



labour

Department:
Labour
REPUBLIC OF SOUTH AFRICA

COMPENSATION FUND

COMPENSATION HOUSE
cnr SOUTPANSBERG
& HAMILTON ROAD
PRETORIA

✉ 955
PRETORIA
0001

☎ 086 010 5350
Fax (012) 323 8627 / 326 7889
e-mail: cf-info@labour.gov.za
Website: <http://www.labour.gov.za>

CLASSIFICATION OF INDUSTRIES

COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT, 1993

1. INDUSTRIAL RATING

Industrial rating is based on the principle that for purposes of assessment a business is regarded as a unit including all operation incidental thereto and earning should therefore not be segregated except in respect of operations for which special provision has been made, e.g. Quarrying, Building construction, etc., in which case segregation is compulsory.

2. FOR RATING PURPOSES, EMPLOYERS HAVE BEEN DIVIDED INTO 23 CLASSES, NAMELY;

I-V Primary Industries (Farming, Fishing, Mining and Building)
 VI-XIII Secondary Industries
 XIV-XXIV Services (Distributive, Financial, Transport, Local Authorities, Personal Services, Professional Services, Educational, Charitable, Religious, Trade Organisations, etc.)

Each case consists of one or more sub-classes for which separate rates have been fixed.

3. EACH CLASS TO BEAR ITS OWN ACCIDENT COSTS

The rates are fixed according to the class of industry in which the employer is engaged on the principle that each industry should produce sufficient revenue to meet the costs of accidents during the year of assessment and such costs of administration as may be incurred.

This ensures that each class and subclass bears its own cost of accidents and each of the 23 classes is, in effect, a mutual insurance association of employers in that class.

The rates are reviewed annually and adjusted periodically, if necessary, to produce the required income for each year, and any increase or reduction depends entirely upon the frequency and severity of accidents for each class of business. **It is therefore in the interest of employers, apart from humanitarian considerations, to take an active interest in the prevention of accidents and to enlist the co-operation of their employees therein.**

CLASS 1 - AGRICULTURE, FORESTRY, ETC.

0111 (1) Mainly stock farming and any farming operations that are not definable under the sub-classes as set out in the table of rates, thereunder, are subject to the rate for this subclass.

(2) Oyster cultivation; sheep shearing; dipping contractors as a separate undertaking; the organising and conducting of agricultural shows; conservancy patrol.

0114 Farming operations where the farmer is mainly engaged in forestry, horticulture and/or crop farming (tillage any kind of crop) other than sugar cane and tea growing; and has one or more tractors and/or powerdriven saws; grass cutting; pressing and/or baling of chaff, Lucerne, etc.; orchard cultivation; ploughing; shelling of ground nuts and/or threshing as a business.

Note: Where an employer's tree felling and/or saw-milling operations are not confined to timber for own plantations, such operations may be rated under Class VIII>

0116 Farming operations where the farmer carries on livestock farming and tillage on a more or less equal scale and he has one or more tractors and/or powerdriven saws.

0118 Farming operations where the farmer carries on mainly sugar cane and/or tea growing; sugar milling including sugar cane cutting, loading, weighing, etc.

CLASS III - FISHING, ETC.

0300 Fishing, rock lobster catching, sealing, etc. all operations including boat repairs and the activities of all sea-going personnel, but excluding land based processing, factory ships all operations.

CLASS IV - MINING, QUARRYING, SAND PITS, ETC.

0400 Underground mining, (excluding coal mining and/or prospecting for any kind of mineral, metal and precious or semi-precious stones where such activities are conducted by means of shafts, tunnels and winches; mine dump contracting).

0411 Coal mining.

0420 Open coal mining, including state quarrying but excluding coal mining and quarrying elsewhere rated; recovery of diamonds from the sea; alluvial mining and/or surface workings in connection with the recovery of or prospecting for any kind of mineral, metal and precious or semi-precious stones; working of sand, gravel and clay pits; recovery of gold from mine dumps; working of salt pans; prospect drilling.

0440 Quarrying of stone, flint, lime, etc., including stone crushing and all other operations incidental thereto.

CLASS V - BUILDING CONSTRUCTION, ETC.

0500 All building operations, including demolition work; roofing contractors; painting and plastering not elsewhere rated; tombstone erection, construction of swimming pools, including maintenance not undertaken as a separate business; electrical contractors; (where the abovementioned building operations involve work in connection with buildings over two storeys or other structures over 12m in height the risk may be specially rated).

0501 (i) Ceiling contractors, installation of composition floors, wooden floor surfacing and laying, gas plumbing including domestic drain-laying where such operations are incidental to the business of a plumber; floor and wall tiling; sports ground construction; asphalt contracting as a separate business; installation of fire protection devices; landscape gardening; gardening services; pavement construction; anti-soil erosion work.

(ii) Window cleaning.

(iii) Sign erection including signwriting on buildings.

(iv) Maintenance and cleaning of swimming pools as a separate business.

0502 Any tunnelling, rock drilling and/or blasting in connection with any structure or waterworks not elsewhere stated, or in connection with sanitary engineering and/or sewerage construction; well sinking.

Note:

Only the direct earnings of employees expended on these operations should be serrated unless the employer undertakes tunnelling, rock drilling and/or blasting as a business when all earnings are subject to this rate.

0505 Water boring and any other drilling activities not elsewhere stated.

0512 Operations of civil engineers including earthmoving not elsewhere stated; roadmaking; irrigation furrow construction, sanitary engineering and/or sewer construction; bridge building and/or repairing; railway construction; dam construction; breakwater; pier and/or harbour construction, steel reinforcing operations.

Note:

a) Direct earnings of employees expended in connection with tunnelling, rock drilling and/or blasting operations are subject to the rate for subclass 0502.

b) Asphaltting of roads and streets is regarded as an operation incidental to roadmaking. Operations of an asphalt contractor undertaking road and/or street surfacing are subject to the rate laid down for this subclass.

0521 Maintenance and operation of irrigation works and water works not otherwise stated.

0530 Erection and/or dismantling of steel structures and industrial plants including constructional steel engineering; erection and/or dismantling scaffolds, including shuttering; any work pertaining to the alteration, repair or demolition of buildings, sleepless, towers or chimney shafts over 12m in height, as a business.

0531 Lift, heating, ventilation and/or refrigeration, installation; repair and/or maintenance if carried on as a separate business; windmill and/or fence erection and/or repairing as a separate business; erection of electrified fencing.

CLASS VI - FOODS, DRINKS, TOBACCO, ETC.

0600 All operations in connection with the wholesale and retail meat trade not elsewhere stated; abattoirs, bacon and meat curing; met extract manufacturing; meat canning and by-products manufacturing; livestock dealing, droving and handling; offal cleaning as a separate business; tallow or tallow by-products manufacturing as a separate business.

0601 Dairying including milk depots; butter and cheese factories, creameries, condense milk factories; ice cream factories; operations of cold storage plants.

0610 Fish and/or lobster processing on land.

0612 Fresh fruit packing, grading and/or storing.

0613 Jam manufacturing; preserving and/or canning of fruit, vegetables, food, etc., including packing, storage, etc. dehydrated food manufacturing.

0621 Corn and grain milling including distribution where this is undertaken from the mill premises; cereal food manufacturing; peanut product manufacturing; oil manufacturing for household use (other than fish and cotton-see-oil).

0622 Baking, confectionery, biscuit, chocolate, cocoa and/or sweet manufacturing including shops for the sale or distribution of the above products if such shops and depots are conducted by or on behalf of the manufacturers of the abovementioned products.

0630 Animal food manufacturing; lucerne milling; oyster shell grit manufacturing grinding of curry powder, jelly powder manufacturing; macaroni manufacturing; pickle and sauce manufacturing; vinegar works unless conducted in conjunction with wineries when the rate of subclass 0642 applies; potato chips and/or crisp manufacturing as a separate business, starch manufacturing; glucose and saccharine manufacturing; yeast manufacturing; miscellaneous food products not elsewhere stated.

0640 Aerated mineral water manufacturing; cordial manufacturing; cordial manufacturing; fruit juices and concentrates manufacturing (not elsewhere stated); bottling as a separate business.

0641 Brewing and/or malt manufacturing including distributing depots.

0642 Treatment of argol and wine lees; blending, distilling and/or manufacturing of spirituous liquors, including wineries; manufacturing of grape juice and/or grape syrup, including the manufacture of scents if undertaken by an employer whose main operations fail to be rated under this subclass.

0650 (i) Coffee grinding, blending and/or packing as a separate business; tea manufacturing blending and/or packing as a separate business' peanut roasting as a separate business.

(ii) Cigarettes and/or tobacco manufacturing and/or warehousing including all operations incidental thereto.

Note:

This rate also applies to employers whose main business is that of tea and coffee merchants and who undertake grinding; blending and packing of tea and/or coffee.

CLASS VII - TEXTILES, ETC.

- 0700 Manufacture of blankets and articles of a similar nature not elsewhere stated; cloth milling; textile weaving. Wool washing; spinning and/or weaving of fibres; manufacture of surgical dressings not elsewhere stated; teasing of textile waste.
- 0701 Cotton ginning and cottonseed oil manufacturing; cotton waste spinning; cotton wool manufacturing.
- 0712 Bag-making as a separate business (other than paper or leather) from bolts of material, the manufacture of plastic articles including plastic clothing and plastic bags if no moulding or extrusion is undertaken; bag repairing; felt and underfelt manufacturing; mattress making; net and tackle making; sail and tent-making from bolts of material; canvas goods manufacturing; waterproofing of canvas and other textiles; cord, rope and twine making; coconut fibre mat and matting manufacturing, etc., sisal products manufacturing not otherwise stated; motor trimmers.
- 0720 Art needlework; bead necklace making; cap, hat, clothing, and surgical dressing manufacturing if no spinning or weaving is undertaken; knitting works; dressmaking; tailoring; sewing cotton manufacturing; bias binding manufacturing; manufacturing articles from fur; manufacture of waterproof clothing from bolts of woven fabrics; curtain manufacturing, interior (soft) decorating; cushion and eiderdown manufacturing; lampshade and stand manufacturing as a separate business where the employer does not use any woodworking or other machinery.
- Note:
- (a) Any water-proofing operation including manufacture of water-proof canvas goods falls to be rated under subclass 0712.
- (b) A retail milliner shop as rated under subclass 1520.

CLASS VIII - WOOD INDUSTRY, UPHOLSTERY, ETC.

- 0801 Sawmilling as a separate business including woodworking operations.
- 0810 The business of a builder's hardware merchant with woodworking machine operations; timber contractors; bark milling; beaver board manufacturing; billiard table manufacturing; boat, launch and yacht (fibre glass, wood and sail) building and repairing; box, trunk and packing case (wood manufacturing; cabinet works; carpentry; cooperage and vat making; firewood, split pole and mine props manufacturing; furniture manufacturing; joinery (as a separate business); wooden floor block manufacturing; woodturning (as a separate business); wooden toy manufacturing; pulping of wood for the manufacture of hardboard, paper, cellulose, etc. Other woodworking operations not elsewhere stated.
- 0811 Basket manufacturing, blind manufacturing; brush and broom manufacturing; match manufacturing; picture frame manufacturing; sports goods manufacturing; umbrella and sunshade manufacturing; straw envelope manufacturing; tobacco pipe manufacturing; cork including crown cork manufacturing; manufacture of equipment for indoor games not elsewhere stated; woodwool manufacturing as a separate business; upholstery or spraypainting, French polishing and/or lacquering of furniture other than metal furniture as a separate business, cane furniture manufacturing.

CLASS IX - PRINTING AND PAPER INDUSTRY, ETC.

- 0900 Printing and publishing; cardboard and/or strawboard box manufacturing stationary manufacturing; paper bag and/or toilet paper manufacturing; all operations of a paper merchant who also undertakes the manufacture of stationary and/or cardboard boxes; die-sinking and engraving; enduring of paper and board by means of gloss varnishing.
- Note:
- Where a printing firm also undertakes the business of a publisher; bookseller, stationer or stationery manufacturer, such operations are regarded as incidental to the business of a printer.
- 0910 Paper, cardboard and/or strawboard manufacturing where no wood pulping is involved.

CLASS X - CHEMICAL INDUSTRIES, RUBBER, OIL, PAINT, ETC.

- 1000 Explosives manufacturing as a separate business including the attachment of safety fuses to detonators. The business of fumigator, extermination of rodents, pests, growth by means of chemical process or the administration of poisons with no flying risks.
- 1005 Explosives, acid, dip, spray, insecticide and chemical manufacturing if all these operations are carried on by the same undertaking; fireworks manufacturing and display.
- 1020 Manufacture of chrome salts, bonemeal, fertiliser; distemper, crayon, chalk, paint, boiler compound, soldering fluid and flux, disinfectant, insecticide, glue, ice and/or chemical manufacturing not elsewhere stated; manure milling and compost manufacturing; plastic moulding and/or extrusion; plastic products manufacturing not elsewhere stated; emery wheel manufacturing; gas manufacturing as a separate business; coke and/or charcoal manufacturing as a separate business.
- 1025 Candle and/or soap manufacturing; grease manufacturing as a separate business; cotton-seed oil manufacturing.
- 1030 Polish, perfume, beauty preparation, medicine (including manufacturing chemists), toilet requisites; dip and/or ink manufacturing; dry-cell battery manufacturing.

- 1041 Oil (mineral) and petrol (refining and/or blending), including importing and distribution as well as mining and treatment of turbinate shale
- 1050 Rubber stamp manufacturing; rubber and canvas shoe manufacturing; manufacture of mats, etc., from discarded tyres, etc., as a separate business; adhesive and insulation tape manufacturing.
- 1052 Vulcanising including retreading as a separate business; the manufacture of rubber products not otherwise stated, including distribution of the manufactured products; manufacturing of pneumatic rubber tyres.

CLASS XI - LEATHER INDUSTRY, ETC.

- 1100 Tanning and/or curing of hides and skins as a separate business; fell stripping.
- 1105 Leather clothing, boot, shoe and/or slipper manufacturing; shoe repairing; manufacturing of fancy leather goods as a separate business; harness and/or saddle making as a separate business; leatherworks not otherwise stated.

CLASS XII - GLASS, BRICKS, TILES, CONCRETE, ETC.

- 1200 Glass and/or bottle manufacturing; incandescent lamp manufacturing.
- 1201 Leaded lights manufacturing, glazing, bevelling and/or silvering including the business of glass merchant.
- 1210 Cement and lime manufacturing including kaolin works and incidental quarrying operations.
- 1211 Concrete products manufacturing as a separate business.
- 1220 Brick, tile and/or pottery including gypsum works.
- 1230 Granite and/or marble products manufacturing including monumental works and sculpture as a separate business.

CLASS XIII - IRON STEEL, ARTIFICIAL LIMBS, GALVANISING, GARAGES, METALS, ETC.

- 1300 Iron and steel production including processing and all quarrying and/or mining as well as other operations if incidental thereto.
- 1301 Foundry products manufacturing as a separate business; stove manufacturing.
- 1331 Iron button, buckle, hook, eye, hairpin and/or metal badges and brooch manufacturing; air-gun pellets manufacturing; leaden toy and novelty manufacturing; solder manufacturing; venetian blind manufacturing and repairing, artificial limb manufacturing and repairing; manufacturing of vehicle and other number plates.
- 1340 Metal tube manufacturing; metal furniture, door and/or window manufacturing; sheetmetal products manufacturing as a separate business, wire, sire spring, wire rope, wire goods, fencing and/or gate manufacturing; tin container manufacturing; lead pipe manufacturing; blacksmithing as a separate business (including farriers; iron bedstead manufacturing; cutlery manufacturing including repairing if undertaken by the manufacturer; scale making and repairing; cycle frame manufacturing; electro-static powder spray painting; metal spraying, de-rusting of metals; manufacturing of gas producers; electric battery; accumulator and/or electrode manufacturing; building and/or repairing of ships (other than fibre glass, wooden or sailing ships) including repairs of ships whilst moored to the quayside or anchored in the harbour or roadstead or whilst undergoing trail runs; chain manufacturing as a separate business, aluminium products manufacturing and installation; welding as a separate business; galvanising as a separate business; metal products manufacturing including the business of saw doctors; lighthouse and/or marine lighting engineering; metal or engineering works not otherwise classified but excluding structural steel erection or steel reinforcing operations rated under sub-classes 0530 or 0512.
- 1350 Electric cable manufacturing; manufacture of safety razor blades.
- 1360 Motorcar assembly as a business including all operations in connection therewith.
- 1361 Motor garaging, including servicing and/or repairing of motor vehicles; the business of the owner of a motor graveyard (or scrapyard); the business of an automotive electrician as a separate business; petrol and oil filling station; locksmithing; aircraft repairing and/or servicing as a separate business; employment of parking attendants; the business of a dealer in new/second hand motor vehicles; motor vehicle hiring if repairs are undertaken.
- Note:
- (a) The sale of motor spare parts and/or cars etc., as well as the supply of petrol, oil and/or air is incidental to the business of a motor garage owner whether such services are supplied on the garage premises or not.
- (b) This rate also applies to a dealer in second-hand spare parts if the employer undertakes the dismantling of cars.
- 1363 Wagon, coach, carriage and/or motor body building as a separate business; panel beating and spraying as a separate business; motor car radiator manufacturing and repairing as a separate business.

CLASS XIV - JEWELLERS, DIAMONDS, ASBESTOS, BITUMEN, ETC.

- 1400 Dealers in diamonds and precious stones, including jewellers, watchmaking and repairing; optical instruments making, including the business of an optician; surgical and scientific instrument dealing and/or assembling.
- 1401 Electroplating as a separate business.

- 1420 Asbestos products manufacturing when not carried on as an operation incidental to asbestos mining. Bitumen products manufacturing.

CLASS XV - TRADE, COMMERCE, ETC.

- 1511 The business of wholesale or retail liquor dealer not otherwise stated; supermarket/grocer (wholesale or retail); confectioner (who has no baking or sweetmaking operations); market agent; the wholesale and/or retail business of butter or egg merchant, fish, poultry and/or game dealer (no handling); forage, products or grain merchant; fruit merchant; the activities of agricultural co-operative societies not elsewhere rated; greengrocer; or fruit or vegetable hawker; florist; seedsman; manure dealer; potato chip dealer; cooked meat dealer; distribution of cold drinks as a separate business.
- 1520 The business of wholesale and/or retail tailors, outfitters, furriers or milliners, including wholesale and/or retail boot and shoe shops.
- 1532 The business (wholesale and/or retail) of musical instruments, computers, household electrical appliances, video, TV and wireless dealer including installation, assembly and repairing thereof; erecting and repairing electric clocks; armature winding as a separate business.
- 1540 The business of
- (a) curio, art, antique or carpet dealer; taxidermist; sports goods dealer; bottle and bag merchant; retail leather merchant; retail soft furnishing and fabric dealer; departmental stores; picture and frame dealer; retail shopkeeper not otherwise stated;
 - (b) agricultural or retail machinery or implement dealer; or retail/wholesale hardware merchant (including cutlery and tool stores as a separate business), or machinery importer and/or distributor; or engineering supply merchant who undertake no repairs, installation or erection;
 - (c) Pedal cycle or sewing machine dealer including repairs and assembly;
 - (d) The business of a furniture dealer (wholesaler and/or retail) in which no woodworking machines are used and if no storage or removal of furniture, etc., is undertaken; pawn shop.
- 1542 The business of
- (a) cement, lime or coal merchant; ship's chandler;
 - (b) wholesale/retail iron and steel merchant or scrap metal dealer or mining material merchant (where these activities involve dismantling or demolition, recovery from ships, from underwater or underground, etc., the risk may be specially rated);
 - (c) agricultural or irrigation machinery or implement dealer or hardware merchant (including cutlery and tool stores as a separate business), or machinery importer and/or distributor, or engineering supply merchants who undertake installation and/or erection (including repairs);
 - (d) paint, glue, plumber's accessories, wire, gate or fencing material merchant;
 - (e) gunsmith including the sale of arms and ammunition as a separate business;
 - (f)
- 1550 Builders' supply merchant with no woodworking machine operations.

The business of general retail dealer; chemist or herbalist, photographer; photographic appliance dealer; tobacconist; bookseller and/or stationer; typewriting agent including office equipment shops, commercial traveller and/or manufacturer's representative; wholesale leather merchant; wholesale soft furnishing merchant wholesale merchant not otherwise stated; hide, skin and wool merchant or broker, paper merchant not undertaking any manufacturing operations; tea, coffee or sugar merchant, with no roasting operations; feather dealer or maker of leather dusters; rubber merchant, tyre or motor accessories dealer.

CLASS XVI - BAKING, FINANCE, INSURANCE, ETC.

- 1600 The business of baking, insurance, financial investment or trust company; funeral insurance society, stock and share broker; estate and financial agent; building society; control boards; medical aid funds, assessor.

CLASS XVII - AIR, ROAD TRANSPORT HAULIERS, ETC.

- 1701 Air transportation; aerial surveying and photography as a separate business.
- 1710 Operation of railways, the business of taxicab, motorbus, motor driving schools; railway motor transport agencies; operating of aerial cable ways; parcel delivery.
- 1711 The business of cartage, transport or sanitary service contractor; strewing of fertiliser as a business.
- 1715 All TRANSNET operations.
- 1720 The business of tourist, travel, shipping forwarding, landing and/or stevedoring agent, and tally clerks; but excluding stevedoring operations, loading or discharging railway trucks or vessels, to which the rate for subclass 1722 applies; motor vehicle hiring if no repairs are undertaken; transport brokers.
- 1722 The business of boat owner plying for hire; ferry owner; ships salvors; ship owner; pleasure boats; stevedoring operations, including the load or discharging of railway trucks or vessels; aerial crop spraying.
- 1723 Bonded warehouses, including clerical staff and storemen at the warehouse and employees engaged in loading and unloading; the business of fruit storage inspector (on ships); ships-painter or cleaner;
- 1730 Operating and maintaining of broadcasting stations, excluding erection work.

- 1745 Telecommunication services.
- 1750 Postal services.

CLASS XVIII - LOCAL AUTHORITIES, DIVISIONAL COUNCILS, POWER STATIONS, ETC

- 1800 The exercise of performance of the powers and duties of a city council; municipal council; borough council; town council; divisional council, including quarrying; village management board, local board; health committees; property; township and/or estate managing in connection with which the functions of a local authority are carried out.
- 1820 Operating of power station for the generation and supply of electricity (as a separate business).

CLASS XIX - PERSONAL SERVICES, HOTELS, FLATS, ETC.

- 1900 The business of conducting a boarding house, licensed hotel, including of-sales on the same premises; billiard saloon, cafe; catering; restaurant; tearoom, bar; social or night club not otherwise stated; garrison institute.
- 1910 The business of cleaning and dyeing; dry-cleaning including receiving depots; the business of laundering.
- 1920 The business of hairdressers; barbers; beauty parlour.
- 1940 The business of funeral undertaking and directing; (excluding coffin-manufacturing and monumental masonry); operating of crematoria; cemetery boards.
- 1960 Property managing, including service flats, townships and/or estate managing in connection with which the functions of a local authority are not carried out and no agricultural operations are carried on (any agricultural operations carried on are subject to the rates for Class 1), the business of advertising agent (including bill posting); commercial artist and/or designer; debt collecting agent; personnel recruiting agent (excluding labour hire) messenger agency; store detectives.
- 1970 Security services
- 1975 Correctional Services

CLASS XX - ENTERTAINMENT, SPORT, ETC.

- 2000 Operation of dance halls, entertainment exhibition, including theatres and bioscopes, music halls, skating rinks, games of skill, wonderland arcades; film production, distribution, exhibition or renewal; the business of physical culture coach.
- 2010 The business of conducting automobile clubs; sports clubs not otherwise stated; boating; rowing or yacht clubs with no sea-going or woodworking risks; boxing or wrestling promoter; bookmaker or turf accountant.
- 2011 The business of amusement park or circus owner; pleasure-ground owner; stock car racing.
- 2020 The business of horse trainer or dealer; racing stable proprietor; the business of conducting training, turf or jockey club.

CLASS XXI - MEDICAL SERVICES, ANIMAL HOSPITALS, ETC.

- 2100 Dentistry; the business of medical practitioner, masseur or radiologist, including nursing and ambulance associations; chiropodists; the business of conducting electromedical institutes.
- 2110 The business of running hospitals; maternity or nursing homes; medical research laboratories; asylums, sanatoria, clinics; malaria health committees; the business of veterinary surgeon; dog breeder; bird fancier; domestic pet dealer; the business of conducting animal hospitals and homes.

CLASS XXII - PROFESSIONAL SERVICES, ETC.

- 2200 The business of analyst; assayer; analytical chemist; architect; surveyor, geologist, consulting engineer; messenger of the Court; the business or conducting an observatory
- 2210 The business of accountant, auditor, advocate; attorney; conveyancer; notary, law agent; quantity surveyor; editing and journalistic work provided no printing and/or publishing, other than distribution through the post is undertaken; press agency; typing and roneo work as a separate business; any other profession not otherwise stated.

CLASS XXIII - EDUCATIONAL SERVICES, ETC.

- 2300 Educational services including universities, colleges, trade schools; training ships; art galleries; music schools; dancing academies or schools; nursery schools, charm schools; libraries; museums; botanical gardens where these are not conducted in conjunction with any other undertaking or business.
- 2320 Service in connection with national parks, upkeep and maintenance of zoological gardens; hunting safaris.

CLASS XXIV - CHARITABLE, RELIGIOUS, POLITICAL AND TRADE ORGANISATIONS, ETC.

- 2410 Activities of trade unions, industrial councils; trade or professional associations; chambers of commerce, unemployment benefit funds. Activities of charitable institutions not falling within any other subclass, including child welfare societies; orphanages; religious or political organisations, societies for the prevention of cruelty to animals; freemasons; boy scouts; anti-waste organisations; mission stations. Red Cross Societies; etc., not otherwise stated.

BUSINESS OR OPERATION NOT SPECIFICALLY RATED

If the business or operation in which an employer is engaged, is not specifically mentioned in the Table of Assessment Rates, the Commissioner can apply such assessment rate to the employer's business or operations as may be considered equitable. In the case of labour-brokers the rate applicable will relate to the industry in which the employees are utilised.