel, manufacturing							
	Valves or valve parts, steam, gas or water, forged iron or steel, manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
Structural Metal Product Manufacturing								
27410	Structural steel fabricating			228	\$1.84	\$2.49	\$2.32	\$0.08
	Fabricated structural steel manufacturing (ready-made parts for structures)	C222110	Fabricated structural steel mfg – ready made parts for structures					
	Girder, prefabricated steel, manufacturing	C222120	Girder mfg – prefabricated steel					
	Joist, prefabricated steel, manufacturing	C222130	Joist, prefabricated steel mfg					
	Prefabricated structural steel parts manufacturing	C222140	Reinforcing steel rod, processed, mfg					
	Rafter, prefabricated steel, manufacturing	C222150	Roof truss mfg – prefabricated steel					
	Reinforcing mesh, welded steel, manufacturing	C222160	Scaffolding mfg – prefabricated steel					
	Reinforcing steel rod, processed, manufacturing (from wire bar or merchant bar)							
	Roof truss, prefabricated steel, manufacturing							
	Scaffolding, prefabricated steel, manufacturing							
	Steel plate, perforated, manufacturing							
29110	Prefabricated metal building manufacturing			226	\$1.25	\$1.70	\$1.57	\$0.08
	Building, prefabricated metal, manufacturing	C222210	Garage mfg – prefabricated metal					
	Bus shelter, prefabricated metal, manufacturing	C222220	Prefabricated metal building mfg					
	Carport, prefabricated metal, manufacturing	C222230	Shed mfg – prefabricated metal					
	Garage, prefabricated metal, manufacturing							
	Kit set home, prefabricated metal, manufacturing							
	Shed, prefabricated metal, manufacturing							
27420	Architectural aluminium product manufacturing			222	\$1.24	\$1.69	\$1.56	\$0.08
	Aluminium framed door, glazed, manufacturing	C222305	Architectural aluminium product mfg					
	Aluminium roofing manufacturing	C222307	Chain curtain or screen, aluminium, mfg					
	Architectural aluminium product manufacturing	C222310	Doors or door frame, aluminium, mfg					
	Ceiling section, fabricated aluminium, manufacturing	C222315	Garage door mfg – aluminium					
	Chain curtain or screen, aluminium, manufacturing	C222320	Gate mfg – aluminium					
	Curtain wall, aluminium, manufacturing	C222325	Roller shutter mfg – aluminium					
	Door or door frame, aluminium, manufacturing	C222330	Screen door mfg – aluminium					
	Downpipe, aluminium, manufacturing	C222335	Shop front mfg, installation – aluminium					
	Fascia, aluminium, manufacturing	C222340	Shower screen mfg – aluminium framed					
	Fly screen door, aluminium, manufacturing	C222345	Shutter mfg – aluminium					
	Garage door, aluminium, manufacturing	C222350	Skylight mfg – aluminium					
	Gate, aluminium, manufacturing	C222355	Window – aluminium framed mfg – complete with glass					
	Guttering, aluminium, manufacturing	C222360	Window frame or sash mfg – aluminium					
	Ornamental architectural aluminium work manufacturing	C222365	Window screen mfg – aluminium					
	Partition, prefabricated aluminium, manufacturing							
	Railing, aluminium, manufacturing							
	Roller shutter, aluminium, manufacturing							
	Shop front, aluminium, manufacturing							
	Shower screen, aluminium framed, manufacturing							
	Skylight, aluminium, manufacturing							
	Window frame or sash, aluminium, manufacturing							
	Window screen, aluminium, manufacturing							
	Window, aluminium framed, manufacturing (complete with glass)							
27430	Metal roof and guttering manufacturing (except aluminium)			224	\$1.31	\$1.78	\$1.65	\$0.08
	Guttering, metal, manufacturing (except aluminium)	C222410	Guttering mfg – sheet metal					
	Roofing component, metal, manufacturing (except aluminium)	C222420	Roofing, metal (except aluminium), and components mfg					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Roofing, metal, manufacturing (except aluminium)							
27490	Structural metal product manufacturing (not elsewhere classified)			228	\$1.84	\$2.49	\$2.32	\$0.08
	Architectural metal product manufacturing (except aluminium)	C222905	Architectural metal fixture (including door and sash, except aluminium) mfg					
	Balcony, metal, manufacturing (except aluminium)	C222910	Garage door mfg – metal – except aluminium					
	Balustrade, metal, manufacturing (except aluminium)	C222915	Gate mfg – metal – except aluminium or wire					
	Curtain wall, metal, manufacturing (except aluminium)	C222920	Roller shutter mfg – metal – except aluminium					
	Door or door frame, metal, manufacturing (except aluminium)	C222925	Screen door mfg – metal – except aluminium					
	Door, fire resistant, manufacturing	C222930	Security door mfg – metal					
	Fascia, metal, manufacturing (except aluminium)	C222935	Shop front mfg, installation – metal – except aluminium					
	Fire escape, prefabricated metal, manufacturing (except aluminium)	C222940	Shutter mfg – metal – except aluminium					
	Fly screen door, metal, manufacturing (except aluminium)	C222945	Skylight mfg – metal – except aluminium					
	Garage door, metal, manufacturing (except aluminium)	C222950	Stairs or staircase mfg – prefabricated metal – except aluminium					
	Gate, metal, manufacturing (except aluminium or wire)	C222955	Structural metal product mfg nec					
	Ornamental architectural metalwork manufacturing (except aluminium)	C222960	Window frame or sash mfg – metal – except aluminium					
	Partition, prefabricated metal, manufacturing (except aluminium)	C222965	Window or door fitting mfg – metal					
	Railing, metal, manufacturing (except aluminium)	C222970	Window screen mfg – metal – except aluminium					
	Roller shutter, metal, manufacturing (except aluminium)							
	Shop front, metal, manufacturing (except aluminium)							
	Shutter, metal, manufacturing (except aluminium)							
	Skylight, metal, manufacturing (except aluminium)							
	Stair or staircase, prefabricated metal, manufacturing (except aluminium)							
	Window frame or sash, metal, manufacturing (except aluminium)							
	Window screen, metal, manufacturing (except aluminium)							
<b>Metal Container Manufacturing</b>								
27692	Boiler, tank, and other heavy-gauge metal container manufacturing			226	\$1.25	\$1.70	\$1.57	\$0.08
	Boiler, metal, manufacturing	C223110	Boilermaking and installation					
	Farm storage tank, metal, manufacturing	C223120	Freight container mfg – metal					
	Gas cylinder manufacturing	C223130	Storage tank, metal plate mfg					
	Metal vat or tank manufacturing	C223140	Tank mfg – sheet metal					
	Silo, metal, manufacturing							
	Steam generating boiler manufacturing							
	Steam superheater manufacturing							
	Storage tank, metal, manufacturing							
27510	Metal container manufacturing (not elsewhere classified)			220	\$0.80	\$1.11	\$1.01	\$0.08
	Bin, metal, manufacturing	C223910	Aerosol container mfg					
	Can, metal, manufacturing	C223920	Barrel mfg – metal					
	Drum, metal, manufacturing	C223930	Can mfg – metal					
	Food and drink can manufacturing	C223940	Garbage can mfg – metal					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Garbage can, metal, manufacturing	C223950	Metal container mfg					
	Letter box, metal, manufacturing	C223960	Tool box mfg – sheet metal					
	Metal container, metal, manufacturing (not elsewhere classified)							
	Tool box, metal, manufacturing							
	Vacuum bottle and jug manufacturing							
<b>Sheet Metal Product Manufacturing (except Metal Structural and Container Products)</b>								
27590	Sheet metal product manufacturing (except metal structural and container products)			224	\$1.31	\$1.78	\$1.65	\$0.08
	Bottle closure, metal, manufacturing	C224010	Copper smithing – except boiler making					
	Chute, sheet metal, manufacturing	C224020	Duct mfg – sheet metal					
	Coppersmithing (except boiler making)	C224030	Metal stamping mfg nec					
	Cornice, sheet metal, manufacturing	C224040	Sheet metal product mfg nec					
	Crown seal, metal, manufacturing	C224050	Ventilator mfg – sheet metal					
	Duct work, air conditioning, manufacturing							
	Duct, sheet metal, manufacturing							
	Eyelet, metal, manufacturing							
	Funnel, sheet metal, manufacturing							
	Holloware, pressed or spun metal, manufacturing							
	Hopper, sheet metal, manufacturing							
	Machine guard, sheet metal, manufacturing							
	Metal stampings manufacturing (not elsewhere classified)							
	Motor vehicle number plate manufacturing							
	Stainless steel pressed holloware manufacturing							
	Stove pipe, sheet metal, manufacturing							
	Tag, sheet metal, manufacturing							
	Ventilator, sheet metal, manufacturing							
<b>Other Fabricated Metal Product Manufacturing</b>								
27620	Spring and wire product manufacturing			220	\$0.80	\$1.11	\$1.01	\$0.08
	Barbed wire manufacturing	C229110	Gate, wire mfg					
	Braided ferrous wire, cable or strip, manufacturing	C229120	Nail mfg					
	Chain manufacturing (except forged, cast or sprocket chain)	C229130	Screening mfg – wire					
	Fence dropper, wire, manufacturing	C229140	Shopping trolley mfg					
	Fence post or dropper, rolled steel, manufacturing	C229150	Spring mfg					
	Gate, wire, manufacturing	C229160	Steel wire safety screen mfg					
	Guard, wire, manufacturing	C229170	Wire mesh or netting mfg – except reinforcing mesh					
	Hook, wire, manufacturing	C229180	Wire product mfg nec					
	Household articles, wire, manufacturing							
	Nail manufacturing							
	Pin manufacturing (except metallic dowel pins)							
	Round wire manufacturing							
	Safety pin manufacturing							
	Screening, wire, manufacturing							
	Shopping trolley manufacturing							
	Skewer, metal, manufacturing							
	Sling, wire, manufacturing							
	Spike, wire, manufacturing							
	Spring manufacturing							
	Stranded ferrous wire, cable or strip, manufacturing							
	Welded link chain manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Wire mesh manufacturing (except reinforcing mesh) Wire netting manufacturing Wire product manufacturing (not elsewhere classified) Woven wire product manufacturing (except mattress supports)							
27630	Nut, bolt, screw, and rivet manufacturing			211	\$0.73	\$1.02	\$0.92	\$0.08
	Dowel pin, metal, manufacturing	C229210	Masonry anchor, metal, mfg					
	Expansion bolt, metal, manufacturing	C229220	Nut or bolt mfg – metal					
	Machine screw, metal, manufacturing	C229230	Screw mfg – metal					
	Masonry anchor, metal, manufacturing	C229240	Washer, metal, mfg					
	Nut or bolt, metal, manufacturing							
	Rivet, metal, manufacturing							
	Screw, metal, manufacturing							
	Set screw, metal, manufacturing							
	Turnbuckle, metal, manufacturing							
	Washer, metal, manufacturing							
27640	Surface coating and finishing			226	\$1.25	\$1.70	\$1.57	\$0.08
	Anodising	C229305	Brass finishing or plating					
	Boron nitride coating of machine tool parts	C229310	Chromium plating					
	Brass finishing or plating	C229315	Enamelling service					
	Cadmium plating	C229320	Engraving on metal (including laser) – except printing, process or photographic					
	Chromium plating	C229325	Galvanising of client supplied material					
	Copper plating	C229330	Gold plating					
	Enamelling of metal	C229335	Heat treating metal or metal product					
	Engraving on metal including laser (except printing, process or photographic)	C229340	Metal coating of manufactured product nec					
	Galvanising of client supplied materials	C229345	Metal polishing or finishing					
	Gold plating	C229355	Painting of manufactured metal product					
	Heat treating metal or metal products	C229360	Plastic coating of metal					
	Metal coating (not elsewhere classified)	C229365	Powder coating of metallic product					
	Metal polishing or finishing	C229370	Silver plating					
	Nickel plating	C229375	Surface coating and finishing					
	Painting of manufactured metal products	C229380	Vitreous enamelling					
	Painting of manufactured wooden products	C259915	Painting of manufactured wooden product					
	Plastic coating of metal							
	Powder coating of metal and metal products							
	Silver plating							
	Vitreous enamelling							
27690	Fabricated metal product manufacturing (not elsewhere classified)			226	\$1.25	\$1.70	\$1.57	\$0.08
	Ammunition manufacturing	C229902	Ammunition mfg					
	Awning or blind, metal, manufacturing (including aluminium)	C229905	Awning mfg – metal					
	Bathroom or toilet fittings, metal, manufacturing	C229908	Bathroom and toilet fitting mfg – metal					
	Blow torch manufacturing	C229910	Blacksmith service					
	Bottle or can opener manufacturing (except power operated)	C229912	Blind mfg – metal					
	Button, metal, manufacturing	C229915	Clothes hoist mfg					
	Clothes hoist manufacturing	C229918	Cutlery mfg					
	Coupling, metal, manufacturing	C229920	Display model mfg – metal					
	Cutlery manufacturing (except of solid silver or gold)	C229922	Fabricated metal product mfg nec					
	Door handle, metal, manufacturing	C229925	Fire sprinkler mfg					

mfg = manufacturing

nec = not elsewhere classified

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Drilling bit manufacturing (except twist drills)	C229928	Firearm mfg					
	Fabricated metal product manufacturing (not elsewhere classified)	C229930	Furniture fitting mfg – metal					
	Fire sprinkler manufacturing	C229932	Garden tool mfg – except power operated					
	Firearm manufacturing	C229935	General hardware mfg nec					
	Fittings, steam, gas or water, manufacturing (non-ferrous metal)	C229938	Gun or rifle mfg					
	Garden tool manufacturing (except power operated)	C229940	Hand tool mfg nec – except pneumatic or power operated					
	General engineering	C229942	Key mfg					
	Grease gun manufacturing (except pneumatic or power operated)	C229945	Knife mfg – hand held – except power operated					
	Hand tool manufacturing (except pneumatic or power operated)	C229948	Lamp or lamp part mfg					
	Handbag frame, metal, manufacturing	C229950	Livestock yarding equipment mfg – metal					
	Key manufacturing	C229952	Lock mfg					
	Knife blank manufacturing	C229955	Mast mfg – aluminium					
	Knife, hand held, manufacturing (except power operated)	C229958	Metalworking hand tool mfg – except pneumatic or power operated					
	Livestock yarding equipment, metal, manufacturing	C229960	Pipe fitting mfg – non-ferrous metal					
	Lock manufacturing	C229962	Platework nec					
	Machine knife or blades manufacturing	C229965	Razor or razor blade mfg – except power operated					
	Mast, aluminium, manufacturing	C229968	Safe or vault mfg or installation					
	Mattress support, woven wire, link mesh or wire spring, manufacturing (except upholstered)	C229970	Saw blade mfg					
	Pipe coil manufacturing	C229972	Scissor mfg – except electric					
	Pipe fittings, non-ferrous metal, manufacturing	C229975	Screwdriver mfg – including bit or blade – except pneumatic or power operated					
	Platework (not elsewhere classified)	C229978	Tubing mfg – flexible metal					
	Razor or razor blade manufacturing (except power operated)	C229980	Valve or valve part, steam, gas or water, mfg (non-ferrous metal)					
	Scissor manufacturing (except electric)	C229985	Woodworking hand tool mfg – except of wood, pneumatic or power operated					
	Screwdriver manufacturing (including bits or blades; except pneumatic or power operated)	C249910	General engineering					
	Soldering iron manufacturing (except power operated)							
	Sprocket chain manufacturing							
	Steel wool manufacturing							
	Tackle block, metal, manufacturing							
	Tube fittings, non-ferrous metal, manufacturing							
	Tubing, flexible metal, manufacturing							
	Turnstile, metal, manufacturing							
	Valve or valve parts, steam, gas or water, manufacturing (non-ferrous metal)							
	Vice, bench, manufacturing							
<b>Motor Vehicle and Motor Vehicle Part Manufacturing</b>								
28110	Motor vehicle manufacturing			233	\$1.11	\$1.52	\$1.40	\$0.08
	Bus manufacturing	C231105	Motor vehicle assembling					
	Hydrogen, fuelcell, hybrid or electric vehicle manufacturing	C231110	Motor vehicle mfg					
	Motor car manufacturing	C231120	Motor vehicle parts mfg (in association with complete motor vehicles)					
	Motor vehicle assembling							
	Motor vehicle engine manufacturing							
	Truck manufacturing (except off-highway)							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Van manufacturing							
28120	Motor vehicle body and trailer manufacturing			243	\$1.25	\$1.70	\$1.57	\$0.08
	Ambulance converting	C231210	Boat trailer mfg					
	Boat trailer manufacturing	C231220	Bus, coach body mfg					
	Bus vehicle body assembly on supplied motor and chassis	C231230	Campervan mfg					
	Campervan manufacturing	C231240	Caravan and camper trailer mfg					
	Caravan manufacturing	C231250	Horse float mfg					
	Firetruck converting	C231255	Motor vehicle body mfg					
	Horse float manufacturing	C231260	Ambulance or fire truck converting					
	Motor vehicle converting	C231270	Trailer mfg					
	Stock crate manufacturing	C231280	Truck body mfg					
	Trailer manufacturing							
	Truck body manufacturing							
	Truck tipper tray manufacturing							
28130	Automotive electrical components manufacturing			231	\$0.30	\$0.45	\$0.38	\$0.08
	Air conditioner, automotive, manufacturing	C231310	Motor vehicle electrical part and instrument mfg					
	Alternator manufacturing							
	Automotive electrical component manufacturing (except batteries)							
	Automotive electrical component, factory reconditioning							
	Automotive wire manufacturing							
	Car horn, electric, manufacturing							
	Heater and demister, automotive, manufacturing							
	Ignition coil manufacturing							
	Light fittings, automotive, manufacturing							
	Spark plug manufacturing							
	Spotlight, automotive, manufacturing							
	Starter motor manufacturing							
	Windscreen wiper manufacturing							
28190	Motor vehicle parts manufacturing (not elsewhere classified)			233	\$1.11	\$1.52	\$1.40	\$0.08
	Automotive parts manufacturing (not elsewhere classified)	C231910	Automotive component mfg nec					
	Car accessory manufacturing	C231920	Car accessory mfg					
	Child car restraint manufacturing	C231930	Child car restraint mfg					
	Clutch assembly manufacturing	C231940	Muffler mfg					
	Factory reconditioning of changeover motors	C231950	Radiator mfg					
	Gearbox manufacturing	C231960	Seat-belt mfg					
	Marine conversion of automotive engines	C231970	Wheel mfg					
	Muffler manufacturing							
	Radiator manufacturing							
	Roof rack manufacturing							
	Seat belt manufacturing							
	Shock absorber manufacturing							
	Suspension component manufacturing							
	Transmission manufacturing							
	Wheel manufacturing							
<b>Other Transport Equipment Manufacturing</b>								
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)			235	\$0.93	\$1.28	\$1.17	\$0.08
	Drydock operation	C239110	Drydock operation					

mfg = manufacturing

nec = not elsewhere classified



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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Hull and deck coating	C239120	Ship repairing					
	Hull cleaning	C239130	Ship wrecking					
	Ship painting	C239140	Shipbuilding (any vessel over 50 tonnes displacement)					
	Ship repairing							
	Ship wrecking							
	Shipbuilding							
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)			237	\$1.37	\$1.86	\$1.72	\$0.08
	Boat painting	C239210	Boat building or repair (all vessels under 50 tonnes displacement)					
	Boat repairing	C239220	Boat, inflatable, mfg					
	Boatbuilding	C239230	Yacht constructing (all vessels under 50 tonnes displacement)					
	Canoe manufacturing							
	Dinghy manufacturing							
	Inflatable boat manufacturing							
	Jet boat building							
	Motorboat, inboard and outboard, building							
	Powerboat building							
	Sailboat manufacturing							
	Yacht construction							
28230	Railway rolling stock manufacturing and repair services			243	\$1.25	\$1.70	\$1.57	\$0.08
	Cable car manufacturing	C239310	Locomotive mfg and repair					
	Locomotive manufacturing	C239320	Railway rolling stock mfg and repair					
	Rail carriage manufacturing	C239330	Tram mfg					
	Railway rolling stock manufacturing							
	Repair of locomotives and rolling stock							
	Tram manufacturing							
28240	Aircraft manufacturing and repair services			231	\$0.30	\$0.45	\$0.38	\$0.08
	Aircraft engine building or repairing	C239410	Aircraft engine building or repair					
	Aircraft manufacturing	C239420	Aircraft mfg, maintenance and repair					
	Airframe building and repair	C239430	Aircraft wheel and brake reconditioning service					
	Avionics equipment repairing (not elsewhere classified)	C239440	Helicopter mfg or repairing					
	Glider manufacturing and repair (except hang glider)							
	Guided missile manufacturing							
	Helicopter manufacturing or repairing							
28290	Transport equipment manufacturing (not elsewhere classified)			233	\$1.11	\$1.52	\$1.40	\$0.08
	Baby stroller manufacturing	C239910	Bicycle mfg					
	Bicycle manufacturing	C239920	Transport equipment mfg nec					
	Golf buggy manufacturing	C239930	Trotting gig mfg					
	Horse drawn vehicle manufacturing	C239940	Wheelbarrow mfg					
	Hovercraft manufacturing	C239950	Wheelchair mfg					
	Motor cycle manufacturing							
	Scooter, electric, manufacturing							
	Trotting gig manufacturing							
	Unusual terrain vehicle manufacturing							
	Wheelbarrow manufacturing							
	Wheelchair manufacturing							
	Wheelchair, electric, manufacturing							

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
Professional and Scientific Equipment Manufacturing								
28310	Photographic, optical, and ophthalmic equipment manufacturing			251	\$0.18	\$0.29	\$0.23	\$0.08
	Binocular manufacturing	C241110	Contact lens mfg					
	Camera manufacturing	C241120	Optical instrument or equipment mfg					
	Contact lens manufacturing	C241130	Optical lens grinding					
	Microscope manufacturing	C241140	Photographic equipment mfg					
	Ophthalmic article manufacturing	C241150	Spectacle frame mfg					
	Optical instrument or equipment manufacturing	C241160	Sunglass mfg					
	Optical lens grinding							
	Spectacle frame manufacturing							
	Spectacle lens grinding							
	Sunglasses manufacturing							
	Telescope manufacturing							
28320	Medical and surgical equipment and prosthetics manufacturing			251	\$0.18	\$0.29	\$0.23	\$0.08
	Artificial eye manufacturing	C241205	Artificial limb, eye, etc mfg					
	Artificial joint manufacturing	C241210	Dental instrument or equipment mfg					
	Artificial limb manufacturing	C241215	Denture fabrication					
	Dental amalgam manufacturing	C241220	Diagnostic apparatus mfg					
	Dental chair manufacturing (fitted with mechanical device)	C241225	Hearing aid mfg					
	Dental instrument or equipment manufacturing	C241230	Medical equipment mfg					
	Dental plaster or cement manufacturing	C241235	Orthotic – arch support mfg					
	Denture manufacturing	C241240	Prosthetic products and services					
	Electromedical equipment manufacturing	C241245	Surgical equipment mfg					
	First aid equipment manufacturing	C241250	Veterinary instrument mfg					
	Hearing aid manufacturing							
	Hypodermic needle or syringe manufacturing							
	Magnetic resonance imaging (medical) equipment manufacturing							
	Medical diagnostic apparatus manufacturing							
	Medical equipment manufacturing							
	Medical ultrasound equipment manufacturing							
	Orthotics (arch support) manufacturing							
	Pacemaker manufacturing							
	Respirator manufacturing							
	Surgical equipment manufacturing							
	Thermometer, medical, manufacturing							
	Veterinary instrument manufacturing							
28390	Professional and scientific equipment manufacturing (not elsewhere classified)			251	\$0.18	\$0.29	\$0.23	\$0.08
	Clock manufacturing	C241905	Electricity meter mfg					
	Control equipment, electrical, manufacturing	C241910	Measuring instrument mfg					
	Electricity and electric signal testing equipment manufacturing	C241915	Meteorological instrument mfg nec					
	Gas meter manufacturing	C241920	Meter mfg – gas or water					
	Global positioning system (GPS) equipment manufacturing	C241925	Nautical instrument mfg					
	Laboratory analytic instrument manufacturing	C241930	Navigational equipment mfg					
	Magnetic resonance imaging (except medical) equipment manufacturing	C241935	Optical fibre cable mfg – uninsulated					
	Measuring instrument manufacturing	C241940	Parking meter mfg					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Meteorological instrument manufacturing (not elsewhere classified)	C241943	Professional equipment mfg nec					
	Nautical instrument manufacturing	C241945	Radar equipment mfg					
	Navigational systems and equipment manufacturing	C241950	Radio remote control equipment mfg					
	Optical fibre cable, uninsulated, manufacturing	C241955	Scientific instrument or equipment mfg nec					
	Parking meter manufacturing	C241960	Surveying instrument mfg					
	Professional and scientific equipment manufacturing (not elsewhere classified)	C241965	Taxi meter mfg					
	Radar systems and equipment manufacturing	C241970	Technology education equipment mfg nec					
	Radio remote control equipment manufacturing (not elsewhere classified)	C241975	Traffic signal mfg – electrical					
	Signalling equipment, electrical, manufacturing (not elsewhere classified)							
	Sonar systems and equipment manufacturing							
	Surveying instrument manufacturing							
	Taxi meter manufacturing							
	Technology education equipment manufacturing (not elsewhere classified)							
	Traffic signal, electrical, manufacturing							
	Watch manufacturing							
	Water meter manufacturing							
<b>Computer and Electronic Equipment Manufacturing</b>								
28410	Computer and electronic office equipment manufacturing			251	\$0.18	\$0.29	\$0.23	\$0.08
	Calculator manufacturing	C242110	Computer and business machine mfg					
	Cash register manufacturing	C242120	Office machine mfg					
	Computer manufacturing							
	Computer monitor manufacturing							
	Computer peripheral manufacturing							
	Computer printer manufacturing							
	Joystick manufacturing							
	Keyboard manufacturing							
	Laptop manufacturing							
	Office machine (electronic) manufacturing							
	Photocopying machine manufacturing							
	Typewriter (electronic) manufacturing							
28420	Communications equipment manufacturing			251	\$0.18	\$0.29	\$0.23	\$0.08
	Cable television equipment manufacturing	C242210	Broadcast equipment mfg					
	Data transmission equipment (bridges, gateways, routers etc..) manufacturing	C242220	Radio transceiver mfg					
	Intercom equipment manufacturing	C242230	Telecommunication equipment mfg					
	Modem manufacturing	C242240	Telephone equipment mfg					
	Pager manufacturing	C242250	Television antennae mfg					
	Radio broadcast studio equipment manufacturing							
	Radio transceiver manufacturing							
	Radio transmitter manufacturing							
	Remote monitoring alarm system equipment manufacturing							
	Telecommunication equipment manufacturing							
	Telephone equipment manufacturing							
	Telephone switching equipment manufacturing							
	Telephone, cellular, manufacturing							
	Television antenna or parts manufacturing							
	Television studio equipment manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
28490	Electronic equipment manufacturing (not elsewhere classified)			231	\$0.30	\$0.45	\$0.38	\$0.08
	Amplifier, audio-frequency, manufacturing	C242910	Alarm system mfg					
	Blank computer disc manufacturing	C242920	Electronic equipment mfg nec					
	Blank video cassette manufacturing	C242930	Loudspeaker mfg					
	Circuit board, printed (bare or loaded), manufacturing	C242940	Printed circuit board mfg					
	Compact disc player manufacturing	C242950	Sound reproducing equipment mfg					
	Earphone manufacturing							
	Electronic circuit component manufacturing							
	Fire alarm apparatus manufacturing							
	Headphone manufacturing							
	Integrated circuit manufacturing							
	Loudspeaker manufacturing							
	Microphone manufacturing							
	Radio receiving set manufacturing							
	Record player manufacturing							
	Semi-conductor manufacturing							
	Sound recording equipment manufacturing							
	Sound reproducing equipment manufacturing							
	Tape recorder manufacturing							
	Television receiving set manufacturing							
	Transistor manufacturing							
<b>Electrical Equipment Manufacturing</b>								
28520	Electric cable and wire manufacturing			231	\$0.30	\$0.45	\$0.38	\$0.08
	Co-axial cable manufacturing	C243105	Optical fibre cable mfg					
	Fuse wire manufacturing	C243110	Telecommunication cable mfg					
	Non-ferrous cable, wire or strip manufacturing	C243120	Wire or cable mfg – electric					
	Optical fibre cable, insulated, manufacturing							
	Telecommunications cable manufacturing							
	Wire or cable, electric, manufacturing							
28540	Electric lighting equipment manufacturing			231	\$0.30	\$0.45	\$0.38	\$0.08
	Bulb or tube, electric light, manufacturing	C243210	Bulb or tube, electric light mfg					
	Element, electrical, manufacturing	C243220	Electric light fitting mfg					
	Fittings, electric light, manufacturing (except automotive)	C243230	Neon sign mfg					
	Flashlight bulb manufacturing	C243240	Sign mfg – electric					
	Lamp, infra-red or ultra-violet, manufacturing							
	Neon sign manufacturing							
	Sign, electric, manufacturing							
	Spotlight manufacturing (except automotive)							
28590	Electrical equipment manufacturing (not elsewhere classified)			231	\$0.30	\$0.45	\$0.38	\$0.08
	Battery manufacturing (including motor vehicles)	C243910	Battery mfg					
	Brush, carbon, manufacturing	C243920	Electric motor mfg nec					
	Distribution box or board, electricity, manufacturing	C243930	Electrical equipment or machinery mfg nec					
	Dry cell battery manufacturing	C243940	Furnace mfg – electric – except space heater					
	Dynamo manufacturing (not elsewhere classified)	C243960	Transformer mfg					
	Electric motor manufacturing (not elsewhere classified)	C243970	Welding equipment mfg – electrical					
	Electric motor rewinding							
	Electrical equipment or machinery manufacturing (not elsewhere classified)							

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Furnace, electric, manufacturing (except space heaters) Fuse or cutout manufacturing Generator manufacturing (except wind powered) Magnet manufacturing Soldering iron, electrical, manufacturing Transformer manufacturing Transmission equipment, electrical, manufacturing Welding equipment, electrical, manufacturing Wet cell battery manufacturing							
<b>Domestic Appliance Manufacturing</b>								
28511	Whiteware appliance manufacturing			231	\$0.30	\$0.45	\$0.38	\$0.08
	Barbecue, solid fuel or gas, manufacturing	C244110	Barbecue mfg					
	Clothes drier, domestic, manufacturing	C244120	Household appliance (whiteware) mfg					
	Dishwasher, domestic, manufacturing							
	Food waste disposal unit, domestic, manufacturing							
	Freezer, domestic, manufacturing							
	Microwave oven, domestic, manufacturing							
	Ovens, domestic, manufacturing							
	Rangehood, domestic, manufacturing							
	Refrigerator compressor, domestic, manufacturing							
	Refrigerator, domestic, manufacturing							
	Stove, domestic, manufacturing							
	Washing machine, domestic, manufacturing							
28510	Domestic appliance manufacturing (not elsewhere classified)			231	\$0.30	\$0.45	\$0.38	\$0.08
	Air conditioner compressor, domestic, manufacturing	C244910	Gas heating appliance – household – mfg					
	Air conditioner, domestic, manufacturing	C244920	Heater – household – mfg					
	Blanket, electric, manufacturing	C244930	Household appliance (excluding whiteware) mfg					
	Domestic appliance manufacturing (not elsewhere classified)	C244940	Solar water heating system, domestic, mfg					
	Electric toothbrush manufacturing	C244950	Water cooler mfg					
	Fan, domestic electric, manufacturing	C244960	Water heater mfg – industrial, commercial or household					
	Gas heating appliance, domestic, manufacturing	C244970	Water treatment equipment mfg – household					
	Hair drier, domestic electric, manufacturing							
	Heater, domestic, manufacturing							
	Hot water system, domestic, manufacturing							
	Hot water urn, domestic, manufacturing							
	Kerosene heater, domestic, manufacturing							
	Kettle or jug, electric, manufacturing							
	Oil heater, domestic, manufacturing							
	Sewing machine, domestic, manufacturing							
	Space heater, domestic, manufacturing							
	Toaster, domestic electric, manufacturing							
	Vacuum cleaner, domestic, manufacturing							
	Water treatment equipment, domestic, manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
Pump, Compressor, Heating and Ventilation Equipment Manufacturing								
28660	Pump and compressor manufacturing			241	\$0.57	\$0.81	\$0.72	\$0.08
	Air compressor manufacturing	C245110	Petrol bowser mfg					
	Gas compressor manufacturing (except refrigeration or air conditioning compressors)	C245120	Pump and compressor mfg					
	Hydraulic pump, fluid power, manufacturing							
	Petrol pump manufacturing							
	Pump manufacturing							
	Pumping equipment manufacturing							
28670	Fixed space heating, cooling, and ventilation equipment manufacturing			241	\$0.57	\$0.81	\$0.72	\$0.08
	Air conditioning compressor or parts, commercial or industrial, manufacturing	C245210	Commercial space heating and cooling equipment mfg					
	Air conditioning equipment, commercial or industrial, manufacturing (except motor vehicles)	C245220	Refrigeration equipment mfg – commercial or industrial					
	Beverage dispensing equipment (cooling) manufacturing	C245225	Solar water heating system, commercial or industrial, mfg					
	Cool room refrigeration plant manufacturing	C245230	Vending machine mfg – refrigerated					
	Refrigeration equipment, commercial or industrial, manufacturing							
	Solar water heating system, commercial or industrial, manufacturing							
	Space heating system, commercial or industrial, manufacturing							
	Vending machine, refrigerated, manufacturing							
	Water cooler, commercial or industrial, manufacturing							
	Water heater, commercial or industrial, manufacturing							
Specialised Machinery and Equipment Manufacturing								
28610	Agricultural machinery and equipment manufacturing			243	\$1.25	\$1.70	\$1.57	\$0.08
	Agricultural harvesting equipment manufacturing	C246110	Agricultural machinery or equipment mfg					
	Agricultural implement manufacturing (except garden tools)	C246120	Lawn mower mfg					
	Agricultural machinery or equipment manufacturing (not elsewhere classified)	C246130	Tractor mfg – agricultural – except crawler tractor					
	Agricultural planting equipment manufacturing	C246140	Windmill mfg					
	Irrigation equipment manufacturing							
	Lawn mower manufacturing							
	Mowing equipment manufacturing							
	Tractor attachment, agricultural, manufacturing							
	Tractor, agricultural, manufacturing (except crawler tractors)							
	Windmill, agricultural, manufacturing							
28620	Mining and construction machinery manufacturing			243	\$1.25	\$1.70	\$1.57	\$0.08
	Back hoe manufacturing	C246210	Construction equipment mfg					
	Concrete mixer manufacturing	C246220	Drilling machinery mfg nec					
	Crawler tractor manufacturing	C246230	Earthmoving machinery mfg					
	Crushing machinery manufacturing (not elsewhere classified)	C246240	Mining machinery mfg					
	Dozer, angle dozer, bulldozer manufacturing	C246250	Tractor mfg – for construction or earthmoving purposes					
	Drilling machinery manufacturing (not elsewhere classified)							
	Earthmoving machinery manufacturing							
	Front-end loader manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Grader, road, manufacturing Jack hammer manufacturing Mining machinery manufacturing Off-highway truck manufacturing Pneumatic drill manufacturing (for construction work) Roller, road, manufacturing Tractor, construction or earthmoving, manufacturing							
28640	Machine tool and parts manufacturing			241	\$0.57	\$0.81	\$0.72	\$0.08
	Die, metalworking, manufacturing (hand or machine tool)	C246310	Drilling machinery mfg – woodworking or metalworking					
	Drill, portable electric, manufacturing	C246320	Forging machinery mfg					
	Drilling machinery, woodworking or metalworking, manufacturing	C246330	Hand tool nec mfg – pneumatic or power operated					
	Explosive powered tool manufacturing (except for construction work)	C246340	Machine tool and part mfg					
	Forging machinery manufacturing	C246350	Pneumatic tool mfg nec					
	Foundry machinery manufacturing (except furnaces)	C246360	Welding or cutting equipment mfg – gas					
	Hand tool, pneumatic or power operated, manufacturing	C246370	Woodworking machinery mfg nec					
	Lathe, woodworking or metal working, manufacturing							
	Machine tool attachment or parts manufacturing (not elsewhere classified)							
	Metal moulding machinery manufacturing							
	Metalworking machinery manufacturing (not elsewhere classified)							
	Milling machine, metalworking, manufacturing							
	Mould making machinery manufacturing							
	Pneumatic tool manufacturing (not elsewhere classified)							
	Power tool, pneumatic or power operated, manufacturing (not elsewhere classified)							
	Press, woodworking or metal working, manufacturing							
	Saw, power operated, manufacturing							
	Tyre matrix manufacturing							
	Welding or cutting equipment, gas, manufacturing							
	Woodworking machinery manufacturing (not elsewhere classified)							
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)			241	\$0.57	\$0.81	\$0.72	\$0.08
	Amusement machine manufacturing	C246910	Bakery machinery mfg					
	Bakery machinery manufacturing	C246920	Bottling machine mfg					
	Bottling machine, food or drink, manufacturing	C246930	Distilling and beverage equipment mfg					
	Can making or sealing machinery manufacturing (food or drink processing)	C246940	Flour milling machinery mfg					
	Canning machinery, food or drink, manufacturing	C246950	Food packing machinery mfg					
	Carnival or fairground equipment, mechanical, manufacturing	C246960	Food processing machinery mfg					
	Cement making machinery manufacturing	C246970	Industry-specific machinery and equipment mfg nec					
	Chemical processing machinery manufacturing							
	Crushing machinery manufacturing (food processing)							
	Distilling equipment, beverage, manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Dry-cleaning machinery manufacturing Filter manufacturing (food processing machinery) Flour milling machinery manufacturing Food packing machinery manufacturing Food processing machinery, commercial, manufacturing Ironing or pressing machinery, industrial, manufacturing Juice extractor, fruit or vegetable, commercial, manufacturing Knitting machine, industrial, manufacturing Laundry machinery, industrial, manufacturing Moulding machine manufacturing (not elsewhere classified) Paper making machinery or equipment manufacturing Printing machinery or equipment manufacturing Sewing machine, industrial, manufacturing Slicing machinery, food, manufacturing Specialised machinery and equipment manufacturing (not elsewhere classified) Textile working machinery manufacturing Toaster, commercial electric, manufacturing Tyre retreading or repairing machinery manufacturing Vacuum cleaner, commercial, manufacturing							
<b>Other Machinery and Equipment Manufacturing</b>								
28650	Lifting and material-handling equipment manufacturing			241	\$0.57	\$0.81	\$0.72	\$0.08
	Capstan manufacturing (except for lathes)	C249110	Elevators or elevator part mfg					
	Conveyor or conveying system manufacturing	C249120	Forklift truck mfg					
	Crane manufacturing	C249130	Lift mfg, installation and repair					
	Derrick manufacturing	C249140	Lifting and material handling equipment mfg					
	Elevator manufacturing							
	Escalator or escalator parts manufacturing							
	Forklift truck manufacturing							
	Hoist or hoisting equipment manufacturing (except clothes hoists)							
	Hydraulic lifting equipment and parts manufacturing							
	Jacking equipment manufacturing							
	Pneumatic conveyor system manufacturing							
	Robotic material handling equipment manufacturing							
	Staking machinery manufacturing							
	Tractor manufacturing (not elsewhere classified)							
	Winch manufacturing							
28690	Machinery and equipment manufacturing (not elsewhere classified)			243	\$1.25	\$1.70	\$1.57	\$0.08
	Bearing manufacturing	C243950	Furnace mfg – industrial – except electric furnace or space heaters					
	Diesel engine manufacturing (not elsewhere classified)	C249920	Industrial machinery and equipment mfg nec					
	Engine, internal combustion, manufacturing (not elsewhere classified)	C249930	Vending machine mfg – except refrigerated					
	Fan, industrial, manufacturing	C249940	Water treatment equipment mfg – except household					



ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Filter, internal combustion engine, manufacturing Furnace, industrial, manufacturing (except electric furnaces or space heaters) Gas burner, industrial, manufacturing Generator, gas, manufacturing Hydraulic cylinder manufacturing Machinery or equipment manufacturing (not elsewhere classified) Marine engine manufacturing (except diesel inboard engines 37kW brake power and over) Marine jet unit manufacturing Oil burner, industrial, manufacturing Outboard motor manufacturing Oven, industrial, manufacturing (except electric) Press, mechanical, manual or hydraulic, manufacturing (not elsewhere classified) Pressure gauge manufacturing Sporting machinery manufacturing (not elsewhere classified) Vending machine manufacturing (except refrigerated) Water treatment equipment, commercial, manufacturing Weighing machinery manufacturing (except electronic) Wire working machinery manufacturing	C249950	Weighing machinery mfg					
<b>Furniture Manufacturing</b>								
29210	Wooden furniture and upholstered seat manufacturing			253	\$0.63	\$0.88	\$0.79	\$0.08
	Bedroom suite, wooden, manufacturing	C251110	Antique wooden furniture mfg					
	Chair manufacturing (except dental chairs fitted with mechanical devices)	C251120	Bed mfg nec					
	Dining room furniture, wooden, manufacturing	C251130	Cabinet making, joinery – furniture					
	Disassembled furniture, wooden, manufacturing	C251140	Carpentry, joinery – furniture					
	Disassembled kitchen furniture, wooden, manufacturing	C251150	Kitchen furniture mfg – wooden					
	Furniture part, wooden, manufacturing	C251155	Stage scenery, props and furniture mfg – wooden					
	Furniture reupholstering	C251160	Upholstered furniture mfg					
	Lounge suite manufacturing	C251170	Wooden furniture mfg					
	Office furniture, wooden, manufacturing							
	Outdoor furniture, wooden, manufacturing							
	Seat, upholstered, manufacturing							
	Stage scenery, props and furniture mfg – wooden							
	Table, wooden, manufacturing							
	Upholstered furniture manufacturing							
29220	Metal furniture manufacturing			241	\$0.57	\$0.81	\$0.72	\$0.08
	Cabinet, metal, manufacturing	C251210	Furniture mfg – sheet metal					
	Cabinet, radio, radiogram or television, manufacturing (metal framed)	C251215	Metal furniture mfg nec					
	Disassembled furniture, metal, manufacturing	C251220	Office furniture mfg – sheet metal					
	Filing cabinet, metal, manufacturing	C251225	Stage scenery, props and furniture mfg – sheet metal					
	Furniture fittings, metal, manufacturing							
	Furniture part, metal, manufacturing							
	Furniture, metal, manufacturing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Metal furniture manufacturing (not elsewhere classified) Screen partition, metal, manufacturing Shelving, metal, manufacturing Stage scenery, props and furniture manufacturing – sheet metal							
29230	Mattress manufacturing			253	\$0.63	\$0.88	\$0.79	\$0.08
	Bed base, upholstered, manufacturing Inner spring mattress manufacturing Mattress support manufacturing Mattress, plastic, rubber, latex or sponge, manufacturing Mattress, upholstered, manufacturing Water mattress manufacturing	C251310 C251320	Bed base mfg – upholstered Mattress mfg – except rubber					
29290	Furniture manufacturing (not elsewhere classified)			253	\$0.63	\$0.88	\$0.79	\$0.08
	Bamboo furniture manufacturing Cane furniture manufacturing Fibreglass furniture manufacturing Furniture manufacturing (not elsewhere classified) Furniture part manufacturing (not elsewhere classified) Rattan furniture manufacturing Stage scenery, props and furniture, manufacturing (not elsewhere classified)	C251920 C251930 E324250 C251940	Furniture mfg nec Furniture part mfg – except sheet metal Shop fitting mfg or installation Stage scenery, props and furniture mfg nec					
<b>Other Manufacturing</b>								
29410	Jewellery and silverware manufacturing			251	\$0.18	\$0.29	\$0.23	\$0.08
	Badge manufacturing (not elsewhere classified) Coin minting Costume jewellery manufacturing Custom-made jewellery manufacturing Diamond cutting Gem cutting Goldsmithing Lapidary work Medal manufacturing Silverware manufacturing Trophy manufacturing	C259110 C259120 C259130 C259140 C259150 C259160 C259170	Badge mfg – metal Gem cutting Gold smithing Jewellery mfg Lapidary work Medal mfg Silverware mfg					
29420	Toy, sporting, and recreational product manufacturing			253	\$0.63	\$0.88	\$0.79	\$0.08
	Archery equipment manufacturing Billiard, snooker or pool table and equipment manufacturing Cricket set manufacturing Fishing tackle manufacturing Hang glider manufacturing Lawn bowls equipment manufacturing Playground equipment manufacturing Sailboard manufacturing Skateboard manufacturing Sports equipment manufacturing (not elsewhere classified) Surfboard manufacturing Toy manufacturing (except fur or leather) Tricycle manufacturing Weight training equipment manufacturing	C259210 C259220 C259225 C259230 C259240 C259250 C259260 C259270 C259280	Billiard table mfg Hang glider mfg Recreational product mfg nec Sailboard mfg Skateboard mfg Skin diving equipment mfg Sports goods mfg nec Surfboard mfg Toy mfg					

mfg = manufacturing

nec = not elsewhere classified

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
29490	Manufacturing (not elsewhere classified)			253	\$0.63	\$0.88	\$0.79	\$0.08
	Ball point pen manufacturing	C259905	Broom and brush mfg					
	Broom manufacturing	C259907	Manufacturing nec					
	Brush manufacturing	C259910	Musical instrument mfg					
	Floor mop manufacturing	C259920	Pen mfg					
	Hair brush manufacturing	C259925	Pencil mfg					
	Manufacturing (not elsewhere classified)	C259935	Stamp pad mfg					
	Musical instrument manufacturing	C259940	Taxidermist					
	Paint brush manufacturing	C259945	Toilet building mfg – portable					
	Pen manufacturing	C259950	Umbrella mfg					
	Pencil manufacturing	C259955	Wig mfg					
	Sign manufacturing (except electrical)							
	Stamp pad manufacturing							
	Stapler manufacturing							
	Tooth brush manufacturing (except electrical)							
	Umbrella manufacturing							
	Vacuum flask manufacturing							
	Wig manufacturing							
	Zipper manufacturing							
<b>Electricity, Gas, Water and Waste Services</b>								
<b>Electricity Generation</b>								
36110	Fossil fuel electricity generation			261	\$0.18	\$0.29	\$0.23	\$0.08
	Electricity generation using coal or coal derived products	D261110	Fossil fuel electricity generation					
	Electricity generation using mineral gas including coal gas							
	Electricity generation using mineral oil or mineral oil derived products							
	Electricity generation using other mineral fuels							
36120	Hydroelectricity generation			261	\$0.18	\$0.29	\$0.23	\$0.08
	Hydro-electricity generation	D261210	Hydro-electricity generation					
36130	Electricity generation (not elsewhere classified)			261	\$0.18	\$0.29	\$0.23	\$0.08
	Biomass electricity generation (not elsewhere classified)	D261910	Electricity generation nec					
	Electricity generation (not elsewhere classified)							
	Geothermal electricity generation							
	Solar electricity generation							
	Tidal electricity generation							
	Wind electricity generation							
<b>Electricity Transmission and Distribution</b>								
36101	Electricity line-system operation			271	\$0.84	\$1.16	\$1.06	\$0.08
	Electricity sub-station operation	D262010	Electricity transmission (national grid)					
	Electricity transmission	D263010	Electricity line system operation					
	Electricity distribution							
36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)			261	\$0.18	\$0.29	\$0.23	\$0.08
	Operation of electricity line system – all construction and maintenance sub-contracted	D263020	Electricity line system operation (excluding maintenance and construction)					
		D281130	Water, sewerage or gas utility operation (excluding plant operation, maintenance and construction)					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
On Selling Electricity and Electricity Market Operation								
36102	On-selling electricity and electricity market operation			261	\$0.18	\$0.29	\$0.23	\$0.08
	Electricity market operation	D264010	Electricity energy sales operation					
	Electricity retailing	D264020	Electricity market operation					
	Electricity wholesaling							
Gas Supply								
36200	Gas supply			271	\$0.84	\$1.16	\$1.06	\$0.08
	Coal gas distribution through mains system	D270010	Fuel gas distribution – through mains system					
	Fuel gas distribution through mains system	D270020	Gas, natural, distribution – through mains system					
	Liquefied petroleum gas distribution through mains system							
	Liquefied petroleum gas reforming for distribution through mains system							
	Natural gas distribution through mains system							
Water Supply, Sewerage and Drainage Services								
37010	Water supply			271	\$0.84	\$1.16	\$1.06	\$0.08
	Dam operation (water supply)	D281110	Pumping station operation – water supply					
	Desalination plant operation	D281120	Water supply system operation					
	Mineral water supply from the ground							
	Water distribution by pipelines							
	Water filtration plant operation							
	Water reservoir operation							
	Water supply for irrigation							
	Water supply pumping station operation							
	Water supply system operation							
37020	Sewerage and drainage services			271	\$0.84	\$1.16	\$1.06	\$0.08
	Sewage pumping station operation	D281210	Drainage system operation (town or stormwater)					
	Sewage treatment plant operation	D281220	Pumping station operation – sewerage					
	Sewerage system operation	D281230	Sewerage system operation					
	Stormwater drainage system operation							
	Town drainage system operation							
Waste Collection Services								
96350	Solid waste collection services			291	\$1.84	\$2.49	\$2.32	\$0.08
	Bin hiring and waste collection service	D291105	Bin hiring and waste collection service nec					
	Garbage collection service	D291110	Garbage collection service					
	Hazardous waste, solid, collection service	D291120	Industrial waste collection and disposal service					
	Industrial waste, solid, collection service	D291130	Rubbish and waste removal					
	Metal barrel/skip hiring and waste collection service	D291135	Solid waste collection service					
	Night soil collection service	D291140	Toilet, portable, hiring					
	Portable toilet hiring and waste collection service							
	Rubbish collection service							
	Solid waste collection service							
	Solid waste haulage service (local)							
	Waste, solid, collection service							
96380	Waste collection services (not elsewhere classified)			291	\$1.84	\$2.49	\$2.32	\$0.08
	Hazardous waste (except solid) collection service	D291903	Hazardous waste (except solid) collection service					
	Industrial waste (except solid) collection service	D291907	Industrial waste (except solid) collection service					
	Liquid waste collection service	D291910	Septic tank service					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Liquid waste haulage service (local)	D291920	Used oil collection service					
	Oil collection service	D291930	Waste collection service nec					
	Septic tank waste collection service (except repairs and maintenance)							
	Waste collection service (not elsewhere classified)							
<b>Waste Treatment, Disposal and Remediation Services</b>								
96340	Waste treatment and disposal services			291	\$1.84	\$2.49	\$2.32	\$0.08
	Garbage disposal service	D292110	Garbage disposal service					
	Operating landfills	D292120	Rubbish dump or tip operation					
	Operating other waste treatment facilities	D292130	Sanitary disposal service					
	Rubbish dump or tip operation	D292140	Waste disposal service					
	Sanitary disposal service							
96370	Waste remediation and materials recovery services			291	\$1.84	\$2.49	\$2.32	\$0.08
	Asbestos removal service	D292115	Hazardous waste treatment or disposal service					
	Hazardous material removal	D292210	Asbestos removal service					
	Hazardous waste treatment or disposal service	D292213	E-waste collection and material recovery					
	Lead paint abatement service	D292215	Hazardous material removal					
	Materials recovery station operation	D292217	Materials recovery station operation nec					
	Materials separating and sorting operation	D292240	Toxic material abatement					
	Mine reclamation activities	D292250	Waste remediation					
	Remediation service, environmental							
	Toxic material abatement							
	Waste remediation							
<b>Construction</b>								
<b>Residential Building Construction</b>								
41110	House construction			303	\$1.84	\$2.49	\$2.32	\$0.08
	Garage construction	E301110	Assembly, erection or installation of prefabricated domestic sheds, garages or carports					
	Garage, shed or carport, prefabricated, assembly, erection or installation (on site)	E301120	Building, house construction					
	House construction, alteration or renovation	E301130	House construction, alteration, renovation or general repair					
	House, prefabricated, assembly, erection or installation (on site)	E301140	House prefabricated – assembly, erection or installation					
41120	Residential building construction (not elsewhere classified)			301	\$1.71	\$2.31	\$2.15	\$0.08
	Apartment construction	E301910	Building, residential – flats, home units, apartments, etc					
	Duplex house construction	E301920	Repair (general) or renovation of residential buildings nec					
	Flat construction							
	High-rise flat construction							
	Renovation or alteration of residential building (not elsewhere classified)							
	Semi-detached house construction							
<b>Non-Residential Building Construction</b>								
41130	Non-residential building construction			301	\$1.71	\$2.31	\$2.15	\$0.08
	Commercial building construction	E302010	Building, non-residential construction – commercial buildings, hotels, etc					
	Industrial building construction	E302020	Repair (general) or renovation of non-residential buildings nec					
	Office building construction							
	Prefabricated non-residential building assembly, erection or installation on-site (except sheds, garages or carports)							

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Prefabricated temperature controlled structures installation Renovation or alteration of non-residential buildings							
<b>Heavy and Civil Engineering, Utilities and Communication Network Construction</b>								
41210	Road and bridge construction			311	\$1.31	\$1.78	\$1.65	\$0.08
	Aerodrome runway construction	E310110	Aerodrome runway construction					
	Asphalt surfacing	E310120	Asphalt surfacing					
	Bridge construction (including construction from prefabricated components)	E310130	Bridge construction or repair					
	Elevated highway construction	E310140	Civil engineering – road or bridge construction					
	Overpass construction	E310150	Parking lot construction – except buildings					
	Parking lot construction (except buildings)	E310160	Paving material – hot mix bitumen					
	Repair or maintenance of roads or bridges	E310170	Road construction, repair or sealing					
	Road construction or sealing							
41220	Heavy and civil engineering construction (not elsewhere classified)			313	\$1.49	\$2.02	\$1.88	\$0.08
	Breakwater construction	E310907	Canal construction					
	Canal construction	E310910	Civil engineering – non building construction nec					
	Dam construction	E310913	Dam construction					
	Dredging (harbours or rivers)	E310917	Dredging – harbours or rivers					
	Electrical machinery, heavy, installation (on-site assembly)	E310920	Electrical machinery, heavy, installation – on- site assembly					
	Electricity power plant construction (except buildings)	E310923	Furnace construction – for industrial plants from prefabricated components					
	Flood control system construction	E310927	Golf course construction					
	Furnace construction (for industrial plants from prefabricated components)	E310930	Harbour work construction – except buildings					
	Golf course construction	E310933	Heavy machinery installation					
	Harbour work construction (except buildings)	E310937	Irrigation system construction					
	Irrigation system construction	E310940	Jetty construction					
	Jetty construction	E310943	Mine site construction nec					
	Lake construction	E310947	Non-building construction nec					
	Mine site construction (not elsewhere classified)	E310957	Sports field construction					
	Oil refinery construction (except buildings)	E310960	Swimming pool construction – concrete or fibre glass – below ground					
	Pipeline construction (non-utility)	E310967	Tunnel construction					
	Pile driving	E310973	Water tank construction – except structural steel					
	Railway permanent way construction							
	River work construction							
	Sewerage treatment plant construction							
	Sports field construction							
	Swimming pool, below ground concrete or fibreglass, construction							
	Tunnel construction							
	Water tank construction (except for structural steel)							
41221	Utility and communications network construction and maintenance services			271	\$0.84	\$1.16	\$1.06	\$0.08
	Cable laying (except communication cables within buildings)	E310970	Utility network construction and maintenance services					
	Communications network construction and maintenance services	E310980	Communications network construction and maintenance services					
	Distribution line, electricity or communication, construction and maintenance	E310903	Cable laying					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Repair and maintenance to utility networks	E310904	Distribution line, electricity or communication, construction and maintenance					
	Sewerage or stormwater drainage network construction and maintenance	E310953	Sewerage or stormwater drainage network construction or maintenance					
	Transmission tower construction and maintenance	E310963	Transmission tower construction and maintenance					
	Utility pipeline construction and maintenance – except special trade repair service	E329982	Utility network drilling service					
	Utility network drilling service	E310950	Utility pipeline construction and maintenance – except special trade repair service					
	Water supply pipeline construction and maintenance	E310908	Water reticulation construction and maintenance					
	Water reticulation construction and maintenance							
<b>Land Development and Site Preparation Services</b>								
41222	Land development and subdivision			315	\$1.53	\$2.08	\$1.93	\$0.08
	Land subdivision or development	E321110	Land development or subdivision (excluding buildings construction)					
42100	Site preparation services			315	\$1.53	\$2.08	\$1.93	\$0.08
	Blasting services (except sandblasting or blasting of building exteriors)	E321210	Blasting services – site preparation					
	Bulldozing of construction sites	E321220	Demolition of buildings or other structures					
	Demolition of buildings or other structures	E321225	Earthmoving plant and equipment hiring with operator					
	Earthmoving	E321230	Earthmoving services					
	Earthmoving plant and equipment hiring with operator	E321240	Excavating services					
	Excavation	E321250	Explosive laying					
	Explosives laying	E321260	Land clearing – except rural					
	Ground de-watering	E321270	Site preparation					
	Land clearing (except bush or rural)	E321280	Trench digging					
	Levelling (construction sites)							
	Removal of overburden							
	Trench digging							
<b>Building Structure Services</b>								
42210	Concreting services			326	\$2.03	\$2.74	\$2.56	\$0.08
	Concrete cutting	E322110	Concrete cutting					
	Concrete footpath construction	E322120	Concrete pumping					
	Concrete foundation construction	E322130	Concreting services					
	Concrete kerb and guttering construction	E322140	Footpath construction – concrete					
	Concrete pumping	E322150	Foundation construction – concrete					
	Concrete work on construction projects	E322160	Kerb and guttering construction – concrete					
	Repair of kerbs, gutters or other concrete structural products							
42220	Bricklaying services			328	\$2.23	\$3.00	\$2.81	\$0.08
	Bricklaying	E322210	Bricklaying services					
	Concrete block laying	E322215	Concrete block laying					
	Repair of brickwork	E322220	Stonework on construction projects					
	Stonework on construction projects							
42230	Roofing services			328	\$2.23	\$3.00	\$2.81	\$0.08
	Metal roof fixing	E322310	Metal roof fixing					
	Roof painting, spraying or coating	E322315	Roof painting, spraying or coating					
	Roof tiling	E322320	Roof tiling					
		E322330	Roofing material installation – except insulation materials					

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
42240	Structural steel erection services			328	\$2.23	\$3.00	\$2.81	\$0.08
	Metal silo erection	E322405	Steel fixing services					
	Metal storage tank erection	E322410	Storage tank erection – metal					
	Reinforcing steel erection	E322420	Structural steel erection					
	Structural steel erection	E322430	Welding work on construction projects					
	Truss or joist, steel, erection							
	Welding work on construction projects							
<b>Building Installation Services</b>								
42310	Plumbing services			323	\$1.43	\$1.94	\$1.80	\$0.08
	Drainlaying construction or repairing (except sewerage or stormwater drainage networks)	E323110	Drainlaying (construction) including cleaning or repairing – except sewerage or stormwater drainage networks					
	Gas plumbing	E323120	Gas plumbing					
	Guttering, roof, installation or repair	E323130	Guttering installation or repair – roof					
	Hot water system installation	E323140	Hot water system installation					
	Plumbing (except marine)	E323150	Plumbing – except marine					
	Repair of installed plumbing	E323160	Septic tank installation					
	Septic tank installation (including repair)	E323170	Solar hot water system installation					
	Solar hot water system installation							
42320	Electrical services (including telecommunication services within buildings)			321	\$0.84	\$1.16	\$1.06	\$0.08
	Electric light installation	E323210	Computer cable installation (within buildings)					
	Electric wiring installation	E323220	Electrical services					
	Electrical installation work (e.g. switchboards, circuit breakers, etc..)	E323222	Electrical repairs and maintenance to garage or automatic doors					
	Electrical traffic signal installation or maintenance	E323223	Electrical traffic signal installation or maintenance					
	Installation of television antennae or cable	E323225	Electrician					
	Installation of television satellite dish	E323230	Pay TV installation – antennae, decoder					
	Repair or maintenance of electrical wiring (except of electricity transmission or distribution lines)	E323240	Telecommunication line construction and maintenance (within buildings)					
	Telecommunication cable or wire installation (except transmission lines)	E323250	Television antennae installing					
42330	Air conditioning and heating services			322	\$0.93	\$1.28	\$1.17	\$0.08
	Air conditioning duct work installation	E323310	Air conditioning equipment installation – except motor vehicles					
	Air conditioning equipment installation (except motor vehicle air conditioning equipment)	E323315	Freezer room construction					
	Cool room refrigerator installation	E323320	Heating equipment installation – except industrial furnaces					
	Freezer room construction	E323330	Refrigeration equipment installation					
	Heating equipment installation (except industrial furnaces)	E323340	Ventilation equipment installation nec					
	Oil heater installation							
	Refrigeration equipment installation							
	Ventilation equipment installation (not elsewhere classified)							
42341	Fire and security alarm installation services			322	\$0.93	\$1.28	\$1.17	\$0.08
	Closed circuit video surveillance system installation	E323410	Alarm system installation					
	Fire alarm system installation	E323420	Fire sprinkler installation					
	Fire sprinkler installation	E323430	Security system installation					
	Repair of installed fire or burglar security alarm systems	E323440	Video surveillance system installation					
	Security system installation							
	Smoke detector installation							



ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
42342	Building installation services (not elsewhere classified)			326	\$2.03	\$2.74	\$2.56	\$0.08
	Awning, blind or shutter installation	E323910	Awning installation or repair					
	Curtain installation	E323920	Blind installation or repair					
	Door installation – except on-site joinery	E323925	Building installation services nec					
	Elevator, escalator or lift installation	E323930	Curtain installing					
	Flywire screen installation	E323932	Door installation – except on-site joinery					
	Fireplace construction, installation and restoration	E323935	Elevator, escalator or lift installation					
	Insulation material installation	E323940	Flywire installation – screens, shutters or blinds					
	Security door installation	E323950	Insulation material installation					
	Roller doors, shutter or grilles installation	E323955	Roller doors, shutters or grilles installation					
	Window tinting or coating service	E323960	Window tinting service – buildings					
<b>Building Completion Services</b>								
42410	Plastering and ceiling services			326	\$2.03	\$2.74	\$2.56	\$0.08
	Cement rendering of buildings	E324110	Ceiling services					
	Decorative plaster fixing	E324120	Plasterboard fixing or finishing					
	Fibrous plaster fixing or finishing	E324130	Plastering					
	Plaster work on construction projects							
	Plasterboard fixing or finishing							
42420	Carpentry services			326	\$2.03	\$2.74	\$2.56	\$0.08
	Carpentry work on construction projects	E324210	Cabinet making, joinery – on-site fabrication of built-in furniture or other joinery					
	Joinery work on construction projects (on-site fabrication only)	E324220	Carpentry, joinery – on construction projects					
	Roof truss, wooden, fixing	E324230	Flooring fixing – wooden					
	Wooden flooring installation	E324240	Joinery work on construction projects					
	Wooden formwork erection							
	Wooden kitchen cabinet installation							
	Wooden roof truss installation							
42430	Tiling and carpeting services			326	\$2.03	\$2.74	\$2.56	\$0.08
	Carpet or carpet tile laying	E324310	Carpet laying					
	Floor covering laying (not elsewhere classified)	E324320	Floor covering laying nec					
	Floor sanding	E324330	Floor sanding					
	Floor tiling (using ceramic, concrete or cut stone tiles)	E324340	Tiling services – floor and wall					
	Linoleum or linotile fixing							
	Mosaic work on construction projects							
	Slate flooring installation							
	Terrazzo laying							
	Wall tiling (using ceramic, concrete or cut stone tiles)							
42440	Painting and decorating services			324	\$1.80	\$2.43	\$2.27	\$0.08
	House painting	E324410	House painting					
	Interior painting and decorating	E324415	Interior painting and decorating					
	Painting of buildings or other structures	E324420	Painting of buildings or other structures					
	Spray painting of buildings or other structures	E324430	Paper hanging					
	Wallpapering	E324440	Spray painting of buildings or other structures					
		E324450	Wall papering					
42450	Glazing services			326	\$2.03	\$2.74	\$2.56	\$0.08
	Glazing	E324510	Glazing services					
	Window frame installation	E324520	Window frame installation					
	Window installation	E324530	Window installation					

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Window insulation fixing	E324540	Window insulation fixing					
42592	Building completion services – all trades subcontracted			323	\$1.43	\$1.94	\$1.80	\$0.08
	Building completion services where trades work is subcontracted	E329920	Building completion services – all trades subcontracted					
Other Construction Services								
42510	Landscape construction services			326	\$2.03	\$2.74	\$2.56	\$0.08
	Brick paving	E329110	Fence construction – except agricultural					
	Fence construction	E329120	Garden drainage systems installation					
	Landscape construction	E329130	Garden sprinkler system installation – except irrigation systems					
	Lawn construction	E329140	Landscape construction					
	Pond construction	E329150	Landscaping and property maintenance service					
	Retaining wall construction	E329160	Lawn construction					
	Rockery work	E329170	Rockery work					
	Streetscape planting							
42101	Hire of construction machinery and cranes with operator			326	\$2.03	\$2.74	\$2.56	\$0.08
	Construction machinery hiring with operator (except earthmoving equipment)	E329205	Construction machinery (excluding earthmoving equipment) hiring with operator					
	Crane hiring with operator	E329210	Crane hiring or leasing – with operator					
		E329220	Heavy plant hiring – with operators					
42590	Construction services (not elsewhere classified)			326	\$2.03	\$2.74	\$2.56	\$0.08
	Billboard construction or erection	E329910	Abrasive blasting					
	Drilling contractor on construction site (not elsewhere classified)	E329930	Construction services nec					
	Film or stage rigging	E329931	Drilling contractor – construction nec					
	Labourer contracted to work on construction site (not elsewhere classified)	E329935	Film or stage rigging					
	House reblocking or underpinning	E329936	Labouring on construction or building site nec					
	Lane or road marking service	E329937	Lane or road marking service – roadways, carparks, asphalt surfaces, etc					
	Metal wall cladding fixing to buildings	E329938	Non-electric traffic signal or control installation					
	Non-electrical traffic signal installation	E329940	Petrol bowser installation					
	Petrol bowser installation	E329950	Road marking operation					
	Sand blasting or steam cleaning of building exteriors	E329960	Sand or other abrasive blasting of building exteriors					
	Scaffolding construction	E329970	Scaffolding construction					
	Waterproofing of building	E329980	Steam-cleaning of building exteriors					
	Water bore drilling and construction	E329985	Water bore drilling and construction					
		E329990	Waterproofing of buildings					
Wholesale Trade								
Agricultural Product Wholesaling								
45111	Wool wholesaling			371	\$0.25	\$0.38	\$0.31	\$0.08
	Wool wholesaling	F331110	Wool wholesaling					
45120	Cereal grain wholesaling			333	\$0.61	\$0.86	\$0.77	\$0.08
	Cereal grain wholesaling	F331210	Cereal grain wholesaling					
	Rice wholesaling							
	Wheat wholesaling							
45190	Agricultural product wholesaling (not elsewhere classified)			320	\$0.41	\$0.60	\$0.52	\$0.08
	Farm produce wholesaling (not elsewhere classified)	F331905	Farm produce or supplies wholesaling					
	Feed wholesaling	F331910	Feed wholesaling					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Flower, cut, wholesaling	F331915	Flower wholesaling					
	Hide wholesaling	F331920	Hide wholesaling					
	Leather wholesaling	F331925	Leather wholesaling					
	Livestock wholesaling	F331930	Livestock wholesaling					
	Meat meal wholesaling	F331935	Nursery stock – wholesale					
	Nursery stock, horticultural, wholesaling	F331940	Orchard supplies wholesaling nec					
	Seed, farm or garden, wholesaling	F331945	Seed wholesaling – farm or garden					
	Sugar, raw, wholesaling	F331950	Skin wholesaling					
	Tallow wholesaling	F331955	Tobacco leaf wholesaling					
	Tobacco leaf wholesaling	F331960	Tree or shrub, potted – wholesaling					
	Tree or shrub, potted, wholesaling							
	Vegetable oil meal wholesaling							
<b>Mineral, Metal and Chemical Wholesaling</b>								
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)			371	\$0.25	\$0.38	\$0.31	\$0.08
	Bitumen wholesaling	F332110	Liquefied petroleum gas – dealing					
	Crude oil wholesaling	F332120	Oil or grease wholesaling – industrial or lubricating					
	Crude petroleum wholesaling	F332130	Petroleum product wholesaling (including product ownership to retail point-of-sale)					
	Diesel oil wholesaling							
	Distillate wholesaling							
	Fuel oil wholesaling							
	Heating oil dealing (wholesaling)							
	Kerosene wholesaling							
	Liquefied petroleum gas (LPG) wholesaling (in bulk or in containers)							
	Oil or grease, industrial or lubricating, wholesaling							
	Paraffin wholesaling							
	Petroleum product wholesaling							
45220	Metal and mineral wholesaling			222	\$1.24	\$1.69	\$1.56	\$0.08
	Aluminium or aluminium alloy wholesaling	F332220	Coal wholesaling					
	Bearing metal wholesaling	F332230	Metal wholesaling					
	Briquette wholesaling	F332240	Mineral wholesaling nec					
	Charcoal wholesaling	F332250	Precious metal scrap dealing					
	Coal wholesaling	F332260	Scrap metal merchandising					
	Coke wholesaling	F332270	Steel bar, plate, rod, sheet or strip wholesaling					
	Copper or copper alloy wholesaling	F332275	Steel wholesaling					
	Metal scrap wholesaling							
	Metallic ore wholesaling							
	Mineral earths wholesaling							
	Mineral wholesaling (not elsewhere classified)							
	Precious metal scrap dealing (wholesaling)							
	Steel bar, plate, rod, sheet or strip wholesaling							
	Steel wholesaling							
	Zinc wholesaling							
45230	Industrial and agricultural chemical product wholesaling			371	\$0.25	\$0.38	\$0.31	\$0.08
	Acid wholesaling	F332305	Adhesive wholesaling					
	Adhesive wholesaling	F332310	Agricultural chemical wholesaling					
	Agricultural chemical wholesaling	F332315	Chemical wholesaling nec					
	Alcohol, industrial, wholesaling	F332320	Cleaning product – chemical based wholesaling					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Bleaching compound wholesaling	F332325	Detergent wholesaling					
	Chemical colour wholesaling	F332330	Dyes wholesaling					
	Chemical wholesaling (not elsewhere classified)	F332335	Fertiliser wholesaling					
	Cleanser, abrasive, wholesaling	F332340	Gas – industrial – wholesaling – except liquefied petroleum gas					
	Detergent, industrial, wholesaling	F332345	Liquefied gas wholesaling – except liquefied petroleum gas (LPG)					
	Dry-cleaning preparation wholesaling	F332350	Marine oil wholesaling					
	Dyestuff wholesaling	F332355	Pesticide wholesaling					
	Explosive wholesaling (except ammunition)	F332360	Plastic block, rod, plate or other unfinished form wholesaling					
	Fertiliser wholesaling	F332365	Plastic film sheeting wholesaling					
	Gas, industrial, wholesaling (except liquefied petroleum gas)							
	Gelatine wholesaling							
	Herbicide wholesaling							
	Industrial oil or fat wholesaling							
	Insecticide wholesaling							
	Liquefied gas wholesaling (except liquefied petroleum gas)							
	Marine oil wholesaling							
	Match wholesaling							
	Methylated spirit wholesaling							
	Oil treating compound wholesaling							
	Pesticide wholesaling							
	Photographic chemical wholesaling							
	Pigment wholesaling							
	Plastic block, rod, plate or other unfinished form wholesaling							
	Plastic film sheeting wholesaling							
	Plasticiser wholesaling							
	Polish wholesaling							
	Sheep dip wholesaling							
	Sheep lick wholesaling							
	Soap, industrial, wholesaling							
	Synthetic rubber wholesaling							
	Tanning requisite wholesaling							
	Water proofing compound wholesaling							
	Weedkiller wholesaling							
<b>Timber and Hardware Goods Wholesaling</b>								
45310	Timber wholesaling			141	\$1.52	\$2.06	\$1.91	\$0.08
	Plywood wholesaling	F333110	Timber wholesaling					
	Timber dealing, wholesaling, (except firewood)	F333120	Veneer wood – dealing					
	Veneer, wood, wholesaling							
45391	Plumbing goods wholesaling			320	\$0.41	\$0.60	\$0.52	\$0.08
	Bath wholesaling	F333210	Bathroom and toilet fittings – wholesaling					
	Bathroom or toilet fitting wholesaling	F333215	Gas fittings wholesaling					
	Downpipe or guttering wholesaling	F333220	Plumbing goods wholesaling nec					
	Gas fitting wholesaling							
	Hot water system wholesaling							
	Pipes and pipe fitting wholesaling							
	Plumber's fitting wholesaling							
	Plumbing tool wholesaling							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Sink and basin wholesaling Tap wholesaling Toilet wholesaling Wash basin wholesaling							
45390	Hardware goods wholesaling (not elsewhere classified)			345	\$0.55	\$0.78	\$0.69	\$0.08
	Abrasive wholesaling (except abrasive cleansers)	F333905	Builder hardware dealing					
	Awning wholesaling (except textile)	F333910	Building supplies wholesaling					
	Brick wholesaling	F333915	Garden tool wholesaling					
	Builders' hardware dealing (wholesaling) (not elsewhere classified)	F333920	Hand tool wholesaling – including power operated					
	Building material dealing (wholesaling) (not elsewhere classified)	F333925	Household good wholesaling nec					
	Building paper and paper board wholesaling	F333930	Landscaping supplies – wholesaling					
	Cement wholesaling	F333935	Paint wholesaling					
	Clothes hoist wholesaling	F333940	Spa pool and hot tub wholesaling					
	Door or window wholesaling	F333945	Swimming pool wholesaling – fibreglass – below ground					
	Earthenware good wholesaling	F333950	Tiles – floor – wholesaling					
	Fence post wholesaling (except timber)	F333955	Wallpaper wholesaling					
	Fencing wire wholesaling	F333960	Woodworking tool wholesaling					
	Galvanised iron product wholesaling							
	Garden tool wholesaling							
	Hand tool wholesaling (including power operated)							
	Insulating material wholesaling							
	Kitchen and bathroom cabinet and wardrobe dealing							
	Lock wholesaling							
	Mineral turpentine wholesaling							
	Paint wholesaling							
	Plaster wholesaling							
	Plastic decorative laminated sheet wholesaling							
	Plastic wood wholesaling							
	Reinforcing wire wholesaling							
	Roller shutter wholesaling							
	Roofing material wholesaling							
	Sand wholesaling							
	Screening wire wholesaling							
	Screens, window, wholesaling							
	Stain wholesaling							
	Stonecutter's tool wholesaling							
	Swimming pool, below ground fibreglass, wholesaling							
	Tile, ceramic, wholesaling							
	Wall or ceiling board wholesaling							
	Wallpaper wholesaling							
	Wire netting wholesaling							
	Wire or cable wholesaling (except electric cable)							
	Woodworking tool wholesaling							
<b>Specialised Industrial Machinery and Equipment Wholesaling</b>								
46110	Agricultural and construction machinery wholesaling			351	\$0.76	\$1.06	\$0.96	\$0.08
	Agricultural implement wholesaling	F341110	Agricultural machinery or equipment wholesaling					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Agricultural machinery wholesaling	F341120	Construction machinery or equipment wholesaling					
	Construction machinery or equipment wholesaling	F341130	Lawn mower wholesaling					
	Earthmoving machinery wholesaling							
	Excavation machinery wholesaling							
	Grader wholesaling							
	Harvester wholesaling							
	Lawn mower wholesaling							
	Parts, agricultural or construction machinery, wholesaling							
	Tractor wholesaling							
	Windmill wholesaling							
46190	Food and other specialised industrial machinery and equipment wholesaling			343	\$0.43	\$0.62	\$0.54	\$0.08
	Air conditioning equipment, non-electric, wholesaling	F341910	Dry cleaning machinery or equipment wholesaling					
	Bearing wholesaling	F341920	Food processing machinery or equipment wholesaling					
	Binocular wholesaling	F341930	Industrial machinery or equipment wholesaling nec					
	Blank cassette wholesaling	F341940	Metalworking machinery wholesaling					
	Boat wholesaling	F341950	Milk processing machinery or equipment wholesaling					
	Compressor, air or gas, wholesaling	F341960	Printing machinery or equipment wholesaling					
	Display or notice board wholesaling	F341970	Textile working machinery or equipment wholesaling					
	Distilling equipment wholesaling	F341980	Welding machinery or equipment wholesaling – non-electrical					
	Dry-cleaning machinery or equipment wholesaling	F341990	Woodworking machinery or equipment wholesaling					
	Fire protection equipment, wholesaling	F349910	Film wholesaling – photographic					
	Food processing machinery or equipment wholesaling	F349920	Fire protection equipment wholesaling					
	Forging machinery or equipment wholesaling	F349930	Furnace or furnace equipment, industrial, wholesaling – except electrical					
	Foundry machinery or equipment wholesaling	F349940	Hairdresser equipment wholesaling					
	Furnace or furnace equipment, industrial, wholesaling (except electrical)	F349945	Machinery and equipment wholesaling nec					
	Gas generator or equipment wholesaling	F349950	Weighing machinery wholesaling					
	Gas heater wholesaling							
	Hairdressing equipment wholesaling							
	Industrial brush wholesaling							
	Internal combustion engine wholesaling (except motor vehicle engines)							
	Jetski part wholesaling							
	Jetski wholesaling							
	Kerosene heater wholesaling							
	Leather working machinery or equipment wholesaling							
	Lubricating machinery or equipment wholesaling							
	Machine attachment, part or accessory wholesaling							
	Machine tool wholesaling							
	Machinery and equipment wholesaling (not elsewhere classified)							
	Marine engine wholesaling							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Marine equipment wholesaling (not elsewhere classified) Material handling equipment wholesaling Metalworking machinery wholesaling Milk processing machinery or equipment wholesaling Mining machinery or equipment wholesaling Oil heater wholesaling Paper making machinery or equipment wholesaling Photographic film wholesaling Photographic supply wholesaling (not elsewhere classified) Portable fire extinguisher wholesaling Printing machinery or equipment wholesaling Pumping machinery or equipment wholesaling Rubber making or working machinery or equipment wholesaling Scale, non-electrical or non-electronic, wholesaling Tanning machinery or equipment wholesaling Textile working machinery or equipment wholesaling Weighing machinery wholesaling (not elsewhere classified) Welding machinery or equipment, non-electric, wholesaling Wire working machinery or equipment wholesaling Woodworking machinery or equipment wholesaling							
<b>Other Machinery and Equipment Wholesaling</b>								
46120	Professional and scientific goods wholesaling			341	\$0.14	\$0.24	\$0.18	\$0.08
	Aeronautical equipment wholesaling	F349110	Medical equipment wholesaling nec					
	Dental instrument or equipment wholesaling	F349120	Professional equipment wholesaling					
	Draughting instrument wholesaling	F349130	Scientific equipment wholesaling					
	Mathematical instrument wholesaling							
	Medical equipment wholesaling							
	Navigation equipment wholesaling							
	Optical instrument wholesaling							
	Professional equipment wholesaling (not elsewhere classified)							
	Scientific equipment wholesaling							
	Surgical equipment wholesaling							
	X-ray equipment or film wholesaling							
46130	Computer and computer peripherals wholesaling			341	\$0.14	\$0.24	\$0.18	\$0.08
	Blank compact disc (CD) wholesaling	F349203	Computer consumables wholesaling nec					
	Blank computer disc wholesaling	F349207	Computer software wholesaling					
	Blank digital versatile disc (DVD) wholesaling	F349210	Computer wholesaling – including peripherals					
	Computer game wholesaling							
	Computer peripheral wholesaling (not elsewhere classified)							
	Computer software wholesaling							
	Computer wholesaling							
	Inkjet printer wholesaling							
	Keyboard wholesaling							
	Laser printer wholesaling							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
46160	Telecommunication goods wholesaling			341	\$0.14	\$0.24	\$0.18	\$0.08
	Cellular telephone wholesaling	F349310	Communication equipment, industrial, wholesaling					
	Communication equipment, wholesaling	F349320	Telephone or telegraph equipment wholesaling					
	Facsimile (fax) machine wholesaling							
	Mobile phone accessory wholesaling							
	Mobile phone battery wholesaling							
	Mobile phone wholesaling							
	Modem wholesaling							
	Telecommunication equipment parts wholesaling							
	Telephone and electric cable ducting system wholesaling							
	Telephone or telegraph equipment wholesaling							
	Two-way radio equipment wholesaling							
46150	Electrical and electronic goods wholesaling (not elsewhere classified)			341	\$0.14	\$0.24	\$0.18	\$0.08
	Air conditioning equipment, electric, wholesaling	F349405	Business machine, equipment – wholesaling – except computing equipment or furniture					
	Alarm system, electric or electronic, wholesaling	F349410	Electric fittings dealing					
	Battery, dry cell, wholesaling	F349415	Electrical distribution equipment wholesaling					
	Bulb or tube, electric light, wholesaling	F349420	Electrical equipment, industrial, wholesaling nec					
	Cable or wire, electric, wholesaling	F349425	Electrical measuring or testing instrument wholesaling					
	Calculator wholesaling	F349430	Electronic equipment wholesaling – industrial					
	Camera wholesaling	F349435	Household appliance wholesaling					
	Cash register wholesaling	F349440	Kitchen appliance wholesaling – household electric					
	Digital versatile disc (DVD) players wholesaling	F349445	Light fitting wholesaling – electrical					
	Electric fitting dealing (wholesaling) (not elsewhere classified)	F349450	Photographic equipment wholesaling					
	Electrical distribution equipment wholesaling	F349455	Radio or television part wholesaling					
	Electrical goods wholesaling (not elsewhere classified)	F349460	Refrigeration equipment wholesaling – commercial					
	Electrical measuring or testing instrument wholesaling	F349465	Sound recording or reproducing equipment – industrial – wholesaling					
	Electronic good wholesaling (not elsewhere classified)	F349470	Sound reproducing equipment – household – wholesaling					
	Fan, electric, wholesaling	F349475	Stove or heater – household – wholesaling					
	Floor polisher wholesaling	F349480	Television set wholesaling					
	Generator, electricity, wholesaling	F349485	Welding equipment wholesaling – electrical					
	Kitchen appliance, electric, wholesaling							
	Light fitting, electric, wholesaling							
	Motor, electric, wholesaling							
	Photocopier wholesaling							
	Photographic equipment, electrical or electronic, wholesaling							
	Radio or television part wholesaling							
	Radio receiving set wholesaling							
	Refrigeration equipment, wholesaling							
	Scale, electrical or electronic, wholesaling							
	Sewing machine wholesaling							
	Shaver, electric, wholesaling							



ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Shop or office scale wholesaling Sound recording or reproducing equipment, wholesaling Stove or heater wholesaling Switchgear, electrical, wholesaling Television set wholesaling Vacuum cleaner wholesaling Video cassette recorder (VCR) wholesaling Washing machine wholesaling Welding equipment, electrical, wholesaling							
<b>Motor Vehicle and Motor Vehicle Parts Wholesaling</b>								
46210	Car wholesaling			371	\$0.25	\$0.38	\$0.31	\$0.08
	New car wholesaling Used car wholesaling	F350110	Car wholesaling					
46220	Commercial vehicle wholesaling			351	\$0.76	\$1.06	\$0.96	\$0.08
	Bus, wholesaling Commercial vehicle wholesaling (not elsewhere classified) Truck wholesaling	F350210 F350220 F350230	Bus, coach dealing Commercial vehicle wholesaling Truck wholesaling					
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)			393	\$0.47	\$0.67	\$0.59	\$0.08
	Box trailer wholesaling Caravan wholesaling Four-wheeled motor cycle wholesaling Motor cycle wholesaling Motorhome wholesaling Scooter wholesaling Trailer wholesaling (not elsewhere classified)	F350305 F350310 F350320	Caravan or motorhome wholesaling Motorcycle or scooter wholesaling Trailer wholesaling					
46230	Motor vehicle new-part wholesaling			393	\$0.47	\$0.67	\$0.59	\$0.08
	Automotive air conditioning wholesaling Automotive battery wholesaling Car radio or CD-player wholesaling Motor cycle accessory, new, wholesaling Motor cycle part, new, wholesaling Motor vehicle accessory, new, wholesaling Motor vehicle part, new, wholesaling Tyre wholesaling	F350410 F350420 F350430 F350440	Battery wholesaling – motor vehicle Motor vehicle accessory dealing – new Motor vehicle part dealing – new Tyres or tubes wholesaling					
46240	Motor vehicle dismantling and used-part wholesaling			395	\$1.27	\$1.73	\$1.60	\$0.08
	Motor cycle dismantling Motor vehicle dismantling Second hand motor cycle parts wholesaling Second hand motor vehicle parts wholesaling	F350510 F350520 F350530	Auto part recycling Motor vehicle part dealing – used Motor wrecking					
<b>Grocery, Liquor and Tobacco Product Wholesaling</b>								
47191	Grocery wholesaling – multiple product ranges			333	\$0.61	\$0.86	\$0.77	\$0.08
	General line grocery wholesaling Grocery wholesaling with multiple product ranges	F360110	Grocery wholesaling – multiple product ranges					
47110	Meat, poultry, and smallgoods wholesaling			361	\$0.99	\$1.36	\$1.25	\$0.08
	Bacon wholesaling Frozen meat wholesaling Ham wholesaling Meat wholesaling (except canned)	F360210 F360220 F360230 F360240	Butcher – wholesaling Meat wholesaling – except canned, cured or smoked poultry or rabbit meat Poultry wholesaling Smallgood wholesaling					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Poultry wholesaling (except canned)							
	Rabbit meat wholesaling							
	Sausage wholesaling							
	Smallgoods wholesaling							
47130	Dairy produce wholesaling			361	\$0.99	\$1.36	\$1.25	\$0.08
	Butter wholesaling	F360310	Dairy product wholesaling					
	Cheese wholesaling	F360320	Ice-cream wholesaling					
	Cream wholesaling	F360330	Milk wholesaling					
	Dairy product wholesaling							
	Frozen dessert wholesaling							
	Ice cream wholesaling							
	Milk wholesaling (except canned)							
47140	Fish and seafood wholesaling			361	\$0.99	\$1.36	\$1.25	\$0.08
	Crustacean wholesaling (including processed, except canned)	F360410	Fish wholesaling					
	Fish wholesaling	F360420	Seafood wholesaling – fresh or frozen					
	Mollusc wholesaling (including processed, except canned)							
	Seafood, fresh or frozen, wholesaling							
47150	Fruit and vegetable wholesaling			333	\$0.61	\$0.86	\$0.77	\$0.08
	Fruit, fresh, wholesaling							
	Packing fresh fruit or vegetables	F360510	Fruit fresh – wholesaling, washing or packing					
	Vegetable, fresh, wholesaling	F360520	Vegetable fresh – wholesaling, washing or packing					
47170	Liquor and tobacco product wholesaling			371	\$0.25	\$0.38	\$0.31	\$0.08
	Alcoholic beverage wholesaling	F360610	Beer, wine and spirit wholesaling					
	Tobacco product wholesaling	F360620	Tobacco product wholesaling					
47190	Grocery wholesaling (not elsewhere classified)			333	\$0.61	\$0.86	\$0.77	\$0.08
	Aerated water wholesaling	F360905	Confectionery wholesaling					
	Biscuits wholesaling	F360910	Egg and egg product wholesaling					
	Bottled water wholesaling	F360915	Food wholesaling nec					
	Canned foods wholesaling	F360920	Grocery wholesaling nec					
	Cereal foods wholesaling	F360925	Health food wholesaling					
	Coffee wholesaling	F360930	Nut wholesaling					
	Condiments wholesaling	F360935	Potato crisp wholesaling					
	Confectionery wholesaling	F360940	Seafood wholesaling – canned					
	Cooking oils or fats wholesaling	F360945	Soft drink wholesaling					
	Cordial, aerated or carbonated, wholesaling	F360950	Tea wholesaling					
	Egg and egg products wholesaling							
	Ethnic groceries wholesaling							
	Food wholesaling (not elsewhere classified)							
	Fruit juice wholesaling							
	Health foods wholesaling							
	Honey wholesaling							
	Margarine wholesaling							
	Milk, dried, condensed or concentrated, wholesaling							
	Nuts wholesaling (roasted, salted or coated)							
	Potato crisp wholesaling							
	Preserved fruits or vegetables wholesaling							
	Rice, milled or polished, wholesaling							
	Salt, household, wholesaling							
	Seafood's, canned, wholesaling							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Soft drink wholesaling Specialised food wholesaling (not elsewhere classified) Specific cultural grocery wholesaling Tea wholesaling Vinegar wholesaling or bottling Yeast wholesaling							
<b>Textile, Clothing and Footwear Wholesaling</b>								
47210	Textile product wholesaling			371	\$0.25	\$0.38	\$0.31	\$0.08
	Awning, textile, wholesaling	F371105	Bag or sack wholesaling – textile					
	Bag or sack, textile, wholesaling	F371110	Haberdashery wholesaling					
	Blanket wholesaling	F371115	Household linen wholesaling					
	Blind, textile, wholesaling	F371120	Rope wholesaling					
	Canvas goods wholesaling (not elsewhere classified)	F371125	Sail cloth wholesaling					
	Cordage wholesaling	F371130	Soft furnishing wholesaling					
	Elasticised fabrics wholesaling	F371135	Tent wholesaling					
	Fabric, textile, wholesaling	F371140	Textile product wholesaling nec					
	Felt wholesaling (except floor coverings)	F371145	Textile wholesaling nec					
	Glass fibre fabric wholesaling	F371150	Yarn wholesaling					
	Lace wholesaling							
	Linen wholesaling							
	Narrow fabrics wholesaling							
	Netting, textile wholesaling							
	Piece-goods wholesaling							
	Rope wholesaling (except wire rope)							
	Sail cloth wholesaling							
	Sewing thread wholesaling							
	Soft furnishings wholesaling							
	String wholesaling							
	Tarpaulins wholesaling							
	Tents wholesaling							
	Textiles wholesaling (not elsewhere classified)							
	Thread wholesaling							
	Towels wholesaling							
	Trimmings, textile, wholesaling							
	Yarns wholesaling							
47220	Clothing and footwear wholesaling			371	\$0.25	\$0.38	\$0.31	\$0.08
	Clothing wholesaling	F371210	Clothing wholesaling					
	Footwear wholesaling	F371220	Footwear wholesaling					
	Hosiery wholesaling							
	Leather clothing wholesaling							
	Millinery wholesaling							
	Sports clothing wholesaling							
	Sports footwear wholesaling							
<b>Pharmaceutical and Toiletry Goods Wholesaling</b>								
47960	Pharmaceutical and toiletry goods wholesaling			371	\$0.25	\$0.38	\$0.31	\$0.08
	Cosmetic wholesaling	F372010	Cosmetic wholesaling					
	Drug wholesaling	F372020	Drug wholesaling					
	Medicine wholesaling	F372030	Drug wholesaling – veterinary					
	Perfume wholesaling	F372040	Medicine wholesaling					
	Toiletry wholesaling	F372050	Perfume wholesaling					
	Veterinary drug wholesaling	F372060	Soap wholesaling					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Veterinary medicine wholesaling	F372070	Toiletry wholesaling					
<b>Furniture, Floor Covering and Other Goods Wholesaling</b>								
47320	Furniture and floor-coverings wholesaling			320	\$0.41	\$0.60	\$0.52	\$0.08
	Blind wholesaling (except textile)	F373110	Bed wholesaling					
	Floor covering wholesaling (except ceramic floor tiles)	F373120	Floor covering wholesaling					
	Furniture wholesaling	F373130	Furniture wholesaling					
	Mattress wholesaling	F373140	Furniture wholesaling – office					
		F373150	Mattress wholesaling					
47920	Jewellery and watch wholesaling			341	\$0.14	\$0.24	\$0.18	\$0.08
	Clock wholesaling	F373210	Gemstone wholesaling					
	Costume jewellery wholesaling	F373220	Gold, silver merchandising					
	Gemstone wholesaling	F373230	Jewellery wholesaling					
	Jewellery wholesaling	F373240	Precious metal wholesaling					
	Precious metal wholesaling	F373250	Watch or clock part wholesaling					
	Watch or clock part wholesaling	F373260	Watch wholesaling					
	Watch wholesaling							
47390	Kitchenware and diningware wholesaling			320	\$0.41	\$0.60	\$0.52	\$0.08
	Brushware wholesaling	F373310	China, glassware and earthenware wholesaling					
	Chinaware wholesaling	F373315	Cutlery wholesaling					
	Cooking utensil wholesaling (except electric appliances)	F373320	Kitchenware wholesaling					
	Crockery wholesaling							
	Cutlery wholesaling							
	Enamelware wholesaling							
	Glassware wholesaling							
	Kitchenware wholesaling							
	Tableware wholesaling							
47930	Toy and sporting goods wholesaling			341	\$0.14	\$0.24	\$0.18	\$0.08
	Ammunition wholesaling	F373410	Gymnasium equipment wholesaling					
	Bicycle parts wholesaling	F373420	Hobby equipment wholesaling – except tools					
	Bicycle wholesaling	F373430	Playground equipment wholesaling					
	Playground equipment wholesaling	F373440	Skin diving equipment wholesaling					
	Sporting goods wholesaling (except clothing or footwear)	F373450	Sporting good wholesaling – except clothing or footwear					
	Toy wholesaling	F373460	Toy wholesaling					
47940	Book and magazine wholesaling			371	\$0.25	\$0.38	\$0.31	\$0.08
	Book wholesaling	F373510	Book wholesaling					
	Magazine wholesaling	F373520	Magazine wholesaling					
	Newspaper wholesaling	F373530	Newspaper wholesaling					
	Periodical wholesaling	F373540	Periodical wholesaling					
47950	Paper product wholesaling			371	\$0.25	\$0.38	\$0.31	\$0.08
	Greeting card wholesaling	F373610	Bag wholesaling – paper					
	Paper or paper board container wholesaling	F373620	Paper product wholesaling nec					
	Paper product wholesaling (not elsewhere classified)	F373630	Paper wholesaling					
	Paper stationery wholesaling	F373640	Stationery wholesaling					
	Paper wholesaling							
47990	Wholesaling (not elsewhere classified)			373	\$0.42	\$0.61	\$0.53	\$0.08
	Artists' supplies wholesaling	D292220	Recycling of glass, plastic bottles, etc – collecting, sorting, dealing, wholesaling					
	New can, metal, wholesaling	D292230	Recycling of other non-metal waste and scrap – collecting, sorting, dealing, wholesaling					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Cask wholesaling	F332210	Used cans, metal – recycling, collecting, sorting, dealing or wholesaling					
	Coffin wholesaling	F373910	Artist supplies wholesaling					
	Container wholesaling (except of paper or paper board)	F373920	Firewood wholesaling					
	Crate, wooden, wholesaling	F373930	Leather good wholesaling – except clothing or footwear					
	Firewood wholesaling	F373940	Luggage wholesaling					
	Fur, dyed or dressed, wholesaling	F373950	Pet food wholesaling					
	Glass container wholesaling	F373960	Second hand good wholesaling nec					
	Leather good wholesaling (except clothing or footwear)	F373970	Wholesale trade nec					
	Luggage wholesaling							
	Musical instrument wholesaling							
	Pet food wholesaling							
	Pre-recorded audio media wholesaling							
	Pre-recorded entertainment media wholesaling							
	Pre-recorded video media wholesaling							
	Second-hand bottle dealing (wholesaling)							
	Second-hand goods wholesaling (not elsewhere classified)							
	Sheet music wholesaling							
	Wholesale trade (not elsewhere classified)							
<b>Commission-Based Wholesaling</b>								
47991	Wholesaling – commission-based or excluding storage and handling of goods			331	\$0.21	\$0.33	\$0.26	\$0.08
	Auction house or rooms	F373980	Wholesaling, all products (excluding storage and handling of goods)					
	Auction service (except real estate)	F380005	Auction house or rooms operation					
	Export agent, wholesaler	F380010	Auctioning service – livestock					
	Goods wholesale broking (not elsewhere classified)	F380020	Auctioning service nec					
	Import agent, wholesaler	F380060	Commission-based wholesaling					
	Livestock agent	F380030	Commodity broking					
	Manufacturer's sales agent	F380050	Sales agent for manufacturer or wholesaler					
	Stock and station agent	F380040	Wool broker					
	Stockyard operation							
	Wholesaler's sales agent							
	Wholesaling, all products (excluding storage and handling of goods)							
	Wool broking							
<b>Retail Trade</b>								
<b>Motor Vehicle Retailing</b>								
53110	Car retailing (including associated vehicle servicing)			391	\$0.37	\$0.55	\$0.47	\$0.08
	New car retailing	G391110	Car dealer – new and/or used (including associated vehicle servicing)					
	Used car retailing							
53120	Motorcycle retailing (including associated vehicle servicing)			393	\$0.47	\$0.67	\$0.59	\$0.08
	All terrain vehicle retailing	G391210	Go-karts retailing – motorised					
	Go-kart, motorised, retailing	G391220	Motorcycle or scooter retailing (including associated servicing)					
	Motor cycle or scooter retailing							
	Motorised minibike retailing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
53130	Trailer and motor vehicle retailing (not elsewhere classified)			393	\$0.47	\$0.67	\$0.59	\$0.08
	Box trailer retailing	G391310	Caravan dealing					
	Caravan retailing	G391320	Horse float wholesaling or retailing					
	Horse float retailing	G391330	Mobile home dealing					
	Mobile home retailing	G391340	Trailer dealing – except boat					
	Trailer retailing (except boat trailers)							
<b>Motor Vehicle Parts and Tyre Retailing</b>								
53140	Motor vehicle parts retailing			393	\$0.47	\$0.67	\$0.59	\$0.08
	Automotive air conditioning retailing	G392110	Battery retail – motor vehicle					
	Automotive battery retailing	G392120	Car radio or cassette player – dealing or installation					
	Car radio or CD-player retailing	G392130	Motor accessory shop operation					
	Motor cycle or scooter parts or accessory retailing	G392140	Motor vehicle parts retailing					
	Motor vehicle accessory retailing							
	Motor vehicle parts retailing							
53240	Tyre retailing			395	\$1.27	\$1.73	\$1.60	\$0.08
	Motor cycle or scooter tyre and tube retailing	G392210	Tyre or tube for motor vehicle – retailing					
	Tyre or tube, motor vehicle, retailing	G392220	Tyre or tube for motor vehicle, repairing – except retreading					
<b>Fuel Retailing</b>								
53210	Petroleum fuel retailing (including associated vehicle servicing)			393	\$0.47	\$0.67	\$0.59	\$0.08
	Automotive CNG retailing	G400010	Automotive fuel retailing (including associated vehicle servicing)					
	Diesel oil retailing	G400020	Liquefied petroleum gas – automotive – retailing					
	Distillate retailing	G400030	Service station operation					
	Engine oil retailing							
	Kerosene retailing							
	LPG, automotive, retailing							
	Lubricating oil or grease retailing							
	Petrol retailing							
	Service station operation (mainly petrol retailing)							
<b>Supermarket, Grocery Stores and In-Store Merchandising</b>								
51100	Supermarket and grocery stores			411	\$0.65	\$0.91	\$0.82	\$0.08
	Convenience store operation	G411010	Dairy/superette operation					
	Grocery retailing	G411020	General store operation – mainly grocery					
	Grocery supermarket operation	G411030	Grocery retailing					
		G411040	Grocery supermarket operation					
51110	In-store retail support services			373	\$0.42	\$0.61	\$0.53	\$0.08
	In-store demonstration	N729935	In-store retail support services					
	In-store retail support	N729945	In-store demonstration service					
	Merchandising services	N729955	Merchandising service					
	Plan-o-gram service	M694050	Power tool demonstration					
	Product display assembly	N729960	Product display assembly					
	Shelf restocking	N729970	Shelf restocking					
<b>Specialised Food Retailing</b>								
51210	Fresh meat, fish, and poultry retailing			411	\$0.65	\$0.91	\$0.82	\$0.08
	Butcher's shop operation (retail)	G412110	Butchery, butcher shop – retail					
	Fish, fresh, retailing	G412120	Fish retailing – fresh					
	Meat, fresh, retailing	G412130	Poultry retailing – fresh					
	Poultry, fresh, retailing	G412140	Seafood retailing – fresh					
	Seafood, fresh, retailing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
51220	Fruit and vegetable retailing			411	\$0.65	\$0.91	\$0.82	\$0.08
	Fruit, fresh, retailing	G412210	Fruit retailing – fresh					
	Greengrocery operation (retail)	G412220	Greengrocery operation – retail					
	Vegetable, fresh, retailing	G412230	Vegetable fresh – retailing					
51230	Liquor retailing			411	\$0.65	\$0.91	\$0.82	\$0.08
	Alcoholic beverage retailing (for consumption off the premises only)	G412310	Liquor store					
		G412320	Wine and spirit merchandising – retail					
51290	Specialised food retailing (not elsewhere classified)			411	\$0.65	\$0.91	\$0.82	\$0.08
	Biscuit retailing (not manufactured on the same premises)	G412905	Bakery retailing (without on-site baking)					
	Bread retailing (not manufactured on the same premises)	G412910	Biscuit retailing					
	Bread vendor (not manufactured on the same premises)	G412915	Bread retailing					
	Cake retailing (not manufactured on the same premises)	G412920	Bread vending					
	Confectionery retailing	G412925	Cake retailing					
	Non-alcoholic drinks retailing	G412930	Confectionery retailing					
	Pastry retailing (not manufactured on the same premises)	G412935	Delicatessen					
	Smallgoods retailing	G412940	Health food retailing					
	Specialised food retailing (not elsewhere classified)	G412945	Smallgood retailing					
		G412950	Specialised food retailing nec					
<b>Furniture, Floor Coverings, Houseware and Textile Goods Retailing</b>								
52310	Furniture retailing			428	\$0.68	\$0.96	\$0.86	\$0.08
	Antique reproduction furniture retailing	G421110	Antique reproduction furniture retailing					
	Awning retailing	G421120	Awning retailing					
	Blind retailing	G421130	Bed retailing					
	Furniture retailing	G421140	Blind retailing					
	Mattress retailing	G421150	Furniture retailing					
52320	Floor-covering retailing			428	\$0.68	\$0.96	\$0.86	\$0.08
	Carpet retailing	G421210	Carpet retailing					
	Floor coverings retailing (except ceramic floor tiles)	G421220	Floor covering retailing					
	Floor rug retailing	G421230	Tiles – floor – retailing					
	Floor tile retailing (lino, vinyl, cork, carpet or rubber)							
	Parquetry retailing							
52331	Houseware retailing			426	\$0.34	\$0.50	\$0.43	\$0.08
	Brushware retailing	G421310	China, glassware and earthenware retailing					
	Chinaware retailing	G421315	Cutlery retailing					
	Cooking utensil retailing (except electric)	G421320	Kitchenware retailing					
	Crockery retailing	G421330	Plastic container, household, retailing					
	Cutlery retailing	G421340	Silverware retailing					
	Enamelware retailing							
	Glassware retailing							
	Kitchenware retailing							
	Picnicware retailing							
	Plastic container retailing							
	Silverware retailing							
52230	Manchester and textile goods retailing (not elsewhere classified)			428	\$0.68	\$0.96	\$0.86	\$0.08
	Blanket retailing	G421410	Curtain retailing					
	Curtain retailing	G421420	Dressmaking supply retailing					
	Dressmaking requisites retailing	G421430	Fabrics textile retailing					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Fabric, textile, retailing	G421440	Haberdashery retailing					
	Household textile retailing	G421450	Household textile retailing					
	Linen retailing	G421460	Linen retailing – household					
	Piece-goods retailing	G421470	Soft furnishing retailing					
	Soft furnishing retailing	G421480	Yarn retailing					
	Yarn retailing							
<b>Electrical and Electronic Goods Retailing</b>								
52340	Electrical, electronic, and gas appliance retailing			426	\$0.34	\$0.50	\$0.43	\$0.08
	Air conditioner retailing	G422105	Barbecue retailing					
	Appliance, electric, retailing	G422110	Camera, accessory retailing					
	Barbecue retailing	G422115	Domestic appliance retailing					
	Camera retailing	G422120	Gas heating appliance – household – retailing					
	Compact disc player retailing	G422125	Heating equipment – household electric – retailing					
	Cooking utensil, electric, retailing	G422130	Household appliance retailing					
	Digital versatile disc (DVD) player retailing	G422135	Photographic equipment retailing					
	Electronic beeper retailing	G422140	Pocket calculator retailing – electronic					
	Fan, electric, retailing	G422145	Sound reproducing equipment – household – retailing					
	Floor polisher, electric, retailing	G422150	Telephone retailing including mobile phone					
	Gas appliance retailing	G422155	Television antennae retailing					
	Heating equipment, electric or gas, retailing	G422160	Television set retailing					
	Mobile phone retailing	G422165	Video camera retailing					
	Modem retailing							
	Pager retailing							
	Pocket calculator, electronic, retailing							
	Projector retailing							
	Radio receiving set retailing (except car radios)							
	Refrigerator, retailing							
	Shaver, electric, retailing							
	Sound reproducing equipment retailing							
	Stereo retailing							
	Stove, retailing							
	Television antennae retailing							
	Television set retailing							
	Two-way radio equipment retailing							
	Vacuum cleaner retailing							
	Video cassette recorder (VCR) retailing							
	Washing machine retailing							
52341	Computer and computer peripherals retailing			426	\$0.34	\$0.50	\$0.43	\$0.08
	Compact disc burner retailing	G422203	Computer peripherals retailing					
	Computer equipment retailing	G422207	Computer game console retailing					
	Computer game console retailing	G422210	Computer retailing					
	Computer hardware retailing	G422220	Computer software retailing (except computer games)					
	Computer software retailing (except computer games)							
	Printer retailing							
	Visual display unit (VDU) retailing							
52342	Electrical and electronic goods retailing (not elsewhere classified)			426	\$0.34	\$0.50	\$0.43	\$0.08
	Dry cell battery retailing	G422910	Electric light fittings retailing					



ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Electric light fittings retailing	G422920	Electrical goods retailing nec					
	Electrical goods retailing (not elsewhere classified)	G422930	Electronic goods retailing nec					
	Electronic goods retailing (not elsewhere classified)							
<b>Hardware, Building and Garden Supplies Retailing</b>								
52330	Hardware and building supplies retailing			428	\$0.68	\$0.96	\$0.86	\$0.08
	Carpenters' tools retailing	G423110	Bathroom and toilet fitting – retailing					
	Cement retailing	G423115	Building supplies retailing nec					
	Ceramic floor tile retailing	G423120	Garden tool retailing					
	Garden tool retailing	G423130	Hardware retailing – domestic					
	Hardware retailing	G423140	Lawn mower retailing					
	Lacquer retailing	G423150	Paint retailing					
	Lawn mower retailing	G423160	Tool, household, retailing					
	Lock retailing	G423170	Wallpaper retailing					
	Mineral turpentine retailing							
	Nail retailing							
	Paint retailing							
	Plumbers' fittings retailing							
	Plumbers' tools retailing							
	Timber retailing							
	Tool retailing							
	Wallpaper retailing							
	Woodworking tools retailing							
52530	Garden supplies retailing			428	\$0.68	\$0.96	\$0.86	\$0.08
	Bulb, flower, retailing	G423210	Fertiliser retailing					
	Fertiliser retailing	G423220	Garden ornament retailing					
	Garden ornament retailing	G423230	Garden supply retailing nec					
	Garden supplies retailing (not elsewhere classified)	G423240	Landscaping supply – retailing					
	Nursery stock retailing	G423250	Nursery – retail					
	Pesticide retailing	G423260	Pesticide retailing					
	Plant, garden, retailing	G423270	Plant, garden – retailing					
	Pot plant retailing	G423280	Seed retailing – garden					
	Seed, garden, retailing	G423290	Shrub or tree retailing					
	Seedlings retailing							
	Shrub or tree retailing							
	Tuber, flower, retailing							
<b>Recreational Goods Retailing</b>								
52410	Sport and camping equipment retailing			424	\$0.29	\$0.44	\$0.37	\$0.08
	Ammunition retailing	G424110	Bicycle and accessory retailing					
	Bicycle retailing	G424120	Camping equipment retailing					
	Camping equipment retailing	G424130	Firearm retailing					
	Canoe retailing	G424140	Gymnasium equipment retailing					
	Equestrian equipment retailing	G424150	Skin diving equipment retailing					
	Fishing tackle retailing	G424160	Sporting equipment retailing – except clothing or footwear					
	Fitness equipment retailing							
	Golfing equipment retailing							
	Gun or rifle retailing							
	Gymnasium equipment retailing							
	Sailboard retailing							
	Snow ski retailing							
	Sporting equipment retailing (except clothing or footwear)							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Wetsuit retailing							
52350	Entertainment media retailing			424	\$0.29	\$0.44	\$0.37	\$0.08
	Audio cassette retailing	G424210	Compact disc, cassette tape and record retailing					
	Compact disc retailing	G424220	Computer game retailing					
	Computer game retailing	G424230	Video cassette or disc retailing					
	Digital versatile disc (DVD) retailing							
	Video cassette retailing							
52420	Toy and game retailing			426	\$0.34	\$0.50	\$0.43	\$0.08
	Doll retailing	G424310	Doll retailing					
	Game retailing	G424320	Game retailing					
	Toy retailing	G424330	Hobby equipment and supply retailing					
		G424340	Toy retailing					
52430	Newspaper and new and used book retailing			424	\$0.29	\$0.44	\$0.37	\$0.08
	Book retailing	G424410	Book retailing					
	Magazine retailing	G424415	Religious book retailing					
	Newspaper retailing	G424420	Magazine retailing					
	Periodical retailing	G424430	Newspaper retailing					
	Religious book retailing	G427340	Second hand book retailing					
	Second-hand book retailing							
52450	Marine equipment retailing			393	\$0.47	\$0.67	\$0.59	\$0.08
	Boat retailing (including used)	G424510	Boat dealing					
	Boat trailer retailing	G424520	Boat trailer dealing					
	Marine accessory retailing (not elsewhere classified)	G424530	Jetski retailing					
	Outboard motor retailing	G424540	Marine accessory retailing nec					
	Sailing or nautical accessory retailing	G424550	Marine equipment retailing					
	Yacht retailing	G424560	Outboard motor retailing					
		G424570	Trailer dealing – boat					
<b>Clothing, Footwear and Personal Accessory Retailing</b>								
52210	Clothing retailing			422	\$0.30	\$0.45	\$0.38	\$0.08
	Clothing accessory retailing	G425105	Baby wear retailing					
	Clothing retailing	G425110	Clothing accessory retailing					
	Foundation garment retailing	G425115	Clothing retailing					
	Fur clothing retailing	G425120	Leather clothing retailer					
	Glove retailing	G425125	Lingerie retailing					
	Hosiery retailing	G425130	Menswear retailing					
	Leather clothing retailing	G425135	Millinery retailing					
	Millinery retailing	G425140	Protective clothing retailing					
	Sports clothing retailing	G425145	Womenswear retailing					
	Work clothing retailing	G425150	Work clothing retailing					
52220	Footwear retailing			422	\$0.30	\$0.45	\$0.38	\$0.08
	Boot retailing	G425210	Footwear retailing					
	Footwear retailing	G425220	Shoe retailing					
	Shoe retailing							
	Sports footwear retailing							
52550	Watch and jewellery retailing			424	\$0.29	\$0.44	\$0.37	\$0.08
	Jewellery retailing	G425310	Jewellery retailing – except direct selling					
	Watch retailing	G425320	Watch retailing					
52560	Personal accessories retailing (not elsewhere classified)			424	\$0.29	\$0.44	\$0.37	\$0.08
	Briefcase retailing	G425910	Handbag retailing					
	Handbag retailing	G425920	Leather good retailing – except apparel					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Leather goods retailing (except clothing and footwear)	G425923	Personal accessories retailing nec					
	Luggage retailing	G425927	Sunglass retailing					
	Personal accessory retailing (not elsewhere classified)	G425930	Travel good retailing					
	Sunglass retailing	G425940	Wig retailing					
	Umbrella retailing							
	Wig retailing							
<b>Department Stores</b>								
52100	Department stores			426	\$0.34	\$0.50	\$0.43	\$0.08
	Department store operation	G426010	Department store operation					
<b>Pharmaceutical and Other Store-Based Retailing</b>								
52510	Pharmaceutical, cosmetic, and toiletry goods retailing			420	\$0.12	\$0.21	\$0.15	\$0.08
	Cosmetic retailing	G427110	Chemist shop operation – pharmacy					
	Drug retailing	G427120	Cosmetic retailing					
	Health supplement retailing	G427125	Health supplement retailing					
	Patent medicine retailing	G427130	Perfume retailing					
	Perfume retailing	G427140	Pharmacy operation – retail					
	Pharmacy, retail, operation	G427150	Toiletry retailing					
	Prescription, medicine, dispensing							
	Toiletry retailing							
	Vitamin product retailing							
52460	Stationery goods retailing			424	\$0.29	\$0.44	\$0.37	\$0.08
	Artists' supplies retailing	G427210	Artist supply retailing					
	Ink retailing	G427220	Stationery retailing					
	Note book retailing							
	Pen or pencil retailing							
	Stationery retailing							
	Writing material retailing							
52520	Antique and used goods retailing			428	\$0.68	\$0.96	\$0.86	\$0.08
	Antique retailing	G427310	Antique retailing					
	Coin dealing (retailing)	G427320	Coin dealing					
	Disposals retailing	G427330	Pawnbroking					
	Pawnbroking	G427350	Second hand clothing retailing					
	Second-hand clothing retailing	G427360	Second hand furniture retailing or auctioning – except pawnbroking					
	Second-hand electrical, electronic or computer equipment retailing	G427370	Second hand goods retailing – except motor vehicle, pawnbroking					
	Second-hand furniture retailing	G427380	Second hand jewellery retailing – except pawnbroking					
		G427390	Stamp dealing – except pawnbroking					
	Second-hand jewellery retailing							
	Second-hand record, tape, CD, DVD or videos retailing							
	Second-hand sports card retailing							
	Stamp, collectible, dealing (retailing)							
52540	Flower retailing			424	\$0.29	\$0.44	\$0.37	\$0.08
	Cut flower retailing	G427410	Dried flower retailing					
	Display foliage retailing	G427420	Florist operation – retail					
	Dried flower retailing	G427430	Flower retailing					
	Florist, retail, operation							
52590	Store-based retailing (not elsewhere classified)			426	\$0.34	\$0.50	\$0.43	\$0.08
	Art gallery operation (retail)	C149950	Picture framing service					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Binocular retailing	G427903	Adult shop operation					
	Bottled liquefied petroleum gas (LPG) retailing	G427907	Animal retailing – live					
	Clock retailing	G427910	Art dealing					
	Computer consumables (toners, inks) retailing	G427913	Art gallery operation – retail					
	Duty free store operation	G427917	Clock retailing					
	Firework retailing	G427927	Discount store operation					
	Greeting card retailing	G427930	Disposal store – new goods					
	Ice retailing	G427937	General store operation – other than mainly grocery					
	Map retailing	G427943	Greeting card retailing					
	Musical instrument retailing	G427947	Ice retailing					
	Pet and pet accessory retailing	G427950	Musical instrument retailing					
	Photographic chemical retailing	G427953	Pet shop					
	Photographic film or paper retailing	G427957	Religious good retailing (excluding religious books)					
	Picture frame retailing	G427960	Store-based retailing nec					
	Picture framing service	G427963	Souvenir retailing					
	Pram retailing	G427967	Spa pool and hot tub retailing					
	Religious goods (excluding religious books only) retailing	G427970	Swimming pool chemical retailing					
	Specialty stores (not elsewhere classified)	G427973	Swimming pool retailing					
	Store-based retailing (not elsewhere classified)	G427977	Tobacco product retailing					
	Swimming pool retailing	G427980	Variety store operation					
	Tobacco product retailing							
	Variety store operation							
52591	Craft and gift retailing (not elsewhere classified)			424	\$0.29	\$0.44	\$0.37	\$0.08
	Craft goods retailing	G427923	Craft material and supply retailing					
		G427940	Gift shop nec					
52592	Firewood, coal, and coke retailing			141	\$1.52	\$2.06	\$1.91	\$0.08
	Briquette retailing	G427920	Coal retailing					
	Coal retailing	G427933	Firewood cutting and retailing					
	Coke retailing	G427962	Solid fuels retailing nec					
	Firewood retailing							
<b>Non-Store Retailing</b>								
52595	Non-store retailing			426	\$0.34	\$0.50	\$0.43	\$0.08
	Direct mail retailing	G431010	Book retailing – catalogue selling					
	Direct selling of books	G431020	Direct selling – cosmetic, perfume and toiletry					
	Direct selling of cosmetics	G431030	Direct selling – jewellery					
	Direct selling of goods (not elsewhere classified)	G431040	Direct selling nec					
	Internet only retailing	G431050	Internet only retailing					
	Milk vending	G431060	Milk vendor – home delivery service					
	Mobile food retailing (except takeaway food)	G431070	Network marketing nec					
	Non-store-based retailing (not elsewhere classified)	G431075	Non-store-based retailing nec					
	Vending machine operation (except leasing)	G431090	Vending machine operation (except leasing)					
<b>Retail Commission-Based Buying and/or Selling</b>								
52597	Retail commission-based buying or selling (or both)			426	\$0.34	\$0.50	\$0.43	\$0.08
	Commission buying service	G432010	Commission selling service					
	Commission retailing of books	G432020	Yacht broking					
	Commission retailing of cosmetics							
	Commission retailing of health foods							
	Commission selling service							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Commission-based milk vending							
<b>Accommodation and Food Services</b>								
<b>Accommodation</b>								
57100	Accommodation			441	\$0.60	\$0.85	\$0.76	\$0.08
	Backpacker accommodation	H440005	Backpacker accommodation					
	Camping ground operation	H440010	Boarding house					
	Caravan park operation (visitor)	H440015	Caravan park and camping ground					
	Holiday house and flat operation	H440020	Convention centre operation (mainly accommodation)					
	Hotel operation	H440025	Guest house operation					
	Motel operation	H440030	Holiday house and flat operation					
	Resort operation	H440035	Hosted accommodation					
	Serviced apartments	H440040	Hotel operation					
	Ski-lodge operation	H440045	Motel operation					
	Student residences operation (except boarding schools)	H440050	Motor inn operation					
	Youth hostel operation	H440055	Private hotel – short term accommodation					
		H440060	Ski-lodge operation					
		H440065	Student residence operation – except boarding schools					
		H440070	Youth hostel operation					
<b>Cafes, Restaurants and Takeaway Food Services</b>								
57300	Cafes and restaurants			451	\$0.48	\$0.68	\$0.60	\$0.08
	Cafe operation	H451110	Cafe operation					
	Restaurant operation	H451120	Coffee shops					
		H451130	Restaurant operation					
51250	Takeaway food services			451	\$0.48	\$0.68	\$0.60	\$0.08
	Food outlet in food hall or food court	H451205	Chicken, takeaway and retailing – cooked and ready to eat					
	Juice bar operation	H451210	Cut lunch retailing					
	Mobile food van operation	H451215	Ethnic food takeaways					
	Takeaway food operation	H451220	Fast food retailing					
	Mobile café – serving coffee	H451225	Fish and chip retailing – takeaway					
		H451230	Hamburger retailing					
		H451235	Ice cream retailing					
		H451270	Mobile coffee van					
		H451240	Pizza takeaway – retailing					
		H451250	Soft drink retailing					
		H451260	Takeaway food retailing					
51270	Catering services (including on-hired hospitality staff)			451	\$0.48	\$0.68	\$0.60	\$0.08
	Airline food catering service	H451310	Airline catering service					
	Catering service operation	H451320	Catering service					
	Labour supply for hospitality	N721270	Labour supply – hospitality workers					
<b>Pubs, Taverns and Bars</b>								
57200	Pubs, taverns, and bars			441	\$0.60	\$0.85	\$0.76	\$0.08
	Bar operation	H452010	Bar – licensed					
	Hotel bar operation	H452020	Hotel operation – mainly drinking place					
	Night club operation	H452030	Nightclub operation					
	Pub operation	H452040	Pub operation – mainly drinking place					
	Tavern operation	H452050	Tavern operation – mainly drinking place					
	Wine bar operation	H452060	Wine bar operation – mainly drinking place					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
Clubs (Hospitality)								
57400	Clubs (hospitality)			441	\$0.60	\$0.85	\$0.76	\$0.08
	Hospitality club operation	H453010	Club – hospitality					
	Licensed club operation	H453020	Club – licensed					
		H453030	Licenced club operation					
Transport, Postal and Warehousing								
Road Freight Transport								
61100	Road freight transport			463	\$2.46	\$3.30	\$3.10	\$0.08
	Delivery service (road)	I461010	Delivery service – road					
	Furniture removal service	I461020	Furniture removal service – road					
	Log haulage service (road)	I461030	Log haulage service – road					
	Road freight transport service	I461040	Road freight transport service					
	Road vehicle towing	I461050	Taxi truck service					
	Taxi truck service (with driver)	I461060	Towing service – motor vehicle					
	Truck hire service (with driver)	I461070	Truck hire service – with driver					
Road Passenger Transport								
61210	Interurban and rural bus transport			461	\$0.96	\$1.32	\$1.21	\$0.08
	Bus transport service, outside metropolitan area	I462110	Bus, coach transport – long distance					
	Charter bus service, outside metropolitan area	I462120	Charter bus service – long distance					
	Interurban bus service	I462130	Rural bus service					
	Rural bus service							
61220	Urban bus transport			461	\$0.96	\$1.32	\$1.21	\$0.08
	Airport bus service	I462210	Airport bus service					
	Metropolitan bus service	I462220	Bus, coach transport – short distance					
	Metropolitan charter bus service	I462230	Charter bus service – short distance					
	School bus service	I462240	School bus service					
	Tramway passenger transport service	I462250	Tramway passenger transport service					
	Urban bus service							
61230	Taxi and road transport (not elsewhere classified)			461	\$0.96	\$1.32	\$1.21	\$0.08
	Hire car service (with driver)	I462310	Hire car service – with driver					
	Road passenger transport (not elsewhere classified)	I462320	Road passenger transport nec					
	Shuttle van service operation	I462330	Taxi cab service					
	Taxi cab management service (i.e. operation on behalf of owner)							
	Taxi service							
Rail Freight Transport								
62000	Rail freight transport			461	\$0.96	\$1.32	\$1.21	\$0.08
	Rail freight transport service	I471010	Freight transport service – railway					
	Suburban rail freight service							
Rail Passenger Transport								
62100	Rail passenger transport			461	\$0.96	\$1.32	\$1.21	\$0.08
	Commuter rail passenger service	I472010	Monorail operation					
	Metropolitan rail passenger service	I472020	Passenger transport service – railway					
	Monorail operation							
	Rail passenger transport service							
Water Transport								
63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)			501	\$1.14	\$1.55	\$1.43	\$0.08
	Ferry operation – international or coastal (vessels over 45 metres length and 500 tonnes displacement)	I481040	Water transport (vessels over 45 metres length and 500 tonnes displacement)					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Ocean cruise services	I481050	Ship charter, lease or rental (vessels over 45 metres length and 500 tonnes displacement – with crew)					
	Ship charter, lease or rental (with crew; vessels over 45 metres length and 500 tonnes displacement)	I481070	Ship management service (vessels over 45 metres length and 500 tonnes displacement)					
	Ship management service (i.e. operation of ships on behalf of owners) (vessels over 45 metres length and 500 tonnes displacement)	I482010	Ferry operation (vessels over 45 metres length and 500 tonnes displacement)					
		I482040	Ocean cruise service					
63020	Coastal or international water transport (vessels 45 metres length and under or 500 tonnes displacement and under)			501	\$1.14	\$1.55	\$1.43	\$0.08
	Boat charter, lease or rental (with crew; for any period) (vessels 45 metres length and under or 500 tonnes displacement and under)	I481030	Water transport (vessels 45 metres length and under or 500 tonnes displacement and under)					
	Ferry operation – international or coastal (vessels 45 metres length and under or 500 tonnes displacement and under)	I481060	Ship charter, lease or rental (vessels under 45 metres length or 500 tonnes displacement – with crew)					
	Ship management service (i.e. operation of ships on behalf of owners) (vessels 45 metres length and under or 500 tonnes displacement and under)	I481080	Ship management service (vessels under 45 metres length or 500 tonnes displacement)					
		I482020	Ferry operation (vessels under 45 metres length or 500 tonnes displacement)					
63030	Inland water transport (except passenger-only)			501	\$1.14	\$1.55	\$1.43	\$0.08
	Freight transport service (river, harbour or lake)	I481010	Freight transport service – river, harbour or lake					
		I481020	Inland water transport (except passenger only)					
		I482060	Vehicular ferry or punt operation – in inland waters					
63031	Water passenger transport (river, lake, or harbour)			501	\$1.14	\$1.55	\$1.43	\$0.08
	Passenger ferry operation (river, harbour or lake)	I482030	Inland water transport (passenger only)					
	Passenger transport service (river, harbour or lake)	I482050	Passenger ferry operation – river, harbour or lake					
	Water taxi service (river, harbour or lake)	I482070	Water taxi service					
<b>Air and Space Transport</b>								
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129			491	\$0.44	\$0.63	\$0.55	\$0.08
	Operation of medium and large aeroplanes	I490008	Air transport under CAA Rules part 121, 125, or 129					
	Foreign airlines operation	I490010	Aircraft charter, lease or rental – with crew					
		I490020	Airline operation – scheduled domestic					
		I490030	Airline operation – scheduled international					
		I490040	Freight transport service – non-scheduled air transport					
		I490050	Freight transport service – scheduled domestic air transport					
		I490060	Freight transport service – scheduled international air transport					
64040	Air operations under Civil Aviation Rules Part 133 or 135			493	\$1.58	\$2.14	\$1.99	\$0.08
	Flying school operation	I490004	Air operations under CAA Rules part 133					
	Helicopter operations	I490006	Air operations under CAA Rules part 135					
	Small aeroplane operation	I501030	Helicopter charter					
		P821920	Flying school					
2130	Air operations under Civil Aviation Rules Part 137			493	\$1.58	\$2.14	\$1.99	\$0.08
	Agricultural aircraft operations	A052903	Aerial crop dusting or spraying					
		A052907	Aerial fertiliser spreading					
		A052910	Aerial mustering					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
		A052913	Aerial pest control					
		A052930	Crop dusting service – aerial					
		A052950	Fertiliser spreading – aerial					
		A052973	Mustering – aerial					
		A052977	Pest control service – aerial					
64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115			493	\$1.58	\$2.14	\$1.99	\$0.08
	Gyrogliders and parasails operation	I490002	Air operations under CAA Rules parts 101, 103 and 104					
	Microlight aircraft operation	I501055	Air operations under CAA Rules part 115					
	Glider operation	I501035	Hot air ballooning operation					
	Parachuting and sky-diving operations	I501017	Hang glider operation					
	Hang glider operation	I501043	Parachuting and sky-diving operations					
<b>Scenic and Sightseeing Transport</b>								
66500	Scenic and sightseeing transport (excluding aviation)			501	\$1.14	\$1.55	\$1.43	\$0.08
	Aerial cable car operation	I501001	Boat hiring (with crew)					
	Airboat operation	I501005	Cable car operation					
	Boat hiring (with crew)							
	Chair lift operation (except ski lift operation)	I501010	Chair lift operation					
	Charter fishing boat operation	I501013	Charter fishing boat operation					
	Cruise operation (river, harbour or lake; with or without restaurant facilities)	I501015	Cruise operation – river, harbour or lake, with or without restaurant facilities					
	Harbour sightseeing tour operation	I501020	Four wheel drive tour operation – with driver					
	Hovercraft operation	I501023	Harbour sightseeing tour operation					
	Jet boat operation	I501025	Game fishing tours					
	Scenic railway operation	I501040	Motor cycle tour operation – with driver					
	Sightseeing bus, coach or tramway operation	I501045	Railway operation – by historical railway societies or as a tourist attraction					
	Steam train operation	I501050	Whale watching tour					
	Whale watching cruise operation	I501060	Scenic and sightseeing transport (excluding aviation)					
		R913955	Jet boat tour operation					
<b>Pipeline and Other Transport</b>								
65010	Pipeline transport			171	\$0.26	\$0.38	\$0.32	\$0.08
	Pipeline operation for the transport of gas, oil and other material	I502110	Pipeline operation					
65090	Transport (not elsewhere classified)			523	\$0.91	\$1.26	\$1.15	\$0.08
	Over snow transport operation	I502910	Ski lift operation					
	Ski lift operation	I502920	Ski tow operation					
	Transport operation (not elsewhere classified)	I502930	Transport operation nec					
<b>Postal and Courier Pick-up and Delivery Services</b>								
71110	Postal services			511	\$1.43	\$1.94	\$1.80	\$0.08
	Mail network operation	I510110	Mail network operation					
	Mailbox rental service	I510120	Mailbox rental service					
	Post office operation	I510140	Post office operation					
71111	Retail postal services			424	\$0.29	\$0.44	\$0.37	\$0.08
	Postshop operation	I510145	Postshop operation					
	Postal agency operation	I510150	Retail postal service					
71120	Courier pick-up and delivery services			511	\$1.43	\$1.94	\$1.80	\$0.08
	Circular home delivery service	I510210	Courier service					
	Customised express pick-up and delivery service	I510213	Grocery home delivery service					
	Grocery home delivery service	I510105	Letterbox delivery services – addressed mail					
	Home delivery service	I510108	Letterbox delivery services – advertising material					



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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Junk mail home delivery service	I510240	Letterbox delivery services (non-postal)					
	Letterbox delivery services – addressed mail	I510220	Messenger service					
	Letterbox delivery services – advertising material	I510130	Newspaper home delivery					
	Letterbox delivery services (non-postal)	I510230	Pick-up and delivery service nec					
	Messenger service	I510235	Rural post pick-up and delivery service					
	Newspaper home delivery							
	Pick-up and delivery service (not elsewhere classified)							
	Rural post pick-up and delivery service							
<b>Water Transport Support Services</b>								
66210	Stevedoring services			525	\$2.26	\$3.03	\$2.84	\$0.08
	Ship loading or unloading service (provision of labour)	I521110	Ship loading or unloading service					
	Stevedoring service	I521120	Stevedoring					
66230	Port and water transport terminal operations			501	\$1.14	\$1.55	\$1.43	\$0.08
	Coal loader operation (water transport)	I521205	Coal loader operation – sea transport					
	Container terminal operation (water transport)	I521210	Container terminal operation – marine cargo					
	Grain loader operation (water transport)	I521215	Freight terminal operation – sea transport					
	Port operation	I521220	Grain loader operation – sea transport					
	Ship mooring service	I521235	Passenger terminal operation – sea transport					
	Water freight terminal operation	I521240	Port operator					
	Water passenger terminal operation	I521245	Ship mooring service					
	Wharf operation	I521250	Wharf facility leasing					
		I521255	Wharf provision					
66290	Water transport support services (not elsewhere classified)			501	\$1.14	\$1.55	\$1.43	\$0.08
	Diving (including salvage and underwater inspection; excluding fishing)	I521225	Harbour service nec					
	Lighterage service	I521910	Diver – commercial, salvage					
	Navigation service (water transport)	I521920	Navigation service – water transport					
	Pilotage service	I521930	Pilotage service					
	Salvage service, marine	I521940	Port service nec					
	Towboat and tugboat operation	I521950	Salvage service – marine					
	Water vessel towing service	I521960	Service to water transport nec					
		I521970	Towboat operation					
<b>Airport Operations and Other Air Transport Support Services</b>								
66300	Airport operations and air transport support services (not elsewhere classified)			491	\$0.44	\$0.63	\$0.55	\$0.08
	Air traffic control service	I522010	Air traffic control system operation					
	Air transport navigation service	I522020	Airport operation					
	Aircraft support service (not elsewhere classified)	I522030	Airport service					
	Airport baggage handling service							
	Airport operation							
	Airport terminal operation							
<b>Other Transport Support Services</b>								
66440	Customs and shipping agents and freight-forwarding services (no handling of goods)			521	\$0.14	\$0.24	\$0.18	\$0.08
	Customs agency service (no goods handling)	I529110	Customs agency or broker service (no goods handling)					
	Customs clearance service (no goods handling)	I529120	Export documentation preparation service (no goods handling)					
	Export documentation preparing service (no goods handling)	I529130	Import documentation preparation service (no goods handling)					
	Freight brokerage service (no goods handling)	I529140	Shipping agency service (excluding handling of goods)					

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Freight forwarding (no goods handling) nec	I529211	Freight forwarding (no goods handling) – air					
	Import documentation preparation service (no goods handling)	I529221	Freight forwarding (no goods handling) – except by road or air					
	Shipping agency service (no goods handling)	I529231	Freight forwarding (no goods handling) – road					
	Air freight forwarding service (no goods handling)	I529241	Freight forwarding (no goods handling) nec					
	Rail freight forwarding service (no goods handling)	I529930	Freight brokerage service (no goods handling)					
	Road freight forwarding service (no goods handling)							
	Water freight forwarding service (no goods handling)							
66420	Freight-forwarding services and customs and shipping agents (including handling of goods)			523	\$0.91	\$1.26	\$1.15	\$0.08
	Customs agency service (including goods handling)	I529111	Customs agency or broker service including goods handling					
	Customs clearance service (including goods handling)	I529121	Export documentation preparation service including goods handling					
	Export documentation preparing service (including goods handling)	I529131	Import documentation preparation service including goods handling					
	Freight brokerage service (including goods handling)	I521980	Shipping agency service including goods handling					
	Freight forwarding (including goods handling) nec	I529210	Freight forwarding including goods handling – air					
	Import documentation preparation service (including goods handling)	I529220	Freight forwarding including goods handling – except by road or air					
	Shipping agency service (including goods handling)	I529230	Freight forwarding including goods handling – road					
	Air freight forwarding service (including goods handling)	I529240	Freight forwarding including goods handling nec					
	Rail freight forwarding service (including goods handling)	I529931	Freight brokerage service including goods handling					
	Road freight forwarding service (including goods handling)							
	Water freight forwarding service (including goods handling)							
66190	Transport support services (not elsewhere classified)			523	\$0.91	\$1.26	\$1.15	\$0.08
	Container terminal operation (road and rail)	C141120	Logyard operation in conjunction with a processing plant					
	Freight or goods terminal (not elsewhere classified)	I529910	Chauffeur service					
	Logyard operation in conjunction with a processing plant	I529920	Container terminal or park facilities – for road freight					
	Railway station or terminal operation	I529940	Railway station operation					
	Road freight terminal operation	I529950	Service to transport nec					
	Road passenger terminal operation	I529960	Services to road transport nec					
	Road vehicle driving service (except owner/operator)	I529970	Toll bridge operation					
	Toll bridge operation	I529980	Toll road operation					
	Toll road operation	I529990	Weighbridge operation					
	Weighbridge operation	N732040	Wool dumping					
61231	Taxi and other vehicle scheduling operations			724	\$0.14	\$0.24	\$0.18	\$0.08
	Taxi radio base operation	I462340	Taxi organisation (excluding those that provide taxi services)					
		I529985	Transport and delivery vehicle scheduling service					
<b>Warehousing and Storage Services</b>								
67010	Grain storage services			531	\$0.92	\$1.27	\$1.16	\$0.08
	Grain elevator operation	I530110	Grain elevator operation					
	Grain silo operation	I530120	Grain silo operation					
	Grain storage service	I530130	Grain storage					

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
67090	Warehousing and storage services (not elsewhere classified)			531	\$0.92	\$1.27	\$1.16	\$0.08
	Bond store operation	F331120	Woolstore operation					
	Bulk petroleum storage service	I530910	Bond store operation					
	Controlled atmosphere store operation	I530920	Cold store operation					
	Cool room storage service	I530930	Controlled atmosphere store operation					
	Free store operation (storage of goods not under bond)	I530940	Cool storage of fruit and vegetables					
	Furniture storage service	I530950	Furniture storage service					
	Refrigerated storage service	I530960	Storage service nec					
	Storage (not elsewhere classified)	I530970	Warehousing nec					
	Warehousing (not elsewhere classified)							
	Wool storage service							
<b>Information Media and Telecommunications</b>								
<b>Newspaper, Periodical, Book and Directory Publishing</b>								
24211	Newspaper publishing			541	\$0.06	\$0.14	\$0.08	\$0.08
	Newspaper publishing (except internet)	J541110	Newspaper publishing (except internet)					
	Community newspaper publishing (except internet)	J541120	Community newspaper publishing (except internet)					
24221	Magazine and other periodical publishing			541	\$0.06	\$0.14	\$0.08	\$0.08
	Comic book publishing (except internet)	J541205	Magazine publishing (except internet)					
	Journal (including trade journal) publishing (except internet)	J541207	Journal (including trade journal) publishing (except internet)					
	Magazine publishing (except internet)	J541210	Periodical publishing (except internet)					
	Newsletter publishing (except internet)	J541220	Newsletter publishing (except internet)					
	Periodical publishing (except internet)							
	Racing form publishing (except internet)							
	Radio and television guide publishing (except internet)							
24230	Book publishing			541	\$0.06	\$0.14	\$0.08	\$0.08
	Atlas publishing (except internet)	J541310	Book and other publishing (except internet)					
	Book publishing (except internet)	J541320	Technical manual publishing (except internet)					
	Encyclopaedia publishing (except internet)							
	Technical manual publishing (except internet)							
	Textbook publishing (except internet)							
	Travel guide book publishing (except internet)							
24233	Directory and mailing-list publishing			541	\$0.06	\$0.14	\$0.08	\$0.08
	Address list publishing (except internet)	J541410	Directory and mailing list publishing (except internet)					
	Business directory publishing (except internet)							
	Directory publishing (except internet)							
	Mailing list publishing (except internet)							
	Telephone directory publishing (except internet)							
24231	Publishing (not elsewhere classified) (except software, music, and Internet)			541	\$0.06	\$0.14	\$0.08	\$0.08
	Art print publishing (except internet)	J541910	Publishing nec					
	Calendar publishing (except internet)							
	Diary publishing (except internet)							
	Greeting card publishing (except internet)							
	Postcard publishing (except internet)							
<b>Software Publishing</b>								
24235	Software publishing			541	\$0.06	\$0.14	\$0.08	\$0.08
	Software publishing (non-customised)	J542005	Development of computer software for mass production					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
		J542010	Computer software publishing					
<b>Motion Picture and Video Activities</b>								
91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)			903	\$0.49	\$0.70	\$0.62	\$0.08
	Motion picture and video activities (not elsewhere classified)	J551110	Film and video production					
	Motion picture production	J551120	Motion picture film or tape production					
	Television commercial production	J551407	Motion picture and video activities nec					
	Television program production	J551130	Television film or tape production					
	Video filming for commercial usage	J551140	Video filming for commercial usage (including motion pictures)					
	Video production							
91120	Motion picture and video distribution			901	\$0.12	\$0.21	\$0.15	\$0.08
	Film distribution	J551210	Film and video distribution					
	Motion picture and video distribution	J551220	Rental of film					
	Motion picture leasing	J551230	Video tape leasing – excluding hire to the public by video hire outlets					
	Motion picture library operation (stock footage)							
	Television program distribution							
91130	Motion picture exhibition			903	\$0.49	\$0.70	\$0.62	\$0.08
	Cinema operation	J551310	Cinema operation					
	Drive-in theatre operation	J551320	Drive-in theatre operation					
	Festival operation (exhibition of motion pictures)							
	Motion picture screening							
	Motion picture theatre operation							
91111	Post-production and digital visual effects services			693	\$0.14	\$0.24	\$0.18	\$0.08
	Computer graphic, animation service	J551403	Digital visual effects services					
	Special effect post-production service	J551404	Film and video production – digital special effects					
	Developing and printing motion picture film	J551405	Film or video post-production services					
	Digital visual effect services	J551410	Motion picture or video editing service (including video conversion)					
	Film or tape closed captioning							
	Film or video post-production service							
	Film or video transfer service							
	Motion picture film reproducing							
	Motion picture or video editing service							
	Post synchronisation sound dubbing							
	Post-production facility, motion picture or video							
	Sound dubbing service, motion picture							
	Subtitling of motion picture, film or video							
	Teleproduction service							
	Titling of motion picture film or video							
	Video conversion service (between audio and visual media formats)							
<b>Sound Recording and Music Publishing</b>								
24234	Music publishing			541	\$0.06	\$0.14	\$0.08	\$0.08
	Authorising use of copyrighted musical composition	J552110	Music publishing					
	Music book (bound sheet music) publishing							
	Music book publishing							
	Music copyright buying and selling							
	Music publishing							
	Sheet music publishing							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Song publishing							
92510	Music and other sound recording activities (not elsewhere classified)			903	\$0.49	\$0.70	\$0.62	\$0.08
	Audio service (including for meetings and conferences)	J552210	Sound recording studio operation					
	Producing pre-recorded radio programming	J552220	Audio service (including sound engineering)					
	Record distribution							
	Record production							
	Record production and distribution							
	Sound recording post-production service							
	Sound recording studio operation							
<b>Radio Broadcasting</b>								
91210	Radio broadcasting			901	\$0.12	\$0.21	\$0.15	\$0.08
	Radio (including satellite radio) network operation	J561010	Radio service					
	Radio broadcasting service	J561020	Radio station operation					
	Radio network operation							
	Radio station operation							
<b>Television Broadcasting</b>								
91220	Free-to-air television broadcasting			901	\$0.12	\$0.21	\$0.15	\$0.08
	Free-to-air television service	J562110	Free-to-air television service					
	Television broadcasting network operation	J562120	Television station operation (free-to-air)					
	Television broadcasting station operation							
91230	Cable and other subscription programming			901	\$0.12	\$0.21	\$0.15	\$0.08
	Cable broadcasting network operation	J562205	Cable broadcasting network operation					
	Cable broadcasting station operation	J562210	Pay TV operation					
	Pay television, broadcasting network operation	J562220	Subscription television broadcasting service					
	Pay television, broadcasting service							
	Pay television, broadcasting station operation							
	Satellite broadcasting network operation							
	Satellite broadcasting station operation							
	Subscription television broadcasting service							
<b>Internet Publishing and Broadcasting</b>								
24232	Internet publishing and broadcasting			541	\$0.06	\$0.14	\$0.08	\$0.08
	Internet art print publishing	J570005	Internet news website operation (excluding web search portal)					
	Internet atlas publishing	J570010	Internet publishing and broadcasting					
	Internet audio broadcasting							
	Internet book publishing							
	Internet directory publishing							
	Internet encyclopaedia and dictionary publishing							
	Internet greeting card publishing							
	Internet journal publishing							
	Internet magazine publishing							
	Internet news publishing							
	Internet periodical publishing							
	Internet video broadcasting							
<b>Telecommunications Services</b>								
71200	Wired telecommunications network operation			581	\$0.11	\$0.20	\$0.14	\$0.08
	International telephone network operation (wired)	J580110	Communication service (wired) – including telephone, telex service					
	Local telephone network operation (wired)							
	Long distance telephone network operation (wired)							
	Telecommunications network operation (wired)							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
71210	Wireless telecommunications network operation (not elsewhere classified)			581	\$0.11	\$0.20	\$0.14	\$0.08
	Mobile telecommunications network operation	J580210	Communication service (wireless) – including telephone service, except radio and TV broadcasting					
	Satellite telecommunications network operation	J580220	Television relay station operation					
	Wireless telecommunications network operation							
71230	Telecommunications services (not elsewhere classified)			581	\$0.11	\$0.20	\$0.14	\$0.08
	Paging service	J580910	Telecommunications services nec					
	Satellite earth station operation							
	Telecommunications reselling (including satellite systems)							
<b>Internet Service Providers and Web Search Portals</b>								
71240	Internet service providers and web-search portals			581	\$0.11	\$0.20	\$0.14	\$0.08
	Internet access provision	J591010	Internet cafe (mainly internet service operation)					
	Internet access service, on-line	J591020	Internet service provider					
	Internet search portal operation							
	Internet search web site operation							
	Internet service provision (ISP)							
	Portal web search operation							
	Web search portal operation							
<b>Data Processing, Web Hosting and Electronic Information Storage Services</b>								
78310	Data processing and web-hosting services			581	\$0.06	\$0.14	\$0.08	\$0.08
	Application hosting	J592105	Application hosting					
	Application service provision	J592110	Computer time sharing service					
	Audio and visual media streaming service	J592115	Cryptocurrency mining or blockchain services					
	Automated data processing service	J592120	Data entry service					
	Computer input preparation service	J592130	Data processing service					
	Computer time leasing or renting	J592135	GPS data recording and analysis service					
	Computer time sharing service	J592140	Microfiche production service					
	Data capture imaging service	J592150	Web hosting					
	Data entry service (electronic)							
	Data processing computer service							
	Disk and diskette conversion and recertification service							
	Electronic data processing service							
	Microfiche or microfilm recording and imaging service							
	Optical scanning service							
	Web hosting							
78320	Electronic information storage services			581	\$0.06	\$0.14	\$0.08	\$0.08
	Computer data storage and retrieval service (except library service)	J592205	Digital wallet service provider					
	Electronic information storage and retrieval service (except library service)	J592210	Information storage and retrieval service – except library					
<b>Libraries and Archives</b>								
92100	Libraries and archives			901	\$0.12	\$0.21	\$0.15	\$0.08
	Archive operation	J601010	Archival service					
	Film archive operation	J601020	Film archive service					
	Lending library operation	J601030	Library service					
	Library operation (except motion picture stock footage and distribution)	J601040	Photographic archive service					
	Mobile library operation	J601050	Sound archive service					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Motion picture film archive operation Music archive operation Reference library operation							
<b>Other Information Services</b>								
92110	Information services (not elsewhere classified)			581	\$0.07	\$0.15	\$0.09	\$0.08
	News collection service	J602010	News collection for radio broadcasting					
	Telephone-based recorded information service	J602020	News collection for television broadcasting					
		J602030	News collection service nec					
		J602040	Telephone-based recorded information service					
<b>Financial and Insurance Services</b>								
<b>Central Banking</b>								
73100	Central banking			621	\$0.06	\$0.14	\$0.08	\$0.08
	Central banking	K621010	Central bank operation					
	Financial regulatory service	K621020	Financial regulatory service					
<b>Depository Financial Intermediation</b>								
73210	Banking			621	\$0.06	\$0.14	\$0.08	\$0.08
	Development bank operation	K622110	Bank operation					
	Savings bank operation	K622120	Trading bank operation					
	Trading bank operation							
73220	Building society operation			621	\$0.06	\$0.14	\$0.08	\$0.08
	Building society operation	K622210	Building society					
		K622220	Permanent building society operation					
73230	Credit union operation			621	\$0.06	\$0.14	\$0.08	\$0.08
	Credit union operation	K622310	Credit union					
73290	Depository financial intermediation (not elsewhere classified)			621	\$0.06	\$0.14	\$0.08	\$0.08
	Bill of exchange discounting or financing (except by banks)	K622905	Merchant banking operation					
	Commercial finance company operation	K622910	Money market dealing					
	Depository financial intermediation (not elsewhere classified)	K623010	Finance company operation					
	Merchant banking operation							
	Money market dealing							
<b>Non-Depository Financing</b>								
73300	Non-depository financing			621	\$0.06	\$0.14	\$0.08	\$0.08
	Co-operative housing society operation (except co-operative housing society management services on a commission or fee basis)	K623020	Financing nec					
	Credit card issuing operation	K623030	Non-depository financing					
	Non-depository financing	K641960	Terminating building society operation					
	Non-depository home lending operation							
	Non-depository money lending operation							
<b>Financial Asset Investing</b>								
73400	Financial asset investing			621	\$0.06	\$0.14	\$0.08	\$0.08
	Charitable/educational trust or foundation operation (investment type; in predominantly financial assets, except trust management services on a commission or fee basis)	K624010	Financial asset investing					
	Friendly society operation (investment type; in predominantly financial assets)	K624020	Friendly society operation					
	Holding company operation (viz. holding shares in subsidiary companies)	K624030	Holding company operation – passive investment in subsidiary companies					
	Investment operation (own account; in predominantly financial assets; except superannuation funds)	K624040	Investment – financial assets					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Mutual fund operation (except fund management on a commission or fee basis)	K624050	Investment company operation					
	Unit trust operation (investment type; in predominantly financial assets; except trust management on a commission or fee basis)	K624060	Investment operation – own account					
		K624070	Unit trust operation (investment type, in predominantly financial assets)					
<b>Life Insurance</b>								
74110	Life insurance			621	\$0.06	\$0.14	\$0.08	\$0.08
	Life insurance provision	K631010	Life insurance provision					
	Life reinsurance provision							
<b>Health and General Insurance</b>								
74210	Health insurance			621	\$0.06	\$0.14	\$0.08	\$0.08
	Dental insurance provision	K632110	Dental insurance provision					
	Funeral benefit provision	K632120	Funeral benefit provision					
	Health insurance provision	K632130	Health insurance					
74220	General insurance			621	\$0.06	\$0.14	\$0.08	\$0.08
	Accident insurance provision	K632210	Accident insurance provision					
	All risks insurance provision	K632220	Fire insurance provision					
	Fire insurance provision	K632230	General insurance					
	General insurance provision	K632240	Household insurance					
	Household insurance provision	K632250	Insurance – accident, house, marine and general					
	Insurance provision (not elsewhere classified)	K632260	Motor vehicle insurance					
	Mortgage insurance provision	K632270	Third party insurance					
	Motor vehicle insurance provision	K632280	Travel insurance provision					
	Owner's liability insurance provision	K632290	Workers' compensation insurance					
	Reinsurance (except life) provision							
	Third party insurance provision							
	Travel insurance provision							
	Worker's compensation insurance provision							
<b>Superannuation Funds</b>								
74120	Superannuation funds			621	\$0.06	\$0.14	\$0.08	\$0.08
	Approved deposit fund (superannuation) operation	K633010	Pension fund separately constituted – operation					
	Pension fund, separately constituted, operation	K633020	Superannuation fund operation – separately constituted					
	Superannuation fund, separately constituted, operation							
<b>Auxiliary Finance and Investment Services</b>								
75110	Financial asset broking services			621	\$0.06	\$0.14	\$0.08	\$0.08
	Commodity futures broking or dealing (on a commission or transaction fee basis)	K641105	Asset trading of mortgages					
	Financial asset broking service (on a commission or transaction fee basis)	K641110	Commodity futures broking or dealing					
	Stock broking or trading (on a commission or transaction fee basis)	K641120	Financial asset broking service					
	Trading of mortgages operation (on a commission or transaction fee basis)	K641130	Stockbroking or trading					
75190	Auxiliary finance and investment services (not elsewhere classified)			621	\$0.06	\$0.14	\$0.08	\$0.08
	Arranging home loans for others (on a commission or fee basis)	K641905	Credit card administration service					
	Auxiliary finance service (not elsewhere classified)	K641910	Executor service					
	Clearing house operation	K641915	Financial service nec					
	Co-operative housing society management service (on a commission or fee basis)	K641920	Fund raising nec – on a commission or fee basis					



ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Credit card administration service	K641925	Money changing service (non-bank)					
	Executor service	K641930	Mortgage broking service					
	Finance consultant service	K641935	Nominee service					
	Financial asset investment consultant service	K641940	Portfolio investment management service					
	Insurance fund management service (on a commission or fee basis)	K641945	Service to finance and investment nec					
	Money changing service (non-bank)	K641950	Share registry operation					
	Nominee service	K641955	Superannuation fund management service – on a fee or commission basis					
	Portfolio, investment, management service (on a commission or fee basis)	K641965	Trustee service					
	Security valuation service	K641970	Valuation service – securities					
	Share registry operation	M699905	Cryptocurrency trading, brokering or exchange					
	Stock exchange operation							
	Superannuation fund management service (on a commission or fee basis)							
	Trustee service							
<b>Auxiliary Insurance Services</b>								
75200	Auxiliary insurance services			621	\$0.06	\$0.14	\$0.08	\$0.08
	Actuarial service	K642010	Actuarial service					
	Claim adjustment service	K642020	Claim assessment service					
	Claim assessment service	K642030	Insurance agency service					
	Insurance agency service	K642040	Insurance broking service					
	Insurance broking service	K642050	Insurance consultant service					
	Insurance consultant service	K642060	Service to insurance nec					
<b>Rental, Hiring and Real Estate Services</b>								
<b>Motor Vehicle and Transport Equipment Rental and Hiring</b>								
77410	Passenger car and minibus rental and hiring			641	\$0.69	\$0.97	\$0.87	\$0.08
	Car rental (without driver)	L661110	Car leasing, hiring or renting – except licensed hire cars or taxi cabs					
		L661120	Rental of motor vehicles					
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)			661	\$1.20	\$1.64	\$1.51	\$0.08
	Aeroplane rental (without pilot)	L661905	Aircraft leasing					
	Boat hiring (without crew)	L661910	Bus, coach leasing					
	Bus (except minibus) rental (without driver)	L661915	Campervan leasing, hiring or renting					
	Caravan rental	L661920	Caravan hiring					
	Houseboat rental	L661925	Container hiring					
	Motor cycle rental	L661930	Horse trailer hiring					
	Motor home rental	L661935	Other transport equipment leasing					
	Railway stock leasing	L661940	Rental of auxiliary transport equipment such as trailers, caravans					
	Ship rental (without crew)	L661945	Rental of boats and yachts					
	Shipping container rental	L661950	Ship leasing					
	Trailer rental	L661955	Trailer hiring					
	Truck rental (without driver)	L661960	Truck leasing, hiring or renting					
<b>Farm Animal and Bloodstock Leasing</b>								
77301	Holder investor farms and livestock			641	\$0.69	\$0.97	\$0.87	\$0.08
	Agricultural land renting or leasing	L662065	Farm animal investment (not actively farming)					
	Bloodstock leasing	L662070	Holder investor farms and farm animals					
	Dairy cattle leasing (for sharemilking purposes)	L662075	Investment – farm animals					
	Farm animal leasing	L662080	Racehorse leasing					
	Racehorse leasing	L662085	Share milking (non-milking participant)					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Sharemilking (non-active participant)							
<b>Other Goods and Equipment Rental and Hiring</b>								
77430	Heavy machinery and scaffolding rental and hiring			661	\$1.20	\$1.64	\$1.51	\$0.08
	Agricultural machinery rental (without operator)	L663110	Agricultural machinery leasing					
	Construction machinery rental (without operator)	L663120	Construction machinery leasing					
	Forklift hiring or leasing (without operator)	L663130	Crane hiring or leasing (without operator)					
	Mining machinery rental (without operator)	L663947	Plant and equipment hiring or leasing without operator (excluding office machinery or equipment)					
	Mobile platform rental							
	Scaffolding rental (except erection of scaffolding)							
95110	Video and other electronic media rental and hiring			424	\$0.29	\$0.44	\$0.37	\$0.08
	Computer game rental	L663210	Rental of video tape, DVD or games					
	Pre-recorded electronic media rental	L663220	Video tape, DVD and game hiring to general public					
	Pre-recorded video cassette rental							
	Pre-recorded video disc rental							
	Video game rental							
95190	Goods and equipment rental and hiring (not elsewhere classified)			641	\$0.69	\$0.97	\$0.87	\$0.08
	Amusement machine, coin operated, rental and hiring	L663903	Amusement machine hiring – including peripherals					
	Art work rental	L663907	Bicycle hiring					
	Bicycle rental	L663910	Camping equipment hiring					
	Camping equipment rental	L663913	Costume hiring					
	Costume hire	L663917	Domestic appliance hiring					
	DIY equipment rental	L663920	Fishing tackle hiring					
	Electric and electronic appliance rental	L663922	Function equipment renting, leasing or hiring					
	Function equipment renting, leasing or hiring	L663923	Furniture hiring					
	Furniture rental	L663925	Goods and equipment rental and hiring nec					
	Hand tool rental	L663927	Hobby equipment hiring					
	Office machinery rental	L663930	Household goods hiring					
	Pot plant hire	L663933	Marquee and tent hiring					
	Sound reproducing equipment rental	L663937	Office machinery or equipment hiring					
	Sports and recreation equipment rental	L663940	Personal and household goods hiring nec					
	Suit hire	L663943	Photographic equipment hiring					
	Video recorder or player rental	L663950	Plant hiring and tending (of ornamental plants)					
		L663953	Rental of personal and household goods					
		L663957	Rental of theatrical equipment					
		L663960	Ski equipment hire					
		L663963	Sound reproducing equipment – household – hiring					
		L663967	Sporting equipment hiring					
		L663970	Television hiring					
		L663973	Toy library (non-welfare service)					
<b>Non-Financial Intangible Assets Leasing</b>								
77300	Non-financial assets leasing and investment (including franchisors)			671	\$0.18	\$0.29	\$0.23	\$0.08
	Brand-name leasing	L664070	Copyright material leasing by franchisors					
	Fishing quota leasing	L664072	Cryptocurrency investing – own account					
	Franchise agreement leasing	L664075	Franchisors nec					
	Horticultural plant variety right leasing	L664010	Investment – non financial assets nec					
	Mineral exploration right on-leasing	L664020	Investment – patents and copyrights					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Patent leasing	L664030	Investment – tangible artistic work					
	Radio spectrum right leasing	L664040	Leasing licences					
	Taxi cab plate leasing	L664050	Non-financial asset investment					
	Trademark leasing	L664060	Taxi cab plate leasing					
<b>Property Operators</b>								
77110	Residential property operators and developers (excluding construction)			673	\$0.44	\$0.63	\$0.55	\$0.08
	Apartment (except holiday apartment) renting or leasing	L671110	Apartment renting or leasing – except holiday apartment					
	Caravan park, residential (other than holiday), operation	L671120	Building, residential – renting or leasing – other than holiday					
	Flats (except holiday flats) renting or leasing	L671130	Flat renting or leasing – except holiday flat					
	House (except holiday house) renting or leasing	L671140	House renting or leasing – except holiday house					
	Residential property body corporate operation	L671150	Investment – residential property					
	Residential property development (excluding construction)	L671160	Rental of residential property					
	Residential property strata corporation operation	L671170	Residential property body corporate					
		L671180	Residential property operation and development (excluding site construction)					
77120	Non-residential property operators and developers (excluding construction)			673	\$0.44	\$0.63	\$0.55	\$0.08
	Commercial or industrial property renting or leasing	E321120	Land development or subdivision (excluding construction)					
	Commercial property body corporation	L671205	Building contractor – all construction sub-contracted					
	Commercial property development (excluding construction)	L671210	Building, non-residential – renting or leasing					
	Commercial property strata corporation	L671220	Commercial property body corporates					
	Factory renting or leasing	L671230	Investment – commercial property					
	Office space renting or leasing	L671233	Non-residential property operation nec					
	Self-storage renting or leasing	L671237	Non-residential property development (excluding construction)					
	Shopping centre renting or leasing	L671240	Property – non-residential – renting or leasing					
	Warehouse renting or leasing	L671250	Rental of commercial property					
		L671260	Shopping mall operation					
<b>Real Estate Services</b>								
77200	Real estate services			671	\$0.18	\$0.29	\$0.23	\$0.08
	Broking service (real estate)	L672010	Real estate agency service					
	Real estate agency service	L672020	Real estate auctioning service					
	Real estate auctioning service	L672030	Real estate body corporate management service					
	Real estate management service	L672040	Real estate broking service					
	Real estate rental agency service	L672050	Real estate management service					
	Time share apartment management service	L672060	Real estate rental agency service					
	Valuing service (real estate)	L672070	Time share apartment management service					
		L672080	Valuing service – real estate					
<b>Professional, Scientific and Technical Services</b>								
<b>Scientific Research Services</b>								
78100	Scientific research services			695	\$0.11	\$0.20	\$0.14	\$0.08
	Aeronautical research service	M691005	Agricultural research activities					
	Agricultural research service	M691010	Engineering research activities					
	Biological research service	M691015	Food research institution operation – except university					
	Biotechnology research service	M691020	Industrial research institution operation – except university					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Economic research service	M691025	Medical research institution operation – except university					
	Food research service	M691030	Medical science research activities					
	Industrial research service	M691035	Natural science – astronomy, chemistry, mathematics, physics, earth sciences research activities					
	Medical research service	M691040	Observatory operation – except university					
	Observatory research service	M691045	Scientific research institution operation – except university					
	Research farm operation	M691050	Social science – economics, psychology, sociology research activities					
	Scientific research service	M691055	Technology research activities					
	Social science research service							
	Space tracking research station operation							
<b>Architectural, Engineering and Technical Services</b>								
78210	Architectural services			693	\$0.14	\$0.24	\$0.18	\$0.08
	Architectural service	M692110	Architect					
	Drafting service, architectural	M692120	Architectural service					
	Landscape architectural service	M692130	Drafting service – architectural					
	Town planning service	M692140	Landscape architecture service					
		M692150	Town planning service					
78220	Surveying and mapping services			693	\$0.14	\$0.24	\$0.18	\$0.08
	Aerial surveying service	M692210	Aerial photography service					
	Cadastral surveying service	M692220	Aerial surveying service					
	Engineering surveying service	M692230	Engineering surveying service					
	Geodetic surveying service	M692240	Land surveying service					
	Gravimetric surveying service	M692250	Map preparation service					
	Hydrographic surveying service	M692260	Mining surveying service					
	Land surveying service	M692270	Oceanographic surveying service					
	Map preparation service	M692280	Seismic surveying service					
	Mining surveying service	M692290	Surveying service					
	Oceanographic surveying service							
	Photogrammetry							
	Seismic surveying service							
78230	Engineering design and engineering consulting services			693	\$0.14	\$0.24	\$0.18	\$0.08
	Boat designing service	M692305	Boat designing service					
	Building consulting service	M692310	Building consultancy service					
	Building inspection service	M692315	Chemical engineering service					
	Chemical engineering consulting service	M692320	Civil engineering consulting service					
	Civil engineering consulting service	M692325	Construction project management service – fee or contract basis					
	Construction consulting service	M692330	Drawing office service – engineering					
	Construction project management service (on a fee or contract basis – except prime contractor)	M692335	Electrical engineering service – consulting					
	Drafting service, engineering	M692340	Electronic engineering service – consulting					
	Electrical engineering consulting service	M692343	Engineering consulting service nec					
	Electronic engineering consulting service	M692345	Engineering drafting service					
	Engineering consulting service (not elsewhere classified)	M692347	Irrigation system design service					
	Geotechnical engineering consulting service	M692350	Marine engineering service – consulting					
	Hydraulic engineering consulting service	M692355	Mining engineering service					
	Industrial design service	M692360	Naval architecture service					
	Irrigation system design service	M692365	Product design service					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Marine engineering consulting service	M692370	Quantity surveying service					
	Materials handling engineering consulting service	M692375	Traffic engineering service					
	Mechanical engineering consulting service							
	Mining engineering consulting service							
	Naval architecture service							
	Pipeline engineering consulting service							
	Process engineering consulting service							
	Product design service (for furniture, fittings, machinery or equipment)							
	Quantity surveying service							
	Sanitary engineering consulting service							
	Traffic engineering consulting service							
78520	Specialised design services (not elsewhere classified)			693	\$0.14	\$0.24	\$0.18	\$0.08
	Commercial art service	C259930	Rubber stamp mfg					
	Fashion design service	M692410	Calligraphy service					
	Graphic design service	M692420	Commercial art service					
	Interior design service	M692430	Computer aided design nec					
	Jewellery design service	M692435	Design services nec					
	Rubber stamp manufacturing	M692440	Fashion design service					
	Signwriting	M692450	Graphic design service – for advertising					
	Textile design service	M692460	Interior design or decorating consultancy service					
	Ticket writing	M692470	Signwriting					
	Window dressing service	M692480	Ticket writing					
78290	Scientific testing and analysis services			697	\$0.39	\$0.57	\$0.49	\$0.08
	Chemical analysis service (not elsewhere classified)	M692505	Chemical analysis service nec					
	Forensic science service (except pathology service)	M692510	Forensic science consulting service – other than pathology service					
	Geology and geophysical testing service	M692515	Geological and geophysical consultancy service					
	Laboratory operation (providing chemical, food, electrical engineering or other technical services)	M692520	Inspecting (field) and advisory service (excluding meat inspection)					
	Materials strength testing service	M692525	Laboratory operation					
	Non-destructive testing service	M692530	Metallurgical service					
	Pollution monitoring service	M692535	Pollution monitoring service					
	Seismic survey data analysis service	M692540	Scientific or technical service nec					
	Testing or assay service on fee or contract	M692545	Seismic survey data analysis service					
	Wine testing	M692550	Testing or assay service					
	Wool testing service	M692555	Wool testing service					
<b>Legal, Accounting and Alternative Dispute Resolution Services</b>								
78410	Legal services			720	\$0.04	\$0.11	\$0.05	\$0.08
	Advocate service	M693105	Advocate					
	Alternative dispute resolution (ADR) service	M693110	Barrister					
	Arbitration service (excluding court operation)	M693115	Conveyancing service – by qualified legal practitioner					
	Barrister service	M693120	Conveyancing service – other than by qualified legal practitioner					
	Conveyancing service	M693125	Legal aid service					
	Family dispute resolution (FDR) service	M693130	Legal service					
	Legal aid service	M693135	Notary					
	Legal service	M693140	Patent attorney					
	Mediation service	M693145	Solicitor					
	Notary service	M693150	Title searching service					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Patent attorney service	M699912	Adjudication service (excluding court operation)					
	Restorative justice mediation service	M699915	Alternative dispute resolution service					
	Solicitor service	M699917	Arbitration service (excluding court operation)					
	Title-searching service	M699920	Mediation service – except court or personal relationship					
		M699925	Restorative justice mediation service					
		Q879007	Family and personal dispute resolution service (excluding court operation)					
78420	Accounting services			721	\$0.04	\$0.11	\$0.05	\$0.08
	Accounting service	M693210	Accountant					
	Auditing service	M693220	Accounting service					
	Bookkeeping service	M693230	Auditing service					
	Tax agent service	M693240	Bookkeeping service					
		M693250	Tax agent					
<b>Advertising Services</b>								
78510	Advertising services			691	\$0.13	\$0.22	\$0.16	\$0.08
	Advertising agency service	M694010	Advertising agency operation					
	Advertising material preparation service	M694020	Advertising service					
	Advertising placement service	M694030	Direct marketing service – advertising direct mail					
	Advertising service (except the sale of advertising space in own publication or broadcast)	M694040	Internet advertising service					
	Advertising space selling (on a commission or fee basis)	M694045	Loyalty card administration service					
	Aerial advertising service	M694060	Sample distribution service					
	Direct mail advertising service							
	Sample distribution service							
<b>Market Research and Statistical Services</b>								
78530	Market research and statistical services			621	\$0.06	\$0.14	\$0.08	\$0.08
	Market research service	M695010	Market research service					
	Public opinion research service	M695020	Public opinion research service					
	Statistical bureau operation							
	Statistical consulting service							
<b>Management and Related Consulting Services</b>								
78560	Corporate head office management services			723	\$0.12	\$0.21	\$0.15	\$0.08
	Corporate head office management	M696110	Corporate head office management services					
78550	Management services and related consulting services			723	\$0.12	\$0.21	\$0.15	\$0.08
	Agricultural management consulting service	M696205	Business consultant service					
	Business management service	M696210	Business management service nec					
	Directorships in companies	M696220	Environmental consultancy service – excluding laboratory service					
	Efficiency advisory service	M696225	Fishing technical consultancy service					
	Elected or appointed representatives on statutory bodies	M696230	Forestry and logging – management and consulting services					
	Environmental consulting service	M696235	Forestry ownership or management (excluding field operations)					
	Forestry management consulting service	M696240	Human relations consultancy service					
	Management consulting service	M696245	Management consultancy service					
	Merchandising consulting service	M696250	Management training service					
	Operations research service (commercial)	M696252	Marketing consultancy service					
	Personnel management consulting service	M696255	Merchandising consultancy service					
	Sales advisory service	M696260	Workplace health and safety consultancy service					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Tariff consulting service	M696265	Operations research service					
	Tourism development consulting service	M696270	Personnel management service					
		M696272	Policy or business analyst					
		M696275	Public affairs consultant service					
		M696280	Public relations counselling service					
		M696285	Sales advisory service					
		M696290	Tariff consultancy service					
		M696295	Tourism development consultancy service					
		M696296	Management service to local government and other statutory bodies					
		M696297	Management services nec					
		M699940	Migration consulting and service					
<b>Veterinary Services</b>								
86400	Veterinary services			697	\$0.39	\$0.57	\$0.49	\$0.08
	Animal clinic operation	M697010	Animal clinic or hospital operation					
	Animal hospital operation	M697020	Veterinary hospital					
	Animal pathology service	M697030	Veterinary surgeon					
	Animal quarantine station operation							
	Spaying service							
	Veterinary clinic operation							
	Veterinary service							
<b>Other Professional, Scientific and Technical Services</b>								
95230	Professional photographic services			691	\$0.13	\$0.22	\$0.16	\$0.08
	Portrait photography service	M699110	Commercial photography service					
	Professional photography service	M699120	Photography service – except aerial photography, motion picture production or photographic film processing					
	Street photography service	M699130	Portrait photography service					
	Studio photography service	M699140	Street photography service					
	Video filming of special events (e.g. birthdays, weddings)	M699150	Studio photography service					
	Wedding photography service	M699160	Video filming for private use including special events (birthdays, weddings etc)					
78291	Professional, scientific, and technical services (not elsewhere classified)			697	\$0.39	\$0.57	\$0.49	\$0.08
	Interpretation service	M699910	Interpreting service					
	Meteorological service	M699930	Meteorological service					
	Professional, scientific and technical services (not elsewhere classified)	M699945	Professional, scientific and technical services nec					
	Weather station operation	M699960	Valuation service – except for real estate or securities					
	Valuation service – except for real estate or securities	M699970	Weather station operation					
	Wool or livestock stocktaking service	M699975	Wool stocktaking service					
<b>Computer System Design and Related Services</b>								
78340	Computer systems design and related services			701	\$0.04	\$0.11	\$0.05	\$0.08
	Computer hardware consulting service	M700010	Computer consultancy service					
	Computer programming service	M700020	Computer programming service					
	Computer software consulting service	M700030	Internet consultancy service					
	Internet and web design consulting service	M700040	Internet website design service					
	Software development (customised) service (except publishing)	M700050	Development of customised computer software nec					
	Software installation service	M700060	Systems analysis service					
	Systems analysis service							

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
Administrative and Support services								
Employment Services								
78610	Employment placement and recruitment services (no on-hired staff)			724	\$0.14	\$0.24	\$0.18	\$0.08
	Artist, entertainer or other public figures management service	M696215	Entertainer/celebrity management service					
	Casting agency operation	N721110	Casting agency service					
	Employment agency operation	N721120	Employment agency operation (no on-hired staff)					
	Employment recruitment service	N721130	Employment placement service (candidates and contractors)					
	Employment registry operation	N721140	Executive search service					
	Executive placement service	N721150	Model agency					
	Outplacement service	N721160	Outplacement service					
Labour Supply Services								
78620	Labour supply services (on-hired staff – office workers only)			724	\$0.14	\$0.24	\$0.18	\$0.08
	Temporary staff – office workers only	N721230	Employment services (on-hired staff – office workers only)					
		N721260	Temporary staff – office workers only					
78621	Labour supply services (on-hired staff – non-office work – including less than 30% office work) (not elsewhere classified)			243	\$1.25	\$1.70	\$1.57	\$0.08
	Temporary labour hire – non-office work (including up to 30% office work)	N721220	Employment services (on-hired staff – non-office work – including up to 30% office work)					
		N721250	Temporary labour – non-office work – including up to 30% office work					
78622	Labour supply services (on-hired staff – both office and non-office work – minimum 30% office work)			728	\$0.67	\$0.93	\$0.84	\$0.08
		N721210	Employment services (on-hired staff – both office and non-office work – minimum 30% office work)					
86131	Labour supply services (nursing, medical, and dental)			863	\$0.91	\$1.26	\$1.15	\$0.08
	Nursing bureau	N721240	Nursing bureau					
	Nursing service (own account)	N721245	On-hired staff – nursing, medical, or dental					
	On-hired staff – nursing, medical, or dental	Q853960	Nursing care (in patient’s home, predominantly medical)					
		Q853965	Nursing service					
Travel Agency and Tour Arrangement Services								
66410	Travel agency and tour arrangement services			521	\$0.14	\$0.24	\$0.18	\$0.08
	Arranging and assembling tours	N722010	Booking service (passenger transport and/or accommodation)					
	Booking service (accommodation)	N722020	Guide service operation nec					
	Booking service (travel)	N722030	Ticket selling – for non-resident airlines					
	Inbound tour operator service	N722035	Tour arranging and assembling					
	Tour arrangement service	N722040	Tour guide service					
	Tour guide (excluding outdoor pursuits)	N722050	Tour retailing service					
	Tour operator service (arranging and assembling tours)	N729990	Tourist information centre operation					
	Tour retailing service	N722060	Travel agency service					
	Tour wholesaling service							
	Travel agency operation							
	Travel ticket agency operation							
Other Administrative Services								
78540	Office administrative services			726	\$0.24	\$0.37	\$0.30	\$0.08
	Billing and record-keeping service	N729110	Business administrative service					



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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Business administrative service	N729115	Payroll processing service					
	Clerical service	N729120	Secretarial service					
	Manual data entry service							
	Office administrative service (not elsewhere classified)							
	Payroll processing							
	Reception service							
78630	Document preparation services			724	\$0.14	\$0.24	\$0.18	\$0.08
	Desktop publishing (document preparation service)	N729210	Desktop publishing service					
	Document editing or proofreading service	N729215	Document preparation services nec					
	Letter writing service	N729220	Typing service					
	Resume writing service	N729230	Word processing service					
	Stenographic service	M699950	Translation service					
	Transcription service							
	Translation service							
	Typing service							
	Word processing service							
78691	Credit reporting and debt collection services			724	\$0.14	\$0.24	\$0.18	\$0.08
	Account collection service	N729310	Collection agency service					
	Bill collection service	N729320	Credit bureau or agency service					
	Collection agency operation							
	Consumer credit reporting service							
	Credit bureau or agency operation							
	Credit investigation service							
	Credit rating service							
	Debt collection service							
	Mercantile credit reporting service							
	Repossession service							
78692	Call centre operation			724	\$0.14	\$0.24	\$0.18	\$0.08
	Alarm monitoring service	G431080	Telemarketing – excluding goods sales and handling					
	Security alarm monitoring service	N729410	Call centre operation					
	Telemarketing service	N729420	Telephone answering service					
	Telephone answering service	O771205	Alarm system monitoring service					
	Telephone call centre operation	O771250	Surveillance system monitoring service					
	Voice mailbox service							
78693	Administrative services (not elsewhere classified)			726	\$0.24	\$0.37	\$0.30	\$0.08
	Administrative service (not elsewhere classified)	N729905	Administrative service nec					
	Event management service	N729910	Ticketing service nec					
	Meter reading service (electricity, gas, or water)	N729920	Event booking agent					
	Sport, art and similar event promotion service (without facilities)	N729930	Event, recreational or promotional, management					
	Sports ticketing service	N729940	Meter reading service – electricity					
	Theatre and concert booking service	N729950	Meter reading service – gas					
		N729980	Theatre ticket agency operation					
<b>Building Cleaning, Pest Control and Gardening Services</b>								
78660	Cleaning services and facilities management (not elsewhere classified)			945	\$1.07	\$1.47	\$1.35	\$0.08
	Bathroom/toilet cleaning	N731105	Chimney cleaning service					
	Building exterior cleaning (except sand blasting or steam cleaning)	N731110	Cleaning service					
	Building interior cleaning	N731115	Facilities management and cleaning service – contract nec					

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Caretaker (mainly cleaning and maintenance)	N731120	House cleaning service					
	Chimney cleaning	N731123	Industrial cleaning service					
	Duct cleaning	N731125	Office cleaning service					
	Facilities management on a contract or fee basis (not elsewhere classified)	N731130	Restaurant vat and cooker cleaning service					
	Gutter cleaning	N731135	Road sweeping – cleaning service					
	House cleaning service	N731140	Street sweeping – cleaning service					
	Janitorial service (including transport equipment)	N731145	Telephone cleaning service					
	Multi-trade inspection and maintenance services (excluding construction)	N731150	Window cleaning service					
	Office cleaning service							
	Residential building cleaning							
	Restaurant vat and cooker cleaning service							
	Road sweeping							
	Street cleaning							
	Swimming pool cleaning							
	Telephone cleaning service							
	Transport equipment cleaning							
	Window cleaning							
78650	Pest control services (except agricultural and forestry)			945	\$1.07	\$1.47	\$1.35	\$0.08
	Exterminating service (except agricultural and forestry)	N731210	Pest control service nec					
	Fumigating service (except crop fumigating)	N731220	Weed control service					
	Insect control service (except agricultural and forestry)							
	Pest control service (except agricultural and forestry)							
	Termite control service (except agricultural and forestry)							
	Weed control service (except agricultural and forestry)							
95250	Gardening and turf management services			326	\$2.03	\$2.74	\$2.56	\$0.08
	Arboricultural service (tree surgeon)	N731310	Arboricultural service (tree doctor)					
	Garden maintenance service	N731320	Gardening service					
	Gardening service	N731330	Lawn mowing service					
	Lawn care service (e.g. fertilising, seeding, spraying)	N731340	Property maintenance service (own account) nec					
	Lawn mowing service	N731350	Roadside and nature strip grass mowing/slashing service					
	Maintenance of plants and shrubs in buildings	N731360	Turf management service					
	Roadside and nature strip grass mowing/slashing service							
<b>Packaging Services</b>								
78670	Packaging services			110	\$0.70	\$0.98	\$0.88	\$0.08
	Apparel and textile folding and packaging service	N732010	Contract packing of groceries					
	Bottling drinking liquid	N732020	Contract packing or filling – except fresh fruit, fresh vegetables, meat, poultry, fish or peat					
	Bottling or rebottling wine or spirits	N732030	Crating or packing service – for transport					
	Bottling other liquid							
	Contract packing or filling (except fresh fruit, fresh vegetables, meat, poultry, fish or peat)							
	Crating service							
	Kit assembling and packaging service							
	Packing pharmaceutical and medical products							

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Shrink wrapping service							
Public Administration and Safety								
Central Government Administration								
81110	Central government administration (not elsewhere classified)			751	\$0.07	\$0.15	\$0.09	\$0.08
	Administration, except justice and defence (central government)	0751010	Central government administration					
	Crown entities and commissions operation (not elsewhere classified)	0751020	Central government, including crown entities and commission – operation nec					
	Financial and economic management except banking (central government)	0751030	Crown entities and commissions operation nec					
	Government funding agency	0751040	Statutory review authority					
	Governor-General's unit operation							
	Legislation enactment (central government)							
	Parliament operation (central government)							
	Policy formulation and administration (central government)							
	Statutory review authority							
Local Government Administration								
81130	Local government administration (not elsewhere classified)			753	\$0.19	\$0.31	\$0.24	\$0.08
	Animal control (local government)	0753010	Local government administration nec					
	Beach inspection (local government)	0753020	Regulation enactment and enforcement (local government)					
	Building inspection (local government)							
	Environmental standards control (local government)							
	Financial and economic management except banking (local government)							
	Food and water standards control (local government)							
	Health inspection (local government)							
	Land transport planning (local government)							
	Local government administration (except justice)							
	Parking and traffic control (local government)							
	Policy formulation and administration (local government)							
	Regulation enactment and enforcement (local government)							
	Territorial strategic planning (local government)							
Justice								
81200	Justice			755	\$0.09	\$0.17	\$0.11	\$0.08
	Arbitration court operation	0754010	Commission operation – judicial					
	Bankruptcy court operation	0754020	Court operation – judicial					
	Children's court operation	0754030	Tribunal operation					
	Conciliation and arbitration commission operation							
	Employment court or tribunal operation							
	Industrial relations court operation							
	Judicial authority operation							
	Law court operation							
	Royal commission operation							
	Tribunal operation							
Government Representation								
81300	Foreign government representation			751	\$0.07	\$0.15	\$0.09	\$0.08
	Consulate operation (foreign government)	0755210	Consulate operation – foreign government					
	Embassy operation (foreign government)	0755220	Embassy operation – foreign government					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	High commission operation (foreign government)	0755230	High Commission operation					
	International government organisation (United Nations, World Trade Organisation, etc.) administration	0755240	Trade Commission operation – foreign government					
	Legation operation (foreign government)							
	Trade commission operation (foreign government)							
<b>Defence</b>								
82000	Defence			761	\$0.63	\$0.88	\$0.79	\$0.08
	Armed forces unit operation (except manufacturing or educational)	0760010	Defence force operation and administration					
	Civil defence operation (military)							
	Government administration (defence)							
<b>Public Order and Safety Services</b>								
96310	Police services			771	\$0.54	\$0.77	\$0.68	\$0.08
	Police service operation	0771110	Police service – government					
	Police station operation							
	Traffic policing activity							
78640	Investigation and security services			773	\$0.67	\$0.93	\$0.84	\$0.08
	Armoured car service	0771210	Armoured car service					
	Body guard service	0771215	Caretaking service					
	Burglary protection service	0771220	Detective agency service					
	Caretaker (security, excluding cleaning and maintenance)	0771225	Enquiry agency service					
	Detective agency service	0771230	Locksmith servicing					
	Enquiry agency service	0771235	Night watchman service					
	Locksmith service	0771240	Protection service					
	Night watchman service	0771245	Security service					
	Protection service							
	Security guard service							
96330	Fire protection and other emergency services (except police and ambulance services)			777	\$1.34	\$1.83	\$1.69	\$0.08
	Airport fire service	0771310	Bush fire brigade service					
	Civil defence operation (non-military)	0771320	Civil defence operation					
	Emergency service (other than defence and police)	0771330	Emergency service – other than defence and police					
	Fire brigade service	0771340	Fire fighting service – except forest					
	Fire fighting service	0771350	Fire fighting service – forest					
	Fire prevention service	0771360	Fire prevention service					
	Forest fire fighting service							
	Rescue service							
96320	Correctional and detention services			775	\$1.13	\$1.54	\$1.42	\$0.08
	Correctional centre operation	0771410	Corrective centre					
	Detention centre operation	0771420	Juvenile detention centre operation					
	Gaol operation	0771440	Prison operation					
	Juvenile detention centre operation	0771450	Remand centre operation					
	Operating correctional facility on a contract or fee basis							
	Prison farm operation							
	Prison operation							
	Remand centre operation							
96360	Public order and safety services (not elsewhere classified)			753	\$0.19	\$0.31	\$0.24	\$0.08
	Agencies empowered to preserve social and economic safety	0771910	Border surveillance (land, sea, or air)					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Coastwatch service	0771920	Public order and safety services nec					
	Intelligence service operation	0771120	Security or intelligence organisation operation (government)					
	Public order and safety service (not elsewhere classified)	0771930	Traffic management or control services – except police					
	Surveillance of country borders (by land, sea and air)							
	Traffic management or control service (except police)							
<b>Regulatory Services</b>								
96400	Regulatory services (licensing and inspection) (not elsewhere classified)			753	\$0.19	\$0.31	\$0.24	\$0.08
	Consumer protection service	0772007	Licensing and permit issuance					
	Licensing and permit issuance	0772012	Regulating casino and other gambling					
	Motor vehicle testing	0772013	Regulating food and agricultural standards					
	Regulating casino and other gambling	0772017	Regulating qualification standards					
	Regulating food and agricultural standards	0772020	Vehicle testing station operation					
	Regulating qualification standards	0772030	Weights and measures regulation					
	Weights and measures regulation							
21111	Meat and food inspection services			773	\$0.67	\$0.93	\$0.84	\$0.08
	Meat inspection service	0772003	Food inspection service					
	Food inspection service	0772010	Meat inspection services					
<b>Education and Training</b>								
<b>Preschool Education</b>								
84100	Preschool education			861	\$0.52	\$0.74	\$0.65	\$0.08
	Kindergarten, preschool, operation (except child minding centre)	P801010	Kindergarten, pre-school operation – except child minding centre					
	Playcentre operation (NZ only)	P801020	Pre-school centre operation – except child minding centre					
	Pre-school operation (except child minding centre)							
<b>School Education</b>								
84210	Primary education			801	\$0.24	\$0.37	\$0.30	\$0.08
	Boarding school operation (primary school; except combined primary/secondary)	P802105	Intermediate school operation					
	Intermediate school operation (NZ only)	P802110	Primary school operation					
	Primary school operation (except combined primary/secondary school)	P802120	School – primary school					
84220	Secondary education			801	\$0.24	\$0.37	\$0.30	\$0.08
	Agricultural high school operation (except combined primary/secondary school)	P802210	School, high school – secondary					
	Boarding school operation (secondary school education; except combined primary/secondary school)	P802220	Secondary school or college operation					
	Secondary college operation (except combined primary/secondary school)							
	Secondary school operation (except combined primary/secondary school)							
84230	Combined primary and secondary education			801	\$0.24	\$0.37	\$0.30	\$0.08
	Agricultural high school operation (combined primary/secondary school)	P802310	Correspondence school operation nec					
	Boarding school operation (combined primary/secondary school)	P802320	School – combined primary and secondary					
	District school operation (combined primary/secondary school)							
	Secondary college operation (combined primary/secondary school)							
	Secondary school operation (combined primary/secondary school)							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
84240	Special-school education			801	\$0.24	\$0.37	\$0.30	\$0.08
	Special school operation (for children with disabilities and special needs; not providing mainstream primary or secondary school education)	P802410	Special school education					
		P802420	Special school operation (for disabled children, not providing normal primary or secondary school education)					
<b>Tertiary Education</b>								
84320	Technical and vocational education and training			811	\$0.12	\$0.21	\$0.15	\$0.08
	Business college and school operation	P810110	Business college operation					
	Information technology training centre operation	P810120	Modelling school					
	Institute of technology operation	P810140	Polytechnic operation					
	Polytechnic operation	P810150	Tertiary institutional education – except polytechnics and universities					
	Professional and management development training	P810160	Theological college or seminary operation					
	Secretarial training	P810170	Workplace training					
	Technical and further education college operation							
	Technical college operation							
	Vocational computer training							
	Workplace training							
84310	Higher education (undergraduate and postgraduate courses)			811	\$0.12	\$0.21	\$0.15	\$0.08
	Colleges of education operation	P810130	Nursing college operation nec					
	Postgraduate school, university operation	P810210	Teachers college operation nec					
	Research school, university operation	P810220	University operation					
	Specialist institute or college							
	Teachers' college operation							
	Undergraduate school, university operation							
	University operation							
84330	Apprenticeship Co-ordinators employing apprentices			220	\$0.80	\$1.11	\$1.01	\$0.08
	Apprenticeship Co-ordinators within the Modern Apprenticeship scheme who employ apprentices	P810180	Apprenticeship coordinators employing apprentices					
<b>Adult, Community and Other Education</b>								
84500	Sports and physical recreation instruction			911	\$0.59	\$0.83	\$0.74	\$0.08
	Aerobics instruction	P821103	Diving school operation					
	Cricket coaching	P821109	Sports and physical recreation instruction nec					
	Diving instruction	P821110	Sports coaching service – boating, yachting					
	Fishing guide service	P821113	Sports coaching service – community cricket					
	Fishing instruction service	P821117	Sports coaching service – community rugby					
	Football instruction	P821120	Sports coaching service – community rugby league					
	Golf instruction	P821123	Sports coaching service – community sport nec					
	Martial arts school operation	P821127	Sports coaching service – cycling					
	Sailing school operation	P821130	Sports coaching service – golf					
	Ski and snowboarding instruction	P821137	Sports coaching service – motor cycling					
	Sports coaching (not elsewhere classified)	P821140	Sports coaching service – motor racing					
	Swimming instruction	P821143	Sports coaching service – netball					
	Tennis coaching	P821147	Sports coaching service – professional sport nec					
	Yoga instruction service	P821150	Sports coaching service – skiing (snow)					
		P821153	Sports coaching service – softball, baseball					
		P821157	Sports coaching service – squash, badminton					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
		P821160	Sports coaching service – swimming					
		P821163	Sports coaching service – tennis					
		P821167	Sports coaching service – water skiing					
		P821175	Yoga instruction service					
		R913940	Fishing guide service					
		R913945	Fishing instruction service					
84600	Arts education			821	\$0.25	\$0.38	\$0.31	\$0.08
	Acting and drama school operation	P821210	Art school operation					
	Circus school operation	P821215	Arts education nec					
	Dance and ballet school operation	P821220	Sculpture instruction service					
	Dance teaching	P821225	Dance (including ballet) teaching					
	Music school operation	P821230	Drama school operation					
	Painting instruction	P821240	Music school operation nec					
	Performing arts school operation	P821250	Music teaching					
	Photography school operation							
	Sculpture instruction							
84400	Adult, community, and other education (not elsewhere classified)			821	\$0.25	\$0.38	\$0.31	\$0.08
	Driving school operation	P821905	Adult, community, and other education nec					
	Home computing and keyboard skill instruction	P821910	Driving school operation – motor vehicle					
	Home economics and personal management instruction	P821925	Home economics and personal management instruction					
	Instruction in diet, exercise and lifestyle factors	P821930	Tutoring service – academic					
	Instruction through Universities of the Third Age and Schools for Seniors	P821940	Social and interpersonal skill training					
	Parental education program operation	P821950	Study skill, career development and job search training					
	Public speaking training							
	Social and interpersonal skill training							
	Study skill, career development and job search training							
	Survival skill training							
	Tutoring service							
<b>Educational Support Services</b>								
84700	Educational support services			724	\$0.14	\$0.24	\$0.18	\$0.08
	Curriculum development, educational	P822010	Curriculum development, educational					
	Educational support services (not elsewhere classified)	P822020	Educational support services nec					
	Test and exam development and evaluation, educational	P822030	Test and exam development and evaluation, educational					
	Test and exam service, educational	P822040	Test and exam service, educational (including marking)					
<b>Health Care and Social Assistance</b>								
<b>Hospitals</b>								
86110	Hospitals (except psychiatric hospitals)			841	\$0.49	\$0.70	\$0.62	\$0.08
	Children's hospital	Q840120	Hospitals (excluding psychiatric and continuing geriatric care)					
	Day hospital	Q840130	Surgical hospital – day surgery					
	Ear, nose and throat hospital	Q860940	Hospice operation					
	Eye hospital							
	General hospital							
	Hospice operation							
	Hospital (except psychiatric or veterinary hospitals)							
	Infectious diseases hospital (including human quarantine stations)							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Maternity hospital Obstetric hospital Women's hospital							
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)			841	\$0.49	\$0.70	\$0.62	\$0.08
	Community mental health hostel	Q840210	Psychiatric hospital and psychiatric service nec					
	Psychiatric community rehabilitation services							
	Psycho-social rehabilitation services							
	Psychiatric support for independence services							
	Psychiatric hospital							
	Psychiatric services (not elsewhere classified)							
<b>Medical Services</b>								
86210	General practice medical services			851	\$0.07	\$0.15	\$0.09	\$0.08
	General medical practitioner service	Q851110	Clinic – medical – general practice					
	General practice medical clinic service	Q851120	General practitioner – medical					
86220	Specialist medical services			851	\$0.07	\$0.15	\$0.09	\$0.08
	Allergy specialist service	Q851205	Allergist					
	Anaesthetist service	Q851210	Anaesthetist					
	Dermatology service	Q851215	Consultant physician					
	Ear, nose and throat specialist service	Q851220	Dermatologist					
	Gynaecology service	Q851225	Gynaecologist					
	Hair transplant service (by registered medical practitioner)	Q851230	Medical service, specialist nec					
	Neurology service	Q851235	Neurologist					
	Obstetrics service	Q851240	Obstetrician					
	Ophthalmology service	Q851245	Ophthalmologist					
	Orthopaedic specialist service	Q851250	Orthopaedic specialist					
	Paediatric service	Q851255	Otorhinolaryngologist					
	Psychiatry service	Q851260	Paediatrician					
	Rheumatology service	Q851265	Plastic surgeon					
	Specialist medical clinic service	Q851270	Psychiatrist					
	Specialist medical practitioner service (not elsewhere classified)	Q851275	Rheumatologist					
	Specialist surgical service	Q851280	Specialist medical practitioner nec					
	Thoracic specialist service	Q851285	Surgeon nec – medical					
	Urology service	Q851290	Thoracic specialist					
		Q851295	Urologist					
<b>Pathology and Diagnostic Imaging Services</b>								
86310	Pathology and diagnostic imaging services			855	\$0.22	\$0.35	\$0.28	\$0.08
	Diagnostic imaging service	Q852005	Diagnostic imaging service					
	Medical laboratory service	Q852010	Medical laboratory operation					
	Pathology laboratory service	Q852020	Pathologist					
	Radiology clinic operation	Q852030	Pathology laboratory operation					
	X-ray clinic service	Q852040	Radiographer					
		Q852050	Radiologist					
		Q852060	Radiology service					
		Q852070	X-ray clinic operation					
<b>Allied Health Services</b>								
86230	Dental services			853	\$0.07	\$0.15	\$0.09	\$0.08
	Conservative dental service	Q853110	Clinic – dental					
	Dental hospital (out-patient)	Q853120	Dental hospital operation					
	Dental practice service	Q853130	Dental surgeon					



ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Dental practitioner service	Q853140	Endodontist					
	Dental surgery service	Q853150	Oral pathologist					
	Endodontic service	Q853160	Orthodontist					
	Oral pathology service	Q853170	Paedodontist					
	Oral surgery service	Q853180	Periodontist					
	Orthodontic service	Q853190	Prosthodontist					
	Paedodontic service							
	Periodontic service							
	Prosthodontic service							
86320	Optometry and optical dispensing			851	\$0.07	\$0.15	\$0.09	\$0.08
	Contact lens dispensing	Q853210	Contact lens dispensing					
	Eye testing (optometrist)	Q853220	Eye examination – optometrist					
	Optical dispensing	Q853230	Optical dispensing					
	Orthoptic service	Q853240	Optometrist					
	Spectacles dispensing	Q853250	Orthoptist					
		Q853260	Spectacle dispensing					
86350	Physiotherapy services			855	\$0.22	\$0.35	\$0.28	\$0.08
	Physiotherapy service	Q853310	Physiotherapy service					
86360	Chiropractic and osteopathic services			855	\$0.22	\$0.35	\$0.28	\$0.08
	Chiropractic service	Q853410	Chiropractor service					
	Osteopathic service	Q853420	Osteopath service					
86390	Allied health services (not elsewhere classified)			855	\$0.22	\$0.35	\$0.28	\$0.08
	Acupuncture service	Q853905	Acupuncture service					
	Adoption service	Q853906	Allied health service nec					
	Alcohol counselling service	Q853907	Audiology service					
	Allied health service (not elsewhere classified)	Q853910	Chiropodist					
	Aromatherapy service	Q853915	Clinical massage service					
	Audiology service	Q853920	Clinical psychology service					
	Clinical psychology service	Q853925	Dietitian					
	Dental hygiene service	Q853930	Hearing aid dispensing					
	Dietitian service	Q853935	Herbalist					
	Hearing aid dispensing	Q853940	Homoeopath					
	Herbalist service	Q853945	Hypnotherapist					
	Homoeopathic service	Q853950	Massage therapy service					
	Hydropathic service	Q853957	Naturopathic service					
	Marriage guidance service	Q853967	Nurse practitioner service					
	Naturopathic service	Q853970	Occupational therapy service					
	Occupational therapy service	Q853975	Paramedical service					
	Podiatry service	Q853980	Podiatry service					
	Speech pathology service	Q853985	Psychologist					
	Therapeutic massage service	Q853990	Speech therapy service					
	Welfare counselling service	Q879005	Adoption service					
		Q879015	Alcohol counselling service					
		Q879025	Counselling service nec					
		Q879030	Drug rehabilitation counselling service					
		Q879055	Marriage guidance service					
		Q879075	Welfare counselling service					
		S951120	Hair restoration service – except by registered medical practitioner or cosmetic					
		S953430	Massage service nec					
86132	Midwifery services			841	\$0.49	\$0.70	\$0.62	\$0.08
	Midwifery service	Q853955	Midwifery service					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
Other Health Care Services								
86330	Ambulance services			865	\$1.18	\$1.62	\$1.49	\$0.08
	Aerial ambulance service	Q859110	Aerial ambulance service					
	Ambulance service	Q859120	Ambulance service					
86391	Health care services (not elsewhere classified)			855	\$0.22	\$0.35	\$0.28	\$0.08
	Blood bank operation	Q859910	Blood bank operation					
	Health assessment service	Q859940	Health service nec					
	Health care service (not elsewhere classified)	Q859950	Porter service (hospital)					
	Porter service (hospital)							
86340	Community health centre operation			855	\$0.22	\$0.35	\$0.28	\$0.08
	Child health centre operation (non-residential)	Q859920	Community health centre operation					
	Drug referral centre operation (non-residential)	Q859930	Drug referral centre operation					
Residential Care Services								
86130	Aged care residential services			865	\$1.18	\$1.62	\$1.49	\$0.08
	Accommodation for the aged operation	Q840110	Geriatric hospital operation					
	Aged care hostel operation	Q860110	Aged care					
	Nursing home operation	Q860120	Nursing home operation					
	Residential care for the aged operation	Q860130	Rest home operation					
87210	Retirement village operation (without rest home or hospital facilities)			865	\$1.18	\$1.62	\$1.49	\$0.08
		Q879070	Retirement village operation – without rest home or hospital facilities					
87211	Retirement village operation (with rest home or hospital facilities)			865	\$1.18	\$1.62	\$1.49	\$0.08
		Q860140	Retirement village operation – with rest home or hospital facilities					
87220	Residential care services (not elsewhere classified)			865	\$1.18	\$1.62	\$1.49	\$0.08
	Children’s home operation	Q860910	Children’s home operation					
	Crisis care accommodation operation	Q860920	Crisis care accommodation operation					
	Home for the disadvantaged operation (not elsewhere classified)	Q860930	Crisis care accommodation operation (excluding psychiatric)					
	Respite residential care operation	Q860950	Residential care service nec					
87222	Residential refuge operation			855	\$0.22	\$0.35	\$0.28	\$0.08
		Q860960	Residential refuge operation					
Child Care Services								
87100	Childcare services			861	\$0.52	\$0.74	\$0.65	\$0.08
	Before and/or after school care service	Q871010	Child care service					
	Child care service	Q871020	Child minding centre					
	Childminding service							
	Children’s nursery operation (except preschool education)							
	Family day care service							
Other Social Assistance Services								
87290	Social assistance services (not elsewhere classified)			863	\$0.91	\$1.26	\$1.15	\$0.08
	Adult day care centre operation	Q879010	Adult day care centre operation					
	Aged care assistance service	Q879020	Community and non-residential care service nec					
	Disabilities assistance service	Q879035	Emergency housekeeping service					
	Operation of soup kitchen (including mobile)	Q879040	Emergency relief agency nec					
	Youth welfare service	Q879043	Family welfare service nec					
		Q879045	Homecare service, personal (excluding nursing)					
		Q879050	Homeless welfare assistance – except accommodation					
		Q879060	Meals on wheels service					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
		Q879073	Social assistance or welfare services nec					
		Q879080	Youth welfare service nec					
87292	Parole and probationary services			755	\$0.09	\$0.17	\$0.11	\$0.08
	Periodic detention centre operation	O771430	Periodic detention centre operation					
		Q879065	Parole or probationary service					
<b>Arts and Recreation Services</b>								
<b>Museum Operation</b>								
92200	Museum operation			921	\$0.24	\$0.37	\$0.30	\$0.08
	Art gallery operation (except retail)	R891010	Art museum operation					
	Art museum operation (except retail)	R891020	Historic house operation					
	Historic or heritage place, site or house operation	R891030	Museum operation					
	Museum operation (not elsewhere classified)							
	Natural history and science museum operation							
	Social history museum							
	Transport and maritime museum operation							
	War memorial museum operation							
<b>Parks and Gardens Operations</b>								
92310	Zoological and botanic gardens operation			913	\$0.96	\$1.32	\$1.21	\$0.08
	Aquarium operation	R892110	Animal park					
	Arboretum operation	R892120	Aquarium operation					
	Aviary operation	R892130	Aviary operation					
	Botanical garden operation	R892140	Zoological garden operation					
	Herbarium operation	R892220	Park and garden operation					
	Reptile park operation							
	Wildlife park or reserve operation (wildlife actively managed)							
	Zoological park or garden operation							
92390	Nature reserve and conservation park operation			913	\$0.96	\$1.32	\$1.21	\$0.08
	Bird reserve operation	R892210	National park operation					
	Conservation park operation	R892215	Nature reserve and conservation park operation nec					
	Fauna reserve operation (fauna not actively managed)	R892230	Picnic ground operation					
	Flora reserve operation	R892240	Recreation ground operation – except sporting					
	National or regional/district park or reserve operation	R892250	Tourist cave operation					
	Tourist caves operation	R892260	Wild-life sanctuary operation					
	Wildlife park or reserve operation (wildlife not actively managed)							
<b>Creative and Performing Arts Activities</b>								
92410	Performing arts operation			903	\$0.49	\$0.70	\$0.62	\$0.08
	Circus operation	R900110	Ballet company operation					
	Dance and ballet company operation	R900120	Circus operation					
	Musical comedy company operation	R900130	Musical group operation					
	Musical productions	R900140	Opera company operation					
	Opera company operation	R900150	Orchestra operation					
	Orchestra operation	R900165	Performing arts operation nec					
	Performing arts operation (not elsewhere classified)	R900170	Theatrical company operation					
	Theatre restaurant operation (mainly entertainment facility)							
	Theatrical company operation							
92420	Creative artists, musicians, writers, and performers			903	\$0.49	\$0.70	\$0.62	\$0.08
	Actor	R900160	Performing artist operation					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Artists	R900203	Actor					
	Cartooning	R900207	Artist					
	Choreography service	R900210	Author					
	Composing (including musical composition)	R900213	Cartoon character design					
	Costume designing	R900217	Cartoonist					
	Creative arts service	R900220	Composer – music					
	Entertainer	R900223	Costume design service					
	Journalistic service	R900227	Creative art					
	Model (fashion)	R900230	Creative writer – own account					
	Musicians	R900233	Entertainer					
	Playwriting or screenwriting	R900235	Journalist					
	Producing or directing original artistic or cultural work	R900236	Model (including fashion model)					
	Sculpting	R900237	Musician					
	Set designing service	R900240	Painter – artist					
	Speaking service (including radio and television announcing)	R900243	Playwright					
	Theatre lighting design service	R900247	Poet					
	Writing (including poetry and comedy)	R900248	Radio or television presenter					
		R900250	Sculptor					
		R900253	Service to the arts nec					
		R900257	Set designing service					
		R900260	Song writer					
		R900263	Theatre lighting service					
		R900267	Writer					
92520	Performing arts venue operation			903	\$0.49	\$0.70	\$0.62	\$0.08
	Concert hall operation	R900310	Concert hall operation					
	Entertainment centre operation	R900320	Entertainment centre operation					
	Music bowl operation	R900330	Music hall operation – excluding theatre restaurant operation					
	Opera house operation	R900340	Opera house operation					
	Performing arts venue operation (not elsewhere classified)	R900350	Performing art venues					
	Playhouse operation	R900360	Playhouse operation					
	Theatre operation (except motion picture theatre)	R900370	Theatre operation – except motion picture theatre					
<b>Sports and Physical Recreation Activities</b>								
93130	Health and fitness centres and gymnasias operation			911	\$0.59	\$0.83	\$0.74	\$0.08
	Fitness centre operation	R911110	Fitness centre					
	Gymnasia operation	R911120	Gymnasium operation					
	Health club operation							
93170	Sport and physical recreation – community rugby			915	\$1.46	\$1.98	\$1.84	\$0.08
	Sports administration service – community rugby	R911252	Sporting club or association – community rugby					
	Sporting club or association – community rugby	R911415	Sports administration service – community rugby					
93171	Sport and physical recreation – community rugby league			911	\$0.59	\$0.83	\$0.74	\$0.08
	Sports administration service – community rugby league	R911255	Sporting club or association – community rugby league					
	Sporting club or association – community rugby league	R911420	Sports administration service – community rugby league					
93174	Sport and physical recreation – community cricket			917	\$2.67	\$3.58	\$3.36	\$0.08
	Sports administration service – community cricket	R911250	Sporting club or association – community cricket					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Sporting club or association – community cricket	R911410	Sports administration service – community cricket					
93175	Sport and physical recreation – professional sport (not elsewhere classified)			919	\$6.43	\$8.54	\$8.09	\$0.08
	Professional sports playing (not elsewhere classified)	R911232	Professional sports playing nec					
	Sports administration service – professional sport (not elsewhere classified)	R911275	Sporting club or association – professional sport nec					
		R911460	Sports administration service – professional sport nec					
93180	Sport and physical recreation – professional rugby			919	\$6.43	\$8.54	\$8.09	\$0.08
	Professional rugby playing	R911222	Professional rugby administration coaching or playing					
	Sports administration service – professional rugby							
93181	Sport and physical recreation – professional rugby league			919	\$6.43	\$8.54	\$8.09	\$0.08
	Professional rugby league playing	R911225	Professional rugby league administration coaching or playing					
	Sports administration service – professional rugby league							
93182	Sport and physical recreation – snow skiing			915	\$1.46	\$1.98	\$1.84	\$0.08
	Professional snow skiing or snowboarding	R911228	Professional skiing (snow)					
	Ski field operation	R911340	Ski field operation					
	Sporting club or association – snow skiing or snowboarding	R911278	Sporting club or association – skiing (snow)					
	Sports administration service – snow skiing or snowboarding	R911465	Sports administration service – skiing (snow)					
93184	Sport and physical recreation – softball or baseball			911	\$0.59	\$0.83	\$0.74	\$0.08
	Professional softball or baseball playing	R911230	Professional softball, baseball playing					
	Sporting club or association – softball or baseball	R911280	Sporting club or association – softball, baseball					
	Sports administration service – softball or baseball	R911470	Sports administration service – softball, baseball					
93185	Sport and physical recreation – squash or badminton			911	\$0.59	\$0.83	\$0.74	\$0.08
	Professional squash or badminton playing	R911235	Professional squash, badminton playing					
	Sporting club or association – squash or badminton	R911282	Sporting club or association – squash, badminton					
	Sports administration service – squash or badminton	R911475	Sports administration service – squash, badminton					
93186	Sport and physical recreation – swimming			911	\$0.59	\$0.83	\$0.74	\$0.08
	Professional swimming	R911238	Professional swimming					
	Sporting club or association – swimming	R911285	Sporting club or association – swimming					
	Sports administration service – swimming	R911480	Sports administration service – swimming					
93187	Sport and physical recreation – tennis			911	\$0.59	\$0.83	\$0.74	\$0.08
	Professional tennis playing	R911240	Professional tennis playing					
	Sporting club or association – tennis	R911288	Sporting club or association – tennis					
	Sports administration service – tennis	R911485	Sports administration service – tennis					
93188	Sport and physical recreation – water skiing			911	\$0.59	\$0.83	\$0.74	\$0.08
	Professional water skiing	R911242	Professional water skiing					
	Sporting club or association – water skiing	R911290	Sporting club or association – water skiing					
	Sports administration service – water skiing	R911490	Sports administration service – water skiing					
93190	Sport and physical recreation – community (not elsewhere classified)			911	\$0.59	\$0.83	\$0.74	\$0.08
	Sporting club or association – community sport (not elsewhere classified)	R911258	Sporting club or association – community sport nec					
	Sports administration service – community sport (not elsewhere classified)	R911425	Sports administration service – community sport nec					

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
		R911495	Sports and service to sports – community sport nec					
93192	Sport and physical recreation – boating or yachting			911	\$0.59	\$0.83	\$0.74	\$0.08
	Professional boating or yachting	R911202	Professional boating, yachting					
	Sporting club or association – boating or yachting	R911248	Sporting club or association – boating, yachting					
	Sports administration service – boating or yachting	R911405	Sports administration service – boating, yachting					
93193	Sport and physical recreation – cycling			911	\$0.59	\$0.83	\$0.74	\$0.08
	Professional cycling	R911208	Professional cycling					
	Sporting club or association – cycling	R911260	Sporting club or association – cycling					
	Sports administration service – cycling	R911430	Sports administration service – cycling					
93194	Sport and physical recreation – professional cricket			917	\$2.67	\$3.58	\$3.36	\$0.08
	Professional cricket playing	R911205	Professional cricket administration coaching or playing					
	Sports administration service – professional cricket							
93195	Sport and physical recreation – golf			911	\$0.59	\$0.83	\$0.74	\$0.08
	Professional golf playing	R911210	Professional golf playing					
	Sporting club or association – golf	R911262	Sporting club or association – golf					
	Sports administration service – golf	R911435	Sports administration service – golf					
93196	Sporting and recreational equine activities (not elsewhere classified)			919	\$6.43	\$8.54	\$8.09	\$0.08
	Horse trekking operation	P821107	Riding school operation					
	Professional horse riding	P821133	Sports coaching service – horse riding					
	Riding school operation	R913960	Horse trekking operation					
	Sporting club or association – horse riding	R911212	Professional horse riding					
	Sports administration service – horse riding	R911265	Sporting club or association – horse riding					
	Sports coaching service – horse riding	R911440	Sports administration service – horse riding					
93197	Sport and physical recreation – motorcycling			919	\$6.43	\$8.54	\$8.09	\$0.08
	Professional motor cycling	R911215	Professional motor cycling					
	Sporting club or association – motor cycling	R911268	Sporting club or association – motor cycling					
	Sports administration service – motor cycling	R911445	Sports administration service – motor cycling					
93198	Sport and physical recreation – motor racing			917	\$2.67	\$3.58	\$3.36	\$0.08
	Professional motor racing	R911218	Professional motor racing					
	Sporting club or association – motor racing	R911270	Sporting club or association – motor racing					
	Sports administration service – motor racing	R911450	Sports administration service – motor racing					
93199	Sport and physical recreation – netball			915	\$1.46	\$1.98	\$1.84	\$0.08
	Professional netball playing	R911220	Professional netball playing					
	Sporting club or association – netball	R911272	Sporting club or association – netball					
	Sports administration service – netball	R911455	Sports administration service – netball					
93120	Sports and physical recreation venues, grounds, and facilities operation			911	\$0.59	\$0.83	\$0.74	\$0.08
	Athletics field or stadium operation	I521230	Marina operation					
	Basketball court or stadium operation	R911305	Billiard saloon operation					
	Billiard, snooker or pool hall operation	R911310	Bowling alley operation – tenpin					
	Bowling alley, tenpin, operation	R911315	Bowling green operation					
	Bowling green operation	R911320	Golf course or practice range operation nec					
	Boxing stadium operation	R911325	Netball court or facility operation					
	Cricket ground operation	R911330	Race course or track operation (excluding horse or dog racing) nec					
	Football field or stadium operation	R911335	Skating rink operation					
	Golf course or practice range operation	R911345	Speedway operation					
	Ice or roller skating rink operation	R911350	Sports ground operation nec					
	Marina operation	R911353	Sports venue operation nec					

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Motor racing track or speedway operation	R911355	Squash court operation					
	Netball court or stadium operation	R911360	Swimming pool operation					
	Sports ground, stadium or venue operation (not elsewhere classified)	R911365	Tennis court operation					
	Squash court operation							
	Swimming pool operation							
	Tennis court operation							
<b>Horse and Dog Racing Activities</b>								
93111	Horse and dog racing administration and track operation			911	\$0.59	\$0.83	\$0.74	\$0.08
	Dog race course or track operation	R912110	Horse or dog racing club operation including national controlling bodies					
	Horse race course or track operation	R912120	Race course or track operation – dog racing					
	Racing authority or board	R912130	Race course or track operation – harness racing					
		R912140	Race course or track operation (horse racing)					
93110	Horse racing activities – thoroughbred and other (not elsewhere classified)			919	\$6.43	\$8.54	\$8.09	\$0.08
	Race horse training (not elsewhere classified)	R912940	Horse racing nec					
	Racing stables operation (not elsewhere classified)	R912970	Race horse training nec					
		R912980	Racing stables nec					
93114	Horse racing activities – thoroughbred racing – jockeys			919	\$6.43	\$8.54	\$8.09	\$0.08
		R911245	Race horse riding nec					
93112	Dog racing activities			915	\$1.46	\$1.98	\$1.84	\$0.08
	Dog training (for racing)	R912910	Dog racing					
	Greyhound training	R912920	Dog training – for racing					
	Racing kennels operation							
93113	Horse racing activities – harness racing			917	\$2.67	\$3.58	\$3.36	\$0.08
	Race horse training (harness racing)	R912930	Horse racing – harness racing					
	Racing stables operation (harness racing)	R912960	Race horse training – harness racing					
93115	Horse racing activities – harness racing – drivers			917	\$2.67	\$3.58	\$3.36	\$0.08
		R912950	Race horse driving – harness racing					
<b>Amusement and Other Recreation Activities</b>								
93300	Amusement parks and centres operation			911	\$0.59	\$0.83	\$0.74	\$0.08
	Amusement arcade or centre operation	R913105	Amusement arcade centre					
	Amusement machine or ride operation (including concession operators)	R913110	Amusement centre					
	Amusement park operation	R913120	Amusement park operation					
	Flight or driving simulator operation – mainly amusement	R913125	Flight or driving simulator operation – mainly amusement					
	Go-kart venue operation	R913130	Merry-go-round operation					
	Indoor climbing operation							
	Merry-go-round operation							
	Mini-golf centre operation							
	Theme park operation							
	Water park operation							
93400	Amusement and other recreation activities (not elsewhere classified)			911	\$0.59	\$0.83	\$0.74	\$0.08
	Adventure sea-diving operation	R913905	Black water rafting					
	Amusement activity (not elsewhere classified)	R913910	Bungy jump operation					
	Black water rafting	R913915	Caving operation					
	Bungy jumping operation	R913920	Dance hall or studio operation					
	Bush walking operation	R913930	Dive boat tour					
	Cave diving operation	R913950	Guiding service operation – outdoor pursuits					

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Dive boat tours	R913973	Outdoor adventure operation nec					
	Guided ATV adventure operation	P821170	Outdoor education nec					
	Outdoor adventure operation (not elsewhere classified)	R913977	Recreational activity nec					
	Outdoor education (not elsewhere classified)							
	Recreational activity (not elsewhere classified)							
93410	Alpine and white water recreation activities			917	\$2.67	\$3.58	\$3.36	\$0.08
	Mountain guide service	R913990	Alpine recreation activities					
	White water rafting operation	R913970	Mountain guide services					
		R913980	White water rafting tour – inland waters					
		R913985	White water recreation activities					
<b>Gambling Activities</b>								
93220	Casino operation			903	\$0.49	\$0.70	\$0.62	\$0.08
	Casino operation	R920110	Casino operation					
93210	Lottery operation			921	\$0.24	\$0.37	\$0.30	\$0.08
	Art union operation	R920210	Football pool operation					
	Football pool operation	R920220	Lottery agency operation					
	Keno operation	R920230	Lottery operation					
	Lottery agency operation							
	Lottery operation							
93290	Gambling activities (not elsewhere classified)			921	\$0.24	\$0.37	\$0.30	\$0.08
	Betting shop operation	R920910	Gambling services nec					
	Bookmaker operation	R920920	Totalisator agency operation					
	Gambling activity (not elsewhere classified)							
	Internet gambling operation							
	TAB operation							
<b>Other Services</b>								
<b>Automotive Repair and Maintenance</b>								
53220	Automotive electrical services			943	\$0.89	\$1.23	\$1.12	\$0.08
	Air conditioner repair (automotive)	S941110	Auto-electrical services					
	Auto-electrical garage operation	S941120	Automotive servicing – electrical repairs					
	Automotive electrical product installation and/or repair	S941130	Car radio, CD or DVD-player installation and repair					
	Car radio or CD-player installation and repair							
	Electrical repair (automotive)							
53230	Automotive body, paint, and interior repair and maintenance			943	\$0.89	\$1.23	\$1.12	\$0.08
	Automotive body repair	S941210	Motor trimming					
	Automotive interior repair	S941220	Motor vehicle body repairing					
	Automotive reupholstery	S941225	Motor vehicle restoration (interior and exterior only)					
	Automotive rustproofing and undercoating	S941230	Motor vehicle rust proofing					
	Automotive spray painting	S941240	Motor vehicle washing or cleaning service					
	Automotive trimming	S941250	Panel beating					
	Car detailing	S941260	Smash repairing					
	Car wash or cleaning operation	S941270	Spray painting – motor vehicle					
	Motor vehicle restoration (interior and exterior only)	S941280	Windscreen repairing					
	Panel beating (motor body repairing)							
	Smash repair							
	Windscreen replacement and/or repair (including window tinting)							



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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
53290	Automotive repair and maintenance (not elsewhere classified)			943	\$0.89	\$1.23	\$1.12	\$0.08
	Automotive conversion (including non-factory based engine reconditioning services and converting foreign cars from left to right-hand drive)	S941910	Automotive servicing – general mechanical repairs					
	Automotive repair garage operation	S941920	Engine reconditioning – customised					
	Brake repair	S941930	Motor vehicle clutch or brake repairing					
	Clutch repair	S941940	Motor vehicle conversion					
	Cooling system and/or radiator repair (automotive)	S941950	Motor vehicle radiator repairing					
	Engine repair or reconditioning (automotive, except factory reconditioning)	S941955	Motor vehicle restoration nec					
	Exhaust system or muffler repair (automotive)	S941960	Motorcycle or scooter repairing					
	Gearbox repair (automotive)	S941970	Muffler and exhaust system repairing – automotive					
	General automotive repair	S941980	Small engine – repair and servicing					
	Motor cycle or scooter repair	S941990	Transmission or gearbox assembly, motor vehicle reconditioning or rebuilding					
	Motor vehicle restoration (not elsewhere classified)							
	Muffler repair (automotive)							
	Trailer repair (boat or box)							
	Transmission repair (automotive)							
	Truck repair (automotive)							
<b>Machinery and Equipment Repair and Maintenance</b>								
52610	Domestic appliance repair and maintenance			943	\$0.89	\$1.23	\$1.12	\$0.08
	Air conditioner repair and maintenance	S942110	Gas appliance repair					
	Appliance domestic repair	S942120	Household appliance repairing					
	Heater (domestic) repair	S942130	Repairing household electrical appliance					
	Microwave oven, domestic, repair	S942140	Repairing household electronic equipment					
	Radio and stereo repair and maintenance (except automotive)							
	Refrigerator, domestic, repair							
	Sewing machine (domestic) repair							
	Stove and/or oven (domestic) repair							
	Television repair and maintenance							
	VCR and DVD repair and maintenance							
	Washing machine and/or clothes dryer (domestic) repair							
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance			941	\$0.33	\$0.49	\$0.42	\$0.08
	Communication equipment, repair and maintenance	S942210	Computer maintenance service – including peripherals					
	Computer and computer peripheral equipment repair and maintenance	S942220	Measuring equipment repair and maintenance					
	Dental equipment repair and maintenance	S942230	Medical and surgical equipment repair and maintenance					
	Diagnostic imaging equipment repair and maintenance	S942240	Meteorological instrument repair and maintenance					
	Electrical measuring instrument repair and maintenance	S942250	Navigation instrument (including radar and sonar) repair and maintenance					
	Facsimile (fax) machine repair and maintenance	S942260	Office machine repair and maintenance					
	Laboratory instrument repair and maintenance	S942270	Optical instrument (including microscopes and telescopes) repair and maintenance					
	Measuring equipment repair and maintenance	S942280	Photographic (including camera) equipment repair					
	Medical and surgical equipment repair and maintenance	S942290	Precision equipment calibration					
	Meteorological instrument repair and maintenance	S942935	Poker machine – electronic maintenance					

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Navigation instrument (including radar and sonar) repair and maintenance Office machine repair and maintenance Optical instrument (including microscopes and telescopes) repair and maintenance Photocopying machine repair and maintenance Photographic (including camera) equipment repair Precision equipment calibration Radar and sonar equipment repair and maintenance Scales, professional or scientific, repair and maintenance Surgical equipment repair and maintenance Surveying equipment repair and maintenance Telephone equipment repair and maintenance							
28680	Machinery and equipment repair and maintenance (not elsewhere classified)			943	\$0.89	\$1.23	\$1.12	\$0.08
	Agricultural or farm machinery and equipment repair and maintenance	S942905	Brewery equipment maintenance					
	Blade sharpening	S942910	Elevator repair and maintenance					
	Brushcutter repair and maintenance	S942913	Equipment repair and maintenance nec					
	Construction machinery and equipment repair and maintenance	S942915	Escalator repair and maintenance					
	Electric motor repair and maintenance, including armature rewinding (except factory based)	S942920	Fire extinguisher servicing					
	Electrical generating and transmission equipment repair and maintenance	S942925	Heavy plant maintenance operation					
	Engine repair (except automotive)	S942927	Machinery repair and maintenance nec					
	Food machinery and equipment (industrial) repair and maintenance	S942930	Outboard motor, repair and servicing					
	Forestry machinery and equipment repair and maintenance	S942945	Saw sharpening service					
	Foundry machinery and equipment repair and maintenance	S942950	Shopping trolley repair and maintenance					
	Heavy machinery and equipment repair and maintenance	S942955	Supermarket trolley repair and maintenance					
	Hydraulic equipment repair and maintenance	S942960	Transport container repair or refurbishing					
	Lawn mower repair and maintenance	S942965	Welding repair service					
	Machine tool repair and maintenance							
	Maintenance of non-electric traffic signals							
	Material handling equipment repair and maintenance							
	Mining machinery and equipment repair and maintenance							
	Outboard motor repair							
	Paper making and printing trade machinery repair and maintenance							
	Pump and compressor repair							
	Refrigeration equipment (industrial) repair and maintenance							
	Shipping barrel and drum reconditioning and repairing							
	Stove and/or oven (industrial) repair and maintenance							
	Textile machinery repair and maintenance							
	Washing machine and/or clothes dryer (industrial) repair and maintenance							
	Welding repair service (including automotive)							

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
Other Repair and Maintenance								
52620	Clothing and footwear repair			941	\$0.33	\$0.49	\$0.42	\$0.08
	Clothing repair	S949105	Clothing repair					
	Footwear (including boot and shoe) repair	S949110	Footwear repairing					
52690	Repair and maintenance (not elsewhere classified)			941	\$0.33	\$0.49	\$0.42	\$0.08
	Antique restoration	S942940	Repairing household non-electrical and personal good					
	Bicycle repair	S949910	Key cutting or duplicating service					
	Furniture repair	S949920	Leather good repairing – except apparel					
	Furniture restoration	S949930	Repair and maintenance nec					
	Jewellery repair	S949940	Sports equipment repair					
	Key duplicating							
	Luggage repair							
	Musical instrument tuning and repair							
	Sports equipment repair							
	Watch repair							
	Wheelchair repair and maintenance							
Personal Care Services								
95260	Hairdressing and beauty services			953	\$0.41	\$0.60	\$0.52	\$0.08
	Barber shop operation	S951105	Barber shop					
	Beauty service	S951110	Beauty salon operation					
	Electrolysis service	S951115	Epilation service					
	Hair restoration service (except hair transplant service)	S951125	Hair restoration service – cosmetic					
	Hairdressing service	S951130	Hairdressing service					
	Make-up service	S951135	Manicure service					
	Nail care service	S951140	Pedicure service					
	Skin care service	S951145	Solarium – sun tanning operation					
	Tanning (solarium) service	S951150	Sun tanning salon operation					
95270	Diet and weight-reduction centre operation			953	\$0.41	\$0.60	\$0.52	\$0.08
	Slimming service (non-medical)	S951210	Weight reducing service					
	Weight loss centre operation (non-medical)							
	Weight loss service (non-medical)							
Funeral, Crematorium and Cemetery Services								
95240	Funeral, crematorium, and cemetery services			953	\$0.41	\$0.60	\$0.52	\$0.08
	Cemetery operation	S952010	Cemetery operation					
	Columbarium operation	S952020	Crematorium operation					
	Crematorium operation	S952030	Funeral directing					
	Embalming service	S952040	Undertaking					
	Funeral directing							
	Mausoleum operation							
	Memorial garden (i.e. burial place) operation							
	Mortician service							
	Pet cemetery operation							
	Undertaking service							
Other Personal Services								
95210	Laundry and dry-cleaning services			955	\$0.84	\$1.16	\$1.06	\$0.08
	Automatic laundry operation (coin-operated)	C133420	Dyeing service					
	Baby napkin hire service	S953110	Baby napkin hire service					
	Carpet, upholstery and rug cleaning	S953120	Carpet cleaning service					
	Clothing, hat or garment (including leather), cleaning service	S953130	Clothes ironing service					
	Curtain and drapery cleaning service	S953140	Curtain cleaning service					

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ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Dry-cleaning agency operation	S953150	Dry cleaning service, agency					
	Dry-cleaning service	S953160	Laundry agency operation					
	Laundry agency operation	S953170	Laundry service					
	Laundry and dry-cleaning service	S953180	Linen hire service					
	Laundry operation	S953190	Self-service laundry operation					
	Linen hire service							
	Self-service laundry operation							
	Uniform hire service							
95220	Photographic film processing			420	\$0.12	\$0.21	\$0.15	\$0.08
	Digital photograph processing	S953205	Digital photograph processing					
	Film developing and printing (except motion picture)	S953210	Photographic film processing					
	Photofinishing laboratory operation							
	Photofinishing service							
	Photographic film processing							
66110	Parking services			953	\$0.41	\$0.60	\$0.52	\$0.08
	Automobile parking garage or lot operation	S953310	Car park operation					
	Car park operation	S953320	Parking station operation					
	Parking service							
	Parking station operation							
	Valet parking service							
95300	Brothel-keeping, massage parlour, and prostitution services			953	\$0.41	\$0.60	\$0.52	\$0.08
	Brothel operation	S953410	Brothel keeping					
	Escort service (prostitution)	S953420	Escort agency service					
	Massage parlour operation	S953425	Massage parlour operation					
	Prostitution service	S953440	Prostitution services					
95290	Personal services (not elsewhere classified)			953	\$0.41	\$0.60	\$0.52	\$0.08
	Astrology service	S953905	Animal or pet boarding					
	Baby sitting service (except in child care centres or preschools)	S955910	Animal shelter operation					
	Cloak room service	S953910	Astrology service					
	Domestic service (not elsewhere classified)	S953915	Boarding kennels					
	Fortune telling service	S953920	Child minding service – in the home					
	Genealogy service	S953925	Dog grooming					
	Heraldry service	S953930	Fortune telling service					
	Introductory agency operation	S953935	Genealogy service					
	Life coach	S953940	Introduction agency service					
	Marriage celebrant service	S953942	Life coach					
	Nanny service	S953945	Marriage celebrant					
	Personal fitness training service	S953950	Personal health and fitness trainer					
	Personal stylist service	S953955	Personal service nec					
	Pet boarding service	S953960	Tattooing and piercing service					
	Pet grooming service	S953965	Turkish bath operation					
	Psychic service	S953970	Personal stylist service					
	Sauna bath operation							
	Shoe shining							
	Tattooing and piercing service							
	Turkish bath operation							
	Wedding chapel operation (except church)							
<b>Religious Services</b>								
96100	Religious organisations and services			951	\$0.18	\$0.29	\$0.23	\$0.08
	Bible society operation	S954010	Church operation					

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ACC CU	ACC CU description and activities	BIC code	Business industry description	LRG	EMP or SEP	CPX Std	CPX LLWC	WS
	Church operation	S954020	Religious organisation operation – except units mainly engaged in the provision of goods or services which are primary to other industries					
	Convent operation (except schools)							
	Diocesan registry operation							
	Missionary society operation							
	Monastery operation (except schools)							
	Mosque operation							
	Religious organisation operation							
	Religious shrine operation							
	Religious temple operation							
	Synagogue operation							
Civic, Professional and Other Interest Group Services								
96210	Business and professional association services			951	\$0.18	\$0.29	\$0.23	\$0.08
	Accountants’ association operation	S955110	Business association					
	Architects’ association operation	S955120	Professional association					
	Bankers’ association operation	S955130	Trade association operation – except trade union					
	Builders’ 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							
	Lawyers’ association operation							
	Manufacturers’ association operation							
	Medical association operation							
	Mining association operation							
	Retail traders’ association operation							
	Surveyors’ association operation							
	Trade association operation (except trade union)							
96220	Labour association services							
	Employees’ association operation	S955210	Industrial union operation					
	Industrial union operation	S955220	Trade union operation					
	Trade union operation							
	Union association operation							
96290	Interest group services (not elsewhere classified)			951	\$0.18	\$0.29	\$0.23	\$0.08
	Accident prevention association operation	S955920	Automobile association operation					
	Animal (including wildlife) welfare association or league operation	S955930	Club – not licensed, for promotion of community or sectional interest nec					
	Association operation (for promotion of community or sectional interests)	S955950	Consumers association operation					
	Automobile association operation	S955960	Interest group nec					
	Civil liberty service	S955970	Political party operation					
	Club operation (for the promotion of community or sectional interests)	S955980	Society operation (for the promotion of community or sectional interest) nec					
	Community association operation	S955990	Welfare fund raising					
	Conservation (including wildlife) association operation							
	Consumers’ association operation							

ACC Levy Classification		BIC Codes and Descriptions related to ACC Classification Unit		LRG	Levy rates			
ACC CU	ACC CU description and activities	BIC code	Business industry description		EMP or SEP	CPX Std	CPX LLWC	WS
	Disease research (including cancer and heart disease) fundraising Human rights association operation Interest group service (not elsewhere classified) Parent-teachers' association operation Pensioners' association operation Political party operation Social club operation Veterans' association operation Welfare fundraising Women's interest group association operation Youth club/association (including girl guides and scouts) operation							
<b>Private Households Employing Staff and Undifferentiated Goods- and Service-producing Activities of Households for Own Use</b>								
97000	Private households employing staff			953	\$0.41	\$0.60	\$0.52	\$0.08
	Household, private, employing staff	S960110	Domestic service nec – on a contract or fee basis					
	Private household employing domestic personnel	S960120	Private household employing staff					
	Private household employing staff							
96291	Community-based, multi-functional activities (not elsewhere classified)			953	\$0.41	\$0.60	\$0.52	\$0.08
		S955940	Community based multifunctional activity nec					





**He Kaupare. He Manaaki.  
He Whakaora.**

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