

2024 Levy Consultation proposed levy rates for 2025/26 to 2027/28

Proposed levy rates by work classification unit (CU) for 2025/26, 2026/27 and 2027/28



This set of proposed levy rates includes the proposed changes to the sports sector and integrated hardware retail sector.

CU	CU Description	LRG	Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
			Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate
1110	Nursery production	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1111	Turf growing	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1120	Floriculture production	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1130	Vegetable growing	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1140	Grape growing	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1150	Apple and pear growing	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1160	Stone fruit growing	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1170	Kiwifruit growing	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1180	Olive growing	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1190	Fruit and tree nut growing (not elsewhere classified)	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1191	Citrus fruit growing	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1192	Berry fruit growing	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1210	Grain growing	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1220	Grain and sheep or grain and beef cattle farming	016	\$1.81	\$0.00	\$1.81	\$1.75	\$0.01	\$1.76	\$1.83	\$0.00	\$1.83	\$1.91	\$0.00	\$1.91
1230	Sheep and beef cattle farming	016	\$1.81	\$0.00	\$1.81	\$1.75	\$0.01	\$1.76	\$1.83	\$0.00	\$1.83	\$1.91	\$0.00	\$1.91
1240	Sheep farming	016	\$1.81	\$0.00	\$1.81	\$1.75	\$0.01	\$1.76	\$1.83	\$0.00	\$1.83	\$1.91	\$0.00	\$1.91
1250	Beef cattle farming	016	\$1.81	\$0.00	\$1.81	\$1.75	\$0.01	\$1.76	\$1.83	\$0.00	\$1.83	\$1.91	\$0.00	\$1.91
1300	Dairy cattle farming	018	\$2.26	\$0.00	\$2.26	\$2.17	\$0.01	\$2.18	\$2.27	\$0.00	\$2.27	\$2.37	\$0.00	\$2.37
1410	Poultry farming (meat)	012	\$1.56	\$0.00	\$1.56	\$1.68	\$0.01	\$1.69	\$1.76	\$0.00	\$1.76	\$1.83	\$0.00	\$1.83
1420	Poultry farming (eggs)	012	\$1.56	\$0.00	\$1.56	\$1.68	\$0.01	\$1.69	\$1.76	\$0.00	\$1.76	\$1.83	\$0.00	\$1.83
1510	Pig farming	014	\$1.44	\$0.00	\$1.44	\$1.57	\$0.01	\$1.58	\$1.64	\$0.00	\$1.64	\$1.72	\$0.00	\$1.72
1520	Horse farming and horse agistment	917	\$2.66	\$0.00	\$2.66	\$2.60	\$0.01	\$2.61	\$2.72	-\$0.01	\$2.71	\$2.83	\$0.00	\$2.83
1530	Deer farming	014	\$1.44	\$0.00	\$1.44	\$1.57	\$0.01	\$1.58	\$1.64	\$0.00	\$1.64	\$1.72	\$0.00	\$1.72
1590	Livestock farming (not elsewhere classified)	014	\$1.44	\$0.00	\$1.44	\$1.57	\$0.01	\$1.58	\$1.64	\$0.00	\$1.64	\$1.72	\$0.00	\$1.72
1593	Beekeeping	014	\$1.44	\$0.00	\$1.44	\$1.57	\$0.01	\$1.58	\$1.64	\$0.00	\$1.64	\$1.72	\$0.00	\$1.72
1690	Crop growing (not elsewhere classified)	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
1692	Mushroom growing	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
2120	Shearing services	051	\$2.38	\$0.00	\$2.38	\$2.87	\$0.02	\$2.89	\$3.00	-\$0.01	\$2.99	\$3.13	\$0.00	\$3.13
2130	Air operations under Civil Aviation Rules Part 137	493	\$1.61	\$0.00	\$1.61	\$0.93	\$0.28	\$1.21	\$0.97	\$0.00	\$0.97	\$1.01	\$0.00	\$1.01
2190	Agriculture and fishing support services (not elsewhere classified)	021	\$1.72	\$0.00	\$1.72	\$2.02	\$0.01	\$2.03	\$2.11	\$0.00	\$2.11	\$2.20	\$0.00	\$2.20
2195	Horticultural contracting and labour supply services	010	\$0.91	\$0.00	\$0.91	\$0.89	\$0.00	\$0.89	\$0.93	\$0.00	\$0.93	\$0.97	\$0.00	\$0.97
2200	Hunting and trapping	041	\$2.57	\$0.00	\$2.57	\$2.22	\$0.01	\$2.23	\$2.33	-\$0.01	\$2.32	\$2.43	\$0.00	\$2.43
3010	Forestry	041	\$2.57	\$0.00	\$2.57	\$2.22	\$0.01	\$2.23	\$2.33	-\$0.01	\$2.32	\$2.43	\$0.00	\$2.43
3020	Logging	041	\$2.57	\$0.00	\$2.57	\$2.22	\$0.01	\$2.23	\$2.33	-\$0.01	\$2.32	\$2.43	\$0.00	\$2.43
3021	Forest product and moss gathering and processing	021	\$1.72	\$0.00	\$1.72	\$2.02	\$0.01	\$2.03	\$2.11	\$0.00	\$2.11	\$2.20	\$0.00	\$2.20
3030	Forestry support services (excluding tree cutting and felling)	041	\$2.57	\$0.00	\$2.57	\$2.22	\$0.01	\$2.23	\$2.33	-\$0.01	\$2.32	\$2.43	\$0.00	\$2.43
4110	Rock lobster and crab fishing or potting	025	\$2.60	\$0.00	\$2.60	\$2.46	\$0.01	\$2.47	\$2.57	-\$0.01	\$2.56	\$2.68	\$0.00	\$2.68
4120	Prawn fishing	025	\$2.60	\$0.00	\$2.60	\$2.46	\$0.01	\$2.47	\$2.57	-\$0.01	\$2.56	\$2.68	\$0.00	\$2.68
4130	Fish trawling, seining, and netting (including processing on board)	025	\$2.60	\$0.00	\$2.60	\$2.46	\$0.01	\$2.47	\$2.57	-\$0.01	\$2.56	\$2.68	\$0.00	\$2.68
4150	Line fishing (including processing on board)	025	\$2.60	\$0.00	\$2.60	\$2.46	\$0.01	\$2.47	\$2.57	-\$0.01	\$2.56	\$2.68	\$0.00	\$2.68
4190	Fishing (not elsewhere classified)	025	\$2.60	\$0.00	\$2.60	\$2.46	\$0.01	\$2.47	\$2.57	-\$0.01	\$2.56	\$2.68	\$0.00	\$2.68
4210	Offshore aquaculture	021	\$1.72	\$0.00	\$1.72	\$2.02	\$0.01	\$2.03	\$2.11	\$0.00	\$2.11	\$2.20	\$0.00	\$2.20
4220	Onshore aquaculture	021	\$1.72	\$0.00	\$1.72	\$2.02	\$0.01	\$2.03	\$2.11	\$0.00	\$2.11	\$2.20	\$0.00	\$2.20
11010	Coal mining	081	\$0.87	\$0.00	\$0.87	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
12000	Oil and gas extraction	171	\$0.18	\$0.00	\$0.18	\$0.22	\$0.00	\$0.22	\$0.23	\$0.00	\$0.23	\$0.23	\$0.00	\$0.23
13110	Iron ore mining	081	\$0.87	\$0.00	\$0.87	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
13140	Gold ore mining	081	\$0.87	\$0.00	\$0.87	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
13150	Mineral sand mining	081	\$0.87	\$0.00	\$0.87	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
13170	Silver, lead, and zinc ore mining	081	\$0.87	\$0.00	\$0.87	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
13190	Metal ore mining (not elsewhere classified)	081	\$0.87	\$0.00	\$0.87	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
14110	Gravel and sand quarrying	081	\$0.87	\$0.00	\$0.87	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
14190	Construction material mining (not elsewhere classified)	081	\$0.87	\$0.00	\$0.87	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
14200	Mining and quarrying (not elsewhere classified)	081	\$0.87	\$0.00	\$0.87	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
15110	Petroleum and natural gas exploration	081	\$0.87	\$0.00	\$0.87	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
15130	Mineral exploration	081	\$0.87	\$0.00	\$0.87	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
15200	Mining support services (not elsewhere classified)	081	\$0.87	\$0.00	\$0.87	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
21110	Meat processing	119	\$2.38	\$0.00	\$2.38	\$3.46	-\$0.35	\$3.11	\$3.62	-\$0.01	\$3.61	\$3.77	\$0.00	\$3.77
21111	Meat and food inspection services	773	\$0.82	\$0.00	\$0.82	\$1.07	\$0.00	\$1.07	\$1.12	\$0.00	\$1.12	\$1.17	\$0.00	\$1.17
21120	Poultry processing	117	\$1.45	\$0.00	\$1.45	\$1.20	\$0.01	\$1.21	\$1.25	\$0.00	\$1.25	\$1.31	\$0.00	\$1.31

2024 Levy Consultation proposed levy rates for 2025/26 to 2027/28

Proposed levy rates by work classification unit (CU) for 2025/26, 2026/27 and 2027/28



This set of proposed levy rates includes the proposed changes to the sports sector and integrated hardware retail sector.

CU	CU Description	LRG	Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
			Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate
21130	Cured meat and smallgoods manufacturing	117	\$1.45	\$0.00	\$1.45	\$1.20	\$0.01	\$1.21	\$1.25	\$0.00	\$1.25	\$1.31	\$0.00	\$1.31
21210	Milk and cream processing	110	\$0.70	\$0.00	\$0.70	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
21220	Ice cream manufacturing	110	\$0.70	\$0.00	\$0.70	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	110	\$0.70	\$0.00	\$0.70	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
21300	Fruit and vegetable processing	116	\$0.88	\$0.00	\$0.88	\$1.24	-\$0.09	\$1.15	\$1.30	\$0.00	\$1.30	\$1.35	\$0.00	\$1.35
21400	Oil and fat manufacturing	116	\$0.88	\$0.00	\$0.88	\$1.24	-\$0.09	\$1.15	\$1.30	\$0.00	\$1.30	\$1.35	\$0.00	\$1.35
21510	Grain mill product manufacturing	117	\$1.45	\$0.00	\$1.45	\$1.20	\$0.01	\$1.21	\$1.25	\$0.00	\$1.25	\$1.31	\$0.00	\$1.31
21520	Cereal, pasta, and baking-mix manufacturing	113	\$0.77	\$0.00	\$0.77	\$0.97	\$0.01	\$0.98	\$1.02	\$0.00	\$1.02	\$1.06	\$0.00	\$1.06
21610	Bread manufacturing (factory-based)	113	\$0.77	\$0.00	\$0.77	\$0.97	\$0.01	\$0.98	\$1.02	\$0.00	\$1.02	\$1.06	\$0.00	\$1.06
21620	Cake and pastry manufacturing (factory-based)	114	\$0.86	\$0.00	\$0.86	\$0.90	\$0.01	\$0.91	\$0.94	\$0.00	\$0.94	\$0.98	\$0.00	\$0.98
21630	Biscuit manufacturing (factory-based)	114	\$0.86	\$0.00	\$0.86	\$0.90	\$0.01	\$0.91	\$0.94	\$0.00	\$0.94	\$0.98	\$0.00	\$0.98
21640	Bakery product manufacturing (non-factory based)	411	\$0.59	\$0.00	\$0.59	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
21710	Sugar manufacturing	110	\$0.70	\$0.00	\$0.70	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
21720	Confectionery manufacturing	110	\$0.70	\$0.00	\$0.70	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
21730	Seafood processing (other than on board vessels)	117	\$1.45	\$0.00	\$1.45	\$1.20	\$0.01	\$1.21	\$1.25	\$0.00	\$1.25	\$1.31	\$0.00	\$1.31
21740	Prepared animal and bird feed manufacturing	114	\$0.86	\$0.00	\$0.86	\$0.90	\$0.01	\$0.91	\$0.94	\$0.00	\$0.94	\$0.98	\$0.00	\$0.98
21790	Food product manufacturing (not elsewhere classified)	114	\$0.86	\$0.00	\$0.86	\$0.90	\$0.01	\$0.91	\$0.94	\$0.00	\$0.94	\$0.98	\$0.00	\$0.98
21795	Potato crisps and corn crisps manufacturing	121	\$0.36	\$0.00	\$0.36	\$0.47	\$0.00	\$0.47	\$0.49	\$0.00	\$0.49	\$0.51	\$0.00	\$0.51
21810	Soft drink, cordial, and syrup manufacturing	121	\$0.36	\$0.00	\$0.36	\$0.47	\$0.00	\$0.47	\$0.49	\$0.00	\$0.49	\$0.51	\$0.00	\$0.51
21820	Beer manufacturing	121	\$0.36	\$0.00	\$0.36	\$0.47	\$0.00	\$0.47	\$0.49	\$0.00	\$0.49	\$0.51	\$0.00	\$0.51
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	121	\$0.36	\$0.00	\$0.36	\$0.47	\$0.00	\$0.47	\$0.49	\$0.00	\$0.49	\$0.51	\$0.00	\$0.51
21840	Spirit manufacturing	121	\$0.36	\$0.00	\$0.36	\$0.47	\$0.00	\$0.47	\$0.49	\$0.00	\$0.49	\$0.51	\$0.00	\$0.51
21900	Cigarette and tobacco product manufacturing	251	\$0.36	\$0.00	\$0.36	\$0.18	\$0.09	\$0.27	\$0.19	\$0.02	\$0.21	\$0.20	\$0.00	\$0.20
22110	Wool scouring	135	\$1.59	\$0.00	\$1.59	\$1.53	\$0.01	\$1.54	\$1.60	\$0.00	\$1.60	\$1.67	\$0.00	\$1.67
22120	Synthetic textile manufacturing	133	\$0.69	\$0.00	\$0.69	\$0.74	\$0.00	\$0.74	\$0.77	\$0.00	\$0.77	\$0.81	\$0.00	\$0.81
22140	Natural textile manufacturing	133	\$0.69	\$0.00	\$0.69	\$0.74	\$0.00	\$0.74	\$0.77	\$0.00	\$0.77	\$0.81	\$0.00	\$0.81
22210	Cut and sewn textile product manufacturing	131	\$0.48	\$0.00	\$0.48	\$0.61	\$0.00	\$0.61	\$0.64	\$0.00	\$0.64	\$0.66	\$0.00	\$0.66
22220	Textile floor covering manufacturing	133	\$0.69	\$0.00	\$0.69	\$0.74	\$0.00	\$0.74	\$0.77	\$0.00	\$0.77	\$0.81	\$0.00	\$0.81
22230	Rope, cordage, and twine manufacturing	133	\$0.69	\$0.00	\$0.69	\$0.74	\$0.00	\$0.74	\$0.77	\$0.00	\$0.77	\$0.81	\$0.00	\$0.81
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	131	\$0.48	\$0.00	\$0.48	\$0.61	\$0.00	\$0.61	\$0.64	\$0.00	\$0.64	\$0.66	\$0.00	\$0.66
22390	Knitted product manufacturing	131	\$0.48	\$0.00	\$0.48	\$0.61	\$0.00	\$0.61	\$0.64	\$0.00	\$0.64	\$0.66	\$0.00	\$0.66
22420	Clothing manufacturing	131	\$0.48	\$0.00	\$0.48	\$0.61	\$0.00	\$0.61	\$0.64	\$0.00	\$0.64	\$0.66	\$0.00	\$0.66
22500	Footwear manufacturing	131	\$0.48	\$0.00	\$0.48	\$0.61	\$0.00	\$0.61	\$0.64	\$0.00	\$0.64	\$0.66	\$0.00	\$0.66
22611	Leather tanning, fellmongery, and fur dressing	135	\$1.59	\$0.00	\$1.59	\$1.53	\$0.01	\$1.54	\$1.60	\$0.00	\$1.60	\$1.67	\$0.00	\$1.67
22620	Leather and leather substitute goods manufacturing	131	\$0.48	\$0.00	\$0.48	\$0.61	\$0.00	\$0.61	\$0.64	\$0.00	\$0.64	\$0.66	\$0.00	\$0.66
23110	Log sawmilling	143	\$1.57	\$0.00	\$1.57	\$1.86	\$0.01	\$1.87	\$1.94	\$0.00	\$1.94	\$2.03	\$0.00	\$2.03
23120	Wood chipping	143	\$1.57	\$0.00	\$1.57	\$1.86	\$0.01	\$1.87	\$1.94	\$0.00	\$1.94	\$2.03	\$0.00	\$2.03
23130	Timber resawing and dressing	143	\$1.57	\$0.00	\$1.57	\$1.86	\$0.01	\$1.87	\$1.94	\$0.00	\$1.94	\$2.03	\$0.00	\$2.03
23210	Veneer and plywood manufacturing	141	\$1.40	\$0.00	\$1.40	\$1.48	\$0.01	\$1.49	\$1.54	\$0.00	\$1.54	\$1.61	\$0.00	\$1.61
23220	Reconstituted wood product manufacturing	153	\$0.95	\$0.00	\$0.95	\$0.66	\$0.06	\$0.72	\$0.69	\$0.00	\$0.69	\$0.72	\$0.00	\$0.72
23230	Wooden structural fittings and components manufacturing	141	\$1.40	\$0.00	\$1.40	\$1.48	\$0.01	\$1.49	\$1.54	\$0.00	\$1.54	\$1.61	\$0.00	\$1.61
23290	Wood product manufacturing (not elsewhere classified)	141	\$1.40	\$0.00	\$1.40	\$1.48	\$0.01	\$1.49	\$1.54	\$0.00	\$1.54	\$1.61	\$0.00	\$1.61
23310	Pulp, paper, and paperboard manufacturing	151	\$0.35	\$0.00	\$0.35	\$0.43	\$0.00	\$0.43	\$0.45	\$0.00	\$0.45	\$0.47	\$0.00	\$0.47
23330	Corrugated paperboard and paperboard container manufacturing	151	\$0.35	\$0.00	\$0.35	\$0.43	\$0.00	\$0.43	\$0.45	\$0.00	\$0.45	\$0.47	\$0.00	\$0.47
23340	Paper bag and sack manufacturing	151	\$0.35	\$0.00	\$0.35	\$0.43	\$0.00	\$0.43	\$0.45	\$0.00	\$0.45	\$0.47	\$0.00	\$0.47
23390	Converted paper product manufacturing (not elsewhere classified)	153	\$0.95	\$0.00	\$0.95	\$0.66	\$0.06	\$0.72	\$0.69	\$0.00	\$0.69	\$0.72	\$0.00	\$0.72
23391	Sanitary paper product manufacturing	153	\$0.95	\$0.00	\$0.95	\$0.66	\$0.06	\$0.72	\$0.69	\$0.00	\$0.69	\$0.72	\$0.00	\$0.72
24110	Paper stationery manufacturing	151	\$0.35	\$0.00	\$0.35	\$0.43	\$0.00	\$0.43	\$0.45	\$0.00	\$0.45	\$0.47	\$0.00	\$0.47
24120	Printing	161	\$0.38	\$0.00	\$0.38	\$0.38	\$0.00	\$0.38	\$0.40	\$0.00	\$0.40	\$0.42	\$0.00	\$0.42
24130	Printing support services	161	\$0.38	\$0.00	\$0.38	\$0.38	\$0.00	\$0.38	\$0.40	\$0.00	\$0.40	\$0.42	\$0.00	\$0.42
24211	Newspaper publishing	541	\$0.07	\$0.00	\$0.07	\$0.03	\$0.03	\$0.06	\$0.03	\$0.02	\$0.05	\$0.03	\$0.00	\$0.03
24221	Magazine and other periodical publishing	541	\$0.07	\$0.00	\$0.07	\$0.03	\$0.03	\$0.06	\$0.03	\$0.02	\$0.05	\$0.03	\$0.00	\$0.03
24230	Book publishing	541	\$0.07	\$0.00	\$0.07	\$0.03	\$0.03	\$0.06	\$0.03	\$0.02	\$0.05	\$0.03	\$0.00	\$0.03
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	541	\$0.07	\$0.00	\$0.07	\$0.03	\$0.03	\$0.06	\$0.03	\$0.02	\$0.05	\$0.03	\$0.00	\$0.03
24232	Internet publishing and broadcasting	541	\$0.07	\$0.00	\$0.07	\$0.03	\$0.03	\$0.06	\$0.03	\$0.02	\$0.05	\$0.03	\$0.00	\$0.03
24233	Directory and mailing-list publishing	541	\$0.07	\$0.00	\$0.07	\$0.03	\$0.03	\$0.06	\$0.03	\$0.02	\$0.05	\$0.03	\$0.00	\$0.03
24234	Music publishing	541	\$0.07	\$0.00	\$0.07	\$0.03	\$0.03	\$0.06	\$0.03	\$0.02	\$0.05	\$0.03	\$0.00	\$0.03
24235	Software publishing	541	\$0.07	\$0.00	\$0.07	\$0.03	\$0.03	\$0.06	\$0.03	\$0.02	\$0.05	\$0.03	\$0.00	\$0.03
24300	Reproduction of recorded media	541	\$0.15	\$0.00	\$0.15	\$0.03	\$0.08	\$0.11	\$0.03	\$0.04	\$0.07	\$0.03	\$0.00	\$0.03

2024 Levy Consultation proposed levy rates for 2025/26 to 2027/28

Proposed levy rates by work classification unit (CU) for 2025/26, 2026/27 and 2027/28



This set of proposed levy rates includes the proposed changes to the sports sector and integrated hardware retail sector.

CU	CU Description	LRG	Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
			Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate
25100	Petroleum refining and petroleum fuel manufacturing	171	\$0.18	\$0.00	\$0.18	\$0.22	\$0.00	\$0.22	\$0.23	\$0.00	\$0.23	\$0.23	\$0.00	\$0.23
25200	Petroleum and coal product manufacturing (not elsewhere classified)	173	\$0.71	\$0.00	\$0.71	\$0.84	\$0.00	\$0.84	\$0.88	\$0.00	\$0.88	\$0.92	\$0.00	\$0.92
25310	Fertiliser manufacturing	173	\$0.71	\$0.00	\$0.71	\$0.84	\$0.00	\$0.84	\$0.88	\$0.00	\$0.88	\$0.92	\$0.00	\$0.92
25320	Industrial gas manufacturing	171	\$0.18	\$0.00	\$0.18	\$0.22	\$0.00	\$0.22	\$0.23	\$0.00	\$0.23	\$0.23	\$0.00	\$0.23
25330	Synthetic resin and synthetic rubber manufacturing	173	\$0.71	\$0.00	\$0.71	\$0.84	\$0.00	\$0.84	\$0.88	\$0.00	\$0.88	\$0.92	\$0.00	\$0.92
25340	Basic organic chemical manufacturing	181	\$0.30	\$0.00	\$0.30	\$0.46	-\$0.07	\$0.39	\$0.48	\$0.00	\$0.48	\$0.50	\$0.00	\$0.50
25350	Basic inorganic chemical manufacturing	171	\$0.18	\$0.00	\$0.18	\$0.22	\$0.00	\$0.22	\$0.23	\$0.00	\$0.23	\$0.23	\$0.00	\$0.23
25360	Basic polymer manufacturing (not elsewhere classified)	173	\$0.71	\$0.00	\$0.71	\$0.84	\$0.00	\$0.84	\$0.88	\$0.00	\$0.88	\$0.92	\$0.00	\$0.92
25410	Explosives manufacturing	181	\$0.30	\$0.00	\$0.30	\$0.46	-\$0.07	\$0.39	\$0.48	\$0.00	\$0.48	\$0.50	\$0.00	\$0.50
25420	Paint and coatings manufacturing	181	\$0.30	\$0.00	\$0.30	\$0.46	-\$0.07	\$0.39	\$0.48	\$0.00	\$0.48	\$0.50	\$0.00	\$0.50
25430	Human pharmaceutical and medicinal product manufacturing	183	\$0.36	\$0.00	\$0.36	\$0.36	\$0.00	\$0.36	\$0.38	\$0.00	\$0.38	\$0.39	\$0.00	\$0.39
25431	Veterinary pharmaceutical and medicinal product manufacturing	183	\$0.36	\$0.00	\$0.36	\$0.36	\$0.00	\$0.36	\$0.38	\$0.00	\$0.38	\$0.39	\$0.00	\$0.39
25440	Pesticide manufacturing	183	\$0.36	\$0.00	\$0.36	\$0.36	\$0.00	\$0.36	\$0.38	\$0.00	\$0.38	\$0.39	\$0.00	\$0.39
25450	Cleaning compound manufacturing	183	\$0.36	\$0.00	\$0.36	\$0.36	\$0.00	\$0.36	\$0.38	\$0.00	\$0.38	\$0.39	\$0.00	\$0.39
25460	Cosmetic and toiletry preparation manufacturing	183	\$0.36	\$0.00	\$0.36	\$0.36	\$0.00	\$0.36	\$0.38	\$0.00	\$0.38	\$0.39	\$0.00	\$0.39
25490	Basic chemical product manufacturing (not elsewhere classified)	181	\$0.30	\$0.00	\$0.30	\$0.46	-\$0.07	\$0.39	\$0.48	\$0.00	\$0.48	\$0.50	\$0.00	\$0.50
25491	Adhesive manufacturing	181	\$0.30	\$0.00	\$0.30	\$0.46	-\$0.07	\$0.39	\$0.48	\$0.00	\$0.48	\$0.50	\$0.00	\$0.50
25510	Tyre manufacturing	131	\$0.48	\$0.00	\$0.48	\$0.61	\$0.00	\$0.61	\$0.64	\$0.00	\$0.64	\$0.66	\$0.00	\$0.66
25590	Natural rubber product manufacturing	131	\$0.48	\$0.00	\$0.48	\$0.61	\$0.00	\$0.61	\$0.64	\$0.00	\$0.64	\$0.66	\$0.00	\$0.66
25610	Rigid and semi-rigid polymer product manufacturing	191	\$0.72	\$0.00	\$0.72	\$0.76	\$0.00	\$0.76	\$0.79	\$0.00	\$0.79	\$0.82	\$0.00	\$0.82
25630	Polymer film and sheet packaging material manufacturing	191	\$0.72	\$0.00	\$0.72	\$0.76	\$0.00	\$0.76	\$0.79	\$0.00	\$0.79	\$0.82	\$0.00	\$0.82
25650	Polymer foam product manufacturing	191	\$0.72	\$0.00	\$0.72	\$0.76	\$0.00	\$0.76	\$0.79	\$0.00	\$0.79	\$0.82	\$0.00	\$0.82
25661	Polymer product manufacturing (not elsewhere classified)	191	\$0.72	\$0.00	\$0.72	\$0.76	\$0.00	\$0.76	\$0.79	\$0.00	\$0.79	\$0.82	\$0.00	\$0.82
26100	Glass and glass product manufacturing	201	\$1.24	\$0.00	\$1.24	\$1.24	\$0.01	\$1.25	\$1.30	\$0.00	\$1.30	\$1.36	\$0.00	\$1.36
26210	Clay brick manufacturing	201	\$1.24	\$0.00	\$1.24	\$1.24	\$0.01	\$1.25	\$1.30	\$0.00	\$1.30	\$1.36	\$0.00	\$1.36
26290	Ceramic product manufacturing (not elsewhere classified)	203	\$1.76	\$0.00	\$1.76	\$1.46	\$0.01	\$1.47	\$1.53	\$0.00	\$1.53	\$1.60	\$0.00	\$1.60
26310	Cement and lime manufacturing	201	\$1.24	\$0.00	\$1.24	\$1.24	\$0.01	\$1.25	\$1.30	\$0.00	\$1.30	\$1.36	\$0.00	\$1.36
26320	Plaster and gypsum product manufacturing	201	\$1.24	\$0.00	\$1.24	\$1.24	\$0.01	\$1.25	\$1.30	\$0.00	\$1.30	\$1.36	\$0.00	\$1.36
26330	Ready-mixed concrete manufacturing	203	\$1.76	\$0.00	\$1.76	\$1.46	\$0.01	\$1.47	\$1.53	\$0.00	\$1.53	\$1.60	\$0.00	\$1.60
26350	Concrete product manufacturing	201	\$1.24	\$0.00	\$1.24	\$1.24	\$0.01	\$1.25	\$1.30	\$0.00	\$1.30	\$1.36	\$0.00	\$1.36
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	201	\$1.24	\$0.00	\$1.24	\$1.24	\$0.01	\$1.25	\$1.30	\$0.00	\$1.30	\$1.36	\$0.00	\$1.36
27110	Iron smelting and steel manufacturing	213	\$0.92	\$0.00	\$0.92	\$0.91	\$0.01	\$0.92	\$0.95	\$0.00	\$0.95	\$0.99	\$0.00	\$0.99
27120	Iron and steel casting	213	\$0.92	\$0.00	\$0.92	\$0.91	\$0.01	\$0.92	\$0.95	\$0.00	\$0.95	\$0.99	\$0.00	\$0.99
27121	Iron and steel forging	213	\$0.92	\$0.00	\$0.92	\$0.91	\$0.01	\$0.92	\$0.95	\$0.00	\$0.95	\$0.99	\$0.00	\$0.99
27130	Steel pipe and tube manufacturing	213	\$0.92	\$0.00	\$0.92	\$0.91	\$0.01	\$0.92	\$0.95	\$0.00	\$0.95	\$0.99	\$0.00	\$0.99
27210	Alumina production	211	\$0.79	\$0.00	\$0.79	\$1.09	-\$0.06	\$1.03	\$1.14	\$0.00	\$1.14	\$1.19	\$0.00	\$1.19
27220	Aluminium smelting	211	\$0.79	\$0.00	\$0.79	\$1.09	-\$0.06	\$1.03	\$1.14	\$0.00	\$1.14	\$1.19	\$0.00	\$1.19
27230	Copper, silver, lead, and zinc smelting and refining	211	\$0.79	\$0.00	\$0.79	\$1.09	-\$0.06	\$1.03	\$1.14	\$0.00	\$1.14	\$1.19	\$0.00	\$1.19
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	211	\$0.79	\$0.00	\$0.79	\$1.09	-\$0.06	\$1.03	\$1.14	\$0.00	\$1.14	\$1.19	\$0.00	\$1.19
27310	Aluminium rolling, drawing, and extruding	222	\$0.97	\$0.00	\$0.97	\$1.04	\$0.01	\$1.05	\$1.09	\$0.00	\$1.09	\$1.14	\$0.00	\$1.14
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	211	\$0.79	\$0.00	\$0.79	\$1.09	-\$0.06	\$1.03	\$1.14	\$0.00	\$1.14	\$1.19	\$0.00	\$1.19
27330	Non-ferrous metal casting and forging	211	\$0.79	\$0.00	\$0.79	\$1.09	-\$0.06	\$1.03	\$1.14	\$0.00	\$1.14	\$1.19	\$0.00	\$1.19
27410	Structural steel fabricating	228	\$1.76	\$0.00	\$1.76	\$1.50	\$0.01	\$1.51	\$1.57	\$0.00	\$1.57	\$1.64	\$0.00	\$1.64
27420	Architectural aluminium product manufacturing	222	\$0.97	\$0.00	\$0.97	\$1.04	\$0.01	\$1.05	\$1.09	\$0.00	\$1.09	\$1.14	\$0.00	\$1.14
27430	Metal roof and guttering manufacturing (except aluminium)	224	\$1.03	\$0.00	\$1.03	\$1.04	\$0.01	\$1.05	\$1.08	\$0.00	\$1.08	\$1.13	\$0.00	\$1.13
27490	Structural metal product manufacturing (not elsewhere classified)	228	\$1.76	\$0.00	\$1.76	\$1.50	\$0.01	\$1.51	\$1.57	\$0.00	\$1.57	\$1.64	\$0.00	\$1.64
27510	Metal container manufacturing (not elsewhere classified)	220	\$0.61	\$0.00	\$0.61	\$0.81	-\$0.02	\$0.79	\$0.84	\$0.00	\$0.84	\$0.88	\$0.00	\$0.88
27590	Sheet metal product manufacturing (except metal structural and container products)	224	\$1.03	\$0.00	\$1.03	\$1.04	\$0.01	\$1.05	\$1.08	\$0.00	\$1.08	\$1.13	\$0.00	\$1.13
27620	Spring and wire product manufacturing	220	\$0.61	\$0.00	\$0.61	\$0.81	-\$0.02	\$0.79	\$0.84	\$0.00	\$0.84	\$0.88	\$0.00	\$0.88
27630	Nut, bolt, screw, and rivet manufacturing	211	\$0.79	\$0.00	\$0.79	\$1.09	-\$0.06	\$1.03	\$1.14	\$0.00	\$1.14	\$1.19	\$0.00	\$1.19
27640	Surface coating and finishing	226	\$1.25	\$0.00	\$1.25	\$1.28	\$0.01	\$1.29	\$1.34	\$0.00	\$1.34	\$1.40	\$0.00	\$1.40
27690	Fabricated metal product manufacturing (not elsewhere classified)	226	\$1.25	\$0.00	\$1.25	\$1.28	\$0.01	\$1.29	\$1.34	\$0.00	\$1.34	\$1.40	\$0.00	\$1.40
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	226	\$1.25	\$0.00	\$1.25	\$1.28	\$0.01	\$1.29	\$1.34	\$0.00	\$1.34	\$1.40	\$0.00	\$1.40
28110	Motor vehicle manufacturing	233	\$0.94	\$0.00	\$0.94	\$0.98	\$0.01	\$0.99	\$1.02	\$0.00	\$1.02	\$1.07	\$0.00	\$1.07
28120	Motor vehicle body and trailer manufacturing	243	\$1.13	\$0.00	\$1.13	\$1.24	\$0.01	\$1.25	\$1.30	\$0.00	\$1.30	\$1.35	\$0.00	\$1.35
28130	Automotive electrical components manufacturing	231	\$0.27	\$0.00	\$0.27	\$0.34	\$0.00	\$0.34	\$0.36	\$0.00	\$0.36	\$0.37	\$0.00	\$0.37
28190	Motor vehicle parts manufacturing (not elsewhere classified)	233	\$0.94	\$0.00	\$0.94	\$0.98	\$0.01	\$0.99	\$1.02	\$0.00	\$1.02	\$1.07	\$0.00	\$1.07
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	235	\$1.13	\$0.00	\$1.13	\$1.40	\$0.01	\$1.41	\$1.47	\$0.00	\$1.47	\$1.53	\$0.00	\$1.53
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	237	\$1.26	\$0.00	\$1.26	\$1.12	\$0.01	\$1.13	\$1.17	\$0.00	\$1.17	\$1.22	\$0.00	\$1.22

2024 Levy Consultation proposed levy rates for 2025/26 to 2027/28

Proposed levy rates by work classification unit (CU) for 2025/26, 2026/27 and 2027/28



This set of proposed levy rates includes the proposed changes to the sports sector and integrated hardware retail sector.

CU	CU Description	LRG	Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
			Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate
28230	Railway rolling stock manufacturing and repair services	243	\$1.13	\$0.00	\$1.13	\$1.24	\$0.01	\$1.25	\$1.30	\$0.00	\$1.30	\$1.35	\$0.00	\$1.35
28240	Aircraft manufacturing and repair services	231	\$0.27	\$0.00	\$0.27	\$0.34	\$0.00	\$0.34	\$0.36	\$0.00	\$0.36	\$0.37	\$0.00	\$0.37
28290	Transport equipment manufacturing (not elsewhere classified)	233	\$0.94	\$0.00	\$0.94	\$0.98	\$0.01	\$0.99	\$1.02	\$0.00	\$1.02	\$1.07	\$0.00	\$1.07
28310	Photographic, optical, and ophthalmic equipment manufacturing	251	\$0.15	\$0.00	\$0.15	\$0.18	\$0.00	\$0.18	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20
28320	Medical and surgical equipment and prosthetics manufacturing	251	\$0.15	\$0.00	\$0.15	\$0.18	\$0.00	\$0.18	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	251	\$0.15	\$0.00	\$0.15	\$0.18	\$0.00	\$0.18	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20
28410	Computer and electronic office equipment manufacturing	251	\$0.15	\$0.00	\$0.15	\$0.18	\$0.00	\$0.18	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20
28420	Communications equipment manufacturing	251	\$0.15	\$0.00	\$0.15	\$0.18	\$0.00	\$0.18	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20
28490	Electronic equipment manufacturing (not elsewhere classified)	231	\$0.27	\$0.00	\$0.27	\$0.34	\$0.00	\$0.34	\$0.36	\$0.00	\$0.36	\$0.37	\$0.00	\$0.37
28510	Domestic appliance manufacturing (not elsewhere classified)	231	\$0.27	\$0.00	\$0.27	\$0.34	\$0.00	\$0.34	\$0.36	\$0.00	\$0.36	\$0.37	\$0.00	\$0.37
28511	Whiteware appliance manufacturing	231	\$0.27	\$0.00	\$0.27	\$0.34	\$0.00	\$0.34	\$0.36	\$0.00	\$0.36	\$0.37	\$0.00	\$0.37
28520	Electric cable and wire manufacturing	231	\$0.27	\$0.00	\$0.27	\$0.34	\$0.00	\$0.34	\$0.36	\$0.00	\$0.36	\$0.37	\$0.00	\$0.37
28540	Electric lighting equipment manufacturing	231	\$0.27	\$0.00	\$0.27	\$0.34	\$0.00	\$0.34	\$0.36	\$0.00	\$0.36	\$0.37	\$0.00	\$0.37
28590	Electrical equipment manufacturing (not elsewhere classified)	231	\$0.27	\$0.00	\$0.27	\$0.34	\$0.00	\$0.34	\$0.36	\$0.00	\$0.36	\$0.37	\$0.00	\$0.37
28610	Agricultural machinery and equipment manufacturing	243	\$1.13	\$0.00	\$1.13	\$1.24	\$0.01	\$1.25	\$1.30	\$0.00	\$1.30	\$1.35	\$0.00	\$1.35
28620	Mining and construction machinery manufacturing	243	\$1.13	\$0.00	\$1.13	\$1.24	\$0.01	\$1.25	\$1.30	\$0.00	\$1.30	\$1.35	\$0.00	\$1.35
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	241	\$0.55	\$0.00	\$0.55	\$0.74	-\$0.02	\$0.72	\$0.78	\$0.00	\$0.78	\$0.81	\$0.00	\$0.81
28640	Machine tool and parts manufacturing	241	\$0.55	\$0.00	\$0.55	\$0.74	-\$0.02	\$0.72	\$0.78	\$0.00	\$0.78	\$0.81	\$0.00	\$0.81
28650	Lifting and material-handling equipment manufacturing	241	\$0.55	\$0.00	\$0.55	\$0.74	-\$0.02	\$0.72	\$0.78	\$0.00	\$0.78	\$0.81	\$0.00	\$0.81
28660	Pump and compressor manufacturing	241	\$0.55	\$0.00	\$0.55	\$0.74	-\$0.02	\$0.72	\$0.78	\$0.00	\$0.78	\$0.81	\$0.00	\$0.81
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	241	\$0.55	\$0.00	\$0.55	\$0.74	-\$0.02	\$0.72	\$0.78	\$0.00	\$0.78	\$0.81	\$0.00	\$0.81
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	943	\$0.80	\$0.00	\$0.80	\$0.88	\$0.00	\$0.88	\$0.92	\$0.00	\$0.92	\$0.96	\$0.00	\$0.96
28690	Machinery and equipment manufacturing (not elsewhere classified)	243	\$1.13	\$0.00	\$1.13	\$1.24	\$0.01	\$1.25	\$1.30	\$0.00	\$1.30	\$1.35	\$0.00	\$1.35
29110	Prefabricated metal building manufacturing	226	\$1.25	\$0.00	\$1.25	\$1.28	\$0.01	\$1.29	\$1.34	\$0.00	\$1.34	\$1.40	\$0.00	\$1.40
29190	Prefabricated wooden building manufacturing	141	\$1.40	\$0.00	\$1.40	\$1.48	\$0.01	\$1.49	\$1.54	\$0.00	\$1.54	\$1.61	\$0.00	\$1.61
29210	Wooden furniture and upholstered seat manufacturing	253	\$0.89	\$0.00	\$0.89	\$1.15	\$0.01	\$1.16	\$1.20	\$0.00	\$1.20	\$1.25	\$0.00	\$1.25
29220	Metal furniture manufacturing	241	\$0.55	\$0.00	\$0.55	\$0.74	-\$0.02	\$0.72	\$0.78	\$0.00	\$0.78	\$0.81	\$0.00	\$0.81
29230	Mattress manufacturing	131	\$0.89	\$0.00	\$0.89	\$0.61	\$0.06	\$0.67	\$0.64	\$0.00	\$0.64	\$0.66	\$0.00	\$0.66
29290	Furniture manufacturing (not elsewhere classified)	253	\$0.89	\$0.00	\$0.89	\$1.15	\$0.01	\$1.16	\$1.20	\$0.00	\$1.20	\$1.25	\$0.00	\$1.25
29410	Jewellery and silverware manufacturing	251	\$0.15	\$0.00	\$0.15	\$0.18	\$0.00	\$0.18	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20
29420	Toy, sporting, and recreational product manufacturing	253	\$0.89	\$0.00	\$0.89	\$1.15	\$0.01	\$1.16	\$1.20	\$0.00	\$1.20	\$1.25	\$0.00	\$1.25
29490	Manufacturing (not elsewhere classified)	253	\$0.89	\$0.00	\$0.89	\$1.15	\$0.01	\$1.16	\$1.20	\$0.00	\$1.20	\$1.25	\$0.00	\$1.25
36101	Electricity line-system operation	271	\$0.73	\$0.00	\$0.73	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.75	\$0.00	\$0.75
36102	On-selling electricity and electricity market operation	261	\$0.09	\$0.00	\$0.09	\$0.13	\$0.00	\$0.13	\$0.14	\$0.00	\$0.14	\$0.15	\$0.00	\$0.15
36103	Energy and services utilities operation (excluding construction, maintenance and plant operation)	261	\$0.09	\$0.00	\$0.09	\$0.13	\$0.00	\$0.13	\$0.14	\$0.00	\$0.14	\$0.15	\$0.00	\$0.15
36110	Fossil fuel electricity generation	261	\$0.09	\$0.00	\$0.09	\$0.13	\$0.00	\$0.13	\$0.14	\$0.00	\$0.14	\$0.15	\$0.00	\$0.15
36120	Hydroelectricity generation	261	\$0.09	\$0.00	\$0.09	\$0.13	\$0.00	\$0.13	\$0.14	\$0.00	\$0.14	\$0.15	\$0.00	\$0.15
36130	Electricity generation (not elsewhere classified)	261	\$0.09	\$0.00	\$0.09	\$0.13	\$0.00	\$0.13	\$0.14	\$0.00	\$0.14	\$0.15	\$0.00	\$0.15
36200	Gas supply	271	\$0.73	\$0.00	\$0.73	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.75	\$0.00	\$0.75
37010	Water supply	271	\$0.73	\$0.00	\$0.73	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.75	\$0.00	\$0.75
37020	Sewerage and drainage services	271	\$0.73	\$0.00	\$0.73	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.75	\$0.00	\$0.75
41110	House construction	303	\$1.67	\$0.00	\$1.67	\$1.55	\$0.01	\$1.56	\$1.62	\$0.00	\$1.62	\$1.69	\$0.00	\$1.69
41120	Residential building construction (not elsewhere classified)	301	\$1.46	\$0.00	\$1.46	\$1.36	\$0.01	\$1.37	\$1.43	\$0.00	\$1.43	\$1.49	\$0.00	\$1.49
41130	Non-residential building construction	301	\$1.46	\$0.00	\$1.46	\$1.36	\$0.01	\$1.37	\$1.43	\$0.00	\$1.43	\$1.49	\$0.00	\$1.49
41210	Road and bridge construction	311	\$1.21	\$0.00	\$1.21	\$1.11	\$0.01	\$1.12	\$1.17	\$0.00	\$1.17	\$1.22	\$0.00	\$1.22
41220	Heavy and civil engineering construction (not elsewhere classified)	313	\$1.19	\$0.00	\$1.19	\$0.88	\$0.02	\$0.90	\$0.92	\$0.00	\$0.92	\$0.96	\$0.00	\$0.96
41221	Utility network construction and maintenance services	271	\$0.73	\$0.00	\$0.73	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.75	\$0.00	\$0.75
41222	Land development and subdivision	315	\$1.59	\$0.00	\$1.59	\$1.55	\$0.01	\$1.56	\$1.62	\$0.00	\$1.62	\$1.69	\$0.00	\$1.69
42100	Site preparation services	315	\$1.59	\$0.00	\$1.59	\$1.55	\$0.01	\$1.56	\$1.62	\$0.00	\$1.62	\$1.69	\$0.00	\$1.69
42101	Hire of construction machinery and cranes with operator	326	\$1.92	\$0.00	\$1.92	\$1.79	\$0.01	\$1.80	\$1.87	\$0.00	\$1.87	\$1.95	\$0.00	\$1.95
42210	Concreting services	326	\$1.92	\$0.00	\$1.92	\$1.79	\$0.01	\$1.80	\$1.87	\$0.00	\$1.87	\$1.95	\$0.00	\$1.95
42220	Bricklaying services	328	\$2.16	\$0.00	\$2.16	\$2.30	\$0.01	\$2.31	\$2.40	-\$0.01	\$2.39	\$2.51	\$0.00	\$2.51
42230	Roofing services	328	\$2.16	\$0.00	\$2.16	\$2.30	\$0.01	\$2.31	\$2.40	-\$0.01	\$2.39	\$2.51	\$0.00	\$2.51
42240	Structural steel erection services	328	\$2.16	\$0.00	\$2.16	\$2.30	\$0.01	\$2.31	\$2.40	-\$0.01	\$2.39	\$2.51	\$0.00	\$2.51
42310	Plumbing services	323	\$1.40	\$0.00	\$1.40	\$1.37	\$0.01	\$1.38	\$1.43	\$0.00	\$1.43	\$1.49	\$0.00	\$1.49
42320	Electrical services (including telecommunication services within buildings)	321	\$0.66	\$0.00	\$0.66	\$0.69	\$0.00	\$0.69	\$0.72	\$0.00	\$0.72	\$0.75	\$0.00	\$0.75
42330	Air conditioning and heating services	322	\$0.89	\$0.00	\$0.89	\$0.86	\$0.00	\$0.86	\$0.90	\$0.00	\$0.90	\$0.93	\$0.00	\$0.93
42341	Fire and security alarm installation services	322	\$0.89	\$0.00	\$0.89	\$0.86	\$0.00	\$0.86	\$0.90	\$0.00	\$0.90	\$0.93	\$0.00	\$0.93
42342	Building installation services (not elsewhere classified)	326	\$1.92	\$0.00	\$1.92	\$1.79	\$0.01	\$1.80	\$1.87	\$0.00	\$1.87	\$1.95	\$0.00	\$1.95

2024 Levy Consultation proposed levy rates for 2025/26 to 2027/28

Proposed levy rates by work classification unit (CU) for 2025/26, 2026/27 and 2027/28



This set of proposed levy rates includes the proposed changes to the sports sector and integrated hardware retail sector.

CU	CU Description	LRG	Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
			Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate
42410	Plastering and ceiling services	326	\$1.92	\$0.00	\$1.92	\$1.79	\$0.01	\$1.80	\$1.87	\$0.00	\$1.87	\$1.95	\$0.00	\$1.95
42420	Carpentry services	326	\$1.92	\$0.00	\$1.92	\$1.79	\$0.01	\$1.80	\$1.87	\$0.00	\$1.87	\$1.95	\$0.00	\$1.95
42430	Tiling and carpeting services	326	\$1.92	\$0.00	\$1.92	\$1.79	\$0.01	\$1.80	\$1.87	\$0.00	\$1.87	\$1.95	\$0.00	\$1.95
42440	Painting and decorating services	324	\$1.80	\$0.00	\$1.80	\$1.70	\$0.01	\$1.71	\$1.77	\$0.00	\$1.77	\$1.85	\$0.00	\$1.85
42450	Glazing services	326	\$1.92	\$0.00	\$1.92	\$1.79	\$0.01	\$1.80	\$1.87	\$0.00	\$1.87	\$1.95	\$0.00	\$1.95
42510	Landscape construction services	326	\$1.92	\$0.00	\$1.92	\$1.79	\$0.01	\$1.80	\$1.87	\$0.00	\$1.87	\$1.95	\$0.00	\$1.95
42590	Construction services (not elsewhere classified)	326	\$1.92	\$0.00	\$1.92	\$1.79	\$0.01	\$1.80	\$1.87	\$0.00	\$1.87	\$1.95	\$0.00	\$1.95
42595	Construction services and property developers – all trades subcontracted	673	\$0.43	\$0.00	\$0.43	\$0.40	\$0.00	\$0.40	\$0.42	\$0.00	\$0.42	\$0.44	\$0.00	\$0.44
45111	Wool wholesaling	371	\$0.23	\$0.00	\$0.23	\$0.25	\$0.00	\$0.25	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
45120	Cereal grain wholesaling	333	\$0.60	\$0.00	\$0.60	\$0.80	-\$0.02	\$0.78	\$0.84	\$0.00	\$0.84	\$0.87	\$0.00	\$0.87
45190	Agricultural product wholesaling (not elsewhere classified)	320	\$0.46	\$0.00	\$0.46	\$0.51	\$0.00	\$0.51	\$0.54	\$0.00	\$0.54	\$0.56	\$0.00	\$0.56
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	371	\$0.23	\$0.00	\$0.23	\$0.25	\$0.00	\$0.25	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
45220	Metal and mineral wholesaling	222	\$0.97	\$0.00	\$0.97	\$1.04	\$0.01	\$1.05	\$1.09	\$0.00	\$1.09	\$1.14	\$0.00	\$1.14
45230	Industrial and agricultural chemical product wholesaling	371	\$0.23	\$0.00	\$0.23	\$0.25	\$0.00	\$0.25	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
45310	Timber wholesaling	141	\$1.40	\$0.00	\$1.40	\$1.48	\$0.01	\$1.49	\$1.54	\$0.00	\$1.54	\$1.61	\$0.00	\$1.61
45390	Hardware goods wholesaling (not elsewhere classified)	345	\$0.48	\$0.00	\$0.48	\$0.48	\$0.00	\$0.48	\$0.51	\$0.00	\$0.51	\$0.53	\$0.00	\$0.53
45391	Plumbing goods wholesaling	320	\$0.46	\$0.00	\$0.46	\$0.51	\$0.00	\$0.51	\$0.54	\$0.00	\$0.54	\$0.56	\$0.00	\$0.56
46110	Agricultural and construction machinery wholesaling	351	\$0.60	\$0.00	\$0.60	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
46120	Professional and scientific goods wholesaling	341	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17	\$0.17	\$0.00	\$0.17	\$0.18	\$0.00	\$0.18
46130	Computer and computer peripherals wholesaling	341	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17	\$0.17	\$0.00	\$0.17	\$0.18	\$0.00	\$0.18
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	341	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17	\$0.17	\$0.00	\$0.17	\$0.18	\$0.00	\$0.18
46160	Telecommunication goods wholesaling	341	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17	\$0.17	\$0.00	\$0.17	\$0.18	\$0.00	\$0.18
46190	Food and other specialised industrial machinery and equipment wholesaling	343	\$0.60	\$0.00	\$0.60	\$0.49	\$0.00	\$0.49	\$0.51	\$0.00	\$0.51	\$0.53	\$0.00	\$0.53
46210	Car wholesaling	371	\$0.23	\$0.00	\$0.23	\$0.25	\$0.00	\$0.25	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
46220	Commercial vehicle wholesaling	351	\$0.60	\$0.00	\$0.60	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	393	\$0.37	\$0.00	\$0.37	\$0.51	-\$0.03	\$0.48	\$0.54	\$0.00	\$0.54	\$0.56	\$0.00	\$0.56
46230	Motor vehicle new-part wholesaling	393	\$0.37	\$0.00	\$0.37	\$0.51	-\$0.03	\$0.48	\$0.54	\$0.00	\$0.54	\$0.56	\$0.00	\$0.56
46240	Motor vehicle dismantling and used-part wholesaling	395	\$1.27	\$0.00	\$1.27	\$1.46	\$0.01	\$1.47	\$1.52	\$0.00	\$1.52	\$1.59	\$0.00	\$1.59
47110	Meat, poultry, and smallgoods wholesaling	361	\$0.90	\$0.00	\$0.90	\$1.01	\$0.01	\$1.02	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
47130	Dairy produce wholesaling	361	\$0.90	\$0.00	\$0.90	\$1.01	\$0.01	\$1.02	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
47140	Fish and seafood wholesaling	361	\$0.90	\$0.00	\$0.90	\$1.01	\$0.01	\$1.02	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
47150	Fruit and vegetable wholesaling	333	\$0.60	\$0.00	\$0.60	\$0.80	-\$0.02	\$0.78	\$0.84	\$0.00	\$0.84	\$0.87	\$0.00	\$0.87
47170	Liquor and tobacco product wholesaling	371	\$0.23	\$0.00	\$0.23	\$0.25	\$0.00	\$0.25	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
47190	Grocery wholesaling (not elsewhere classified)	333	\$0.60	\$0.00	\$0.60	\$0.80	-\$0.02	\$0.78	\$0.84	\$0.00	\$0.84	\$0.87	\$0.00	\$0.87
47191	Grocery wholesaling-multiple product ranges	333	\$0.60	\$0.00	\$0.60	\$0.80	-\$0.02	\$0.78	\$0.84	\$0.00	\$0.84	\$0.87	\$0.00	\$0.87
47210	Textile product wholesaling	371	\$0.23	\$0.00	\$0.23	\$0.25	\$0.00	\$0.25	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
47220	Clothing and footwear wholesaling	371	\$0.23	\$0.00	\$0.23	\$0.25	\$0.00	\$0.25	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
47320	Furniture and floor coverings wholesaling	320	\$0.46	\$0.00	\$0.46	\$0.51	\$0.00	\$0.51	\$0.54	\$0.00	\$0.54	\$0.56	\$0.00	\$0.56
47390	Kitchenware and diningware wholesaling	320	\$0.46	\$0.00	\$0.46	\$0.51	\$0.00	\$0.51	\$0.54	\$0.00	\$0.54	\$0.56	\$0.00	\$0.56
47920	Jewellery and watch wholesaling	341	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17	\$0.17	\$0.00	\$0.17	\$0.18	\$0.00	\$0.18
47930	Toy and sporting goods wholesaling	341	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17	\$0.17	\$0.00	\$0.17	\$0.18	\$0.00	\$0.18
47940	Book and magazine wholesaling	371	\$0.23	\$0.00	\$0.23	\$0.25	\$0.00	\$0.25	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
47950	Paper product wholesaling	371	\$0.23	\$0.00	\$0.23	\$0.25	\$0.00	\$0.25	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
47960	Pharmaceutical and toiletry goods wholesaling	371	\$0.23	\$0.00	\$0.23	\$0.25	\$0.00	\$0.25	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
47990	Wholesaling (not elsewhere classified)	373	\$0.42	\$0.00	\$0.42	\$0.64	-\$0.09	\$0.55	\$0.67	\$0.00	\$0.67	\$0.70	\$0.00	\$0.70
47991	Trading – commission-based or excluding storage and handling of goods	331	\$0.17	\$0.00	\$0.17	\$0.17	\$0.00	\$0.17	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
51100	Supermarket and grocery stores	411	\$0.59	\$0.00	\$0.59	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
51110	In-store retail support services	373	\$0.42	\$0.00	\$0.42	\$0.64	-\$0.09	\$0.55	\$0.67	\$0.00	\$0.67	\$0.70	\$0.00	\$0.70
51210	Fresh meat, fish, and poultry retailing	411	\$0.59	\$0.00	\$0.59	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
51220	Fruit and vegetable retailing	411	\$0.59	\$0.00	\$0.59	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
51230	Liquor retailing	411	\$0.59	\$0.00	\$0.59	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
51250	Takeaway food services	451	\$0.39	\$0.00	\$0.39	\$0.40	\$0.00	\$0.40	\$0.42	\$0.00	\$0.42	\$0.44	\$0.00	\$0.44
51270	Catering services	451	\$0.39	\$0.00	\$0.39	\$0.40	\$0.00	\$0.40	\$0.42	\$0.00	\$0.42	\$0.44	\$0.00	\$0.44
51290	Specialised food retailing (not elsewhere classified)	411	\$0.59	\$0.00	\$0.59	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
52100	Department stores	426	\$0.44	\$0.00	\$0.44	\$0.44	\$0.00	\$0.44	\$0.46	\$0.00	\$0.46	\$0.48	\$0.00	\$0.48
52210	Clothing retailing	422	\$0.29	\$0.00	\$0.29	\$0.22	\$0.00	\$0.22	\$0.24	\$0.00	\$0.24	\$0.25	\$0.00	\$0.25
52220	Footwear retailing	422	\$0.29	\$0.00	\$0.29	\$0.22	\$0.00	\$0.22	\$0.24	\$0.00	\$0.24	\$0.25	\$0.00	\$0.25
52230	Manchester and textile goods retailing (not elsewhere classified)	428	\$0.61	\$0.00	\$0.61	\$0.70	\$0.00	\$0.70	\$0.73	\$0.00	\$0.73	\$0.77	\$0.00	\$0.77
52310	Furniture retailing	428	\$0.61	\$0.00	\$0.61	\$0.70	\$0.00	\$0.70	\$0.73	\$0.00	\$0.73	\$0.77	\$0.00	\$0.77

2024 Levy Consultation proposed levy rates for 2025/26 to 2027/28

Proposed levy rates by work classification unit (CU) for 2025/26, 2026/27 and 2027/28



This set of proposed levy rates includes the proposed changes to the sports sector and integrated hardware retail sector.

CU	CU Description	LRG	Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
			Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate
52320	Floor covering retailing	428	\$0.61	\$0.00	\$0.61	\$0.70	\$0.00	\$0.70	\$0.73	\$0.00	\$0.73	\$0.77	\$0.00	\$0.77
52329	(New CU) Home improvement goods trading – multiple product ranges	430	n/a	n/a	n/a	\$0.98	\$0.01	\$0.99	\$1.03	\$0.00	\$1.03	\$1.07	\$0.00	\$1.07
52330	Hardware and building supplies retailing	428	\$0.61	\$0.00	\$0.61	\$0.70	\$0.00	\$0.70	\$0.73	\$0.00	\$0.73	\$0.77	\$0.00	\$0.77
52331	Houseware retailing	426	\$0.44	\$0.00	\$0.44	\$0.44	\$0.00	\$0.44	\$0.46	\$0.00	\$0.46	\$0.48	\$0.00	\$0.48
52340	Electrical, electronic, and gas appliance retailing	426	\$0.44	\$0.00	\$0.44	\$0.44	\$0.00	\$0.44	\$0.46	\$0.00	\$0.46	\$0.48	\$0.00	\$0.48
52341	Computer and computer peripherals retailing	424	\$0.23	\$0.00	\$0.23	\$0.26	\$0.00	\$0.26	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
52342	Electrical and electronic goods retailing (not elsewhere classified)	424	\$0.23	\$0.00	\$0.23	\$0.26	\$0.00	\$0.26	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
52350	Entertainment media retailing	424	\$0.23	\$0.00	\$0.23	\$0.26	\$0.00	\$0.26	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
52410	Sport and camping equipment retailing	424	\$0.23	\$0.00	\$0.23	\$0.26	\$0.00	\$0.26	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
52420	Toy and game retailing	424	\$0.44	\$0.00	\$0.44	\$0.26	\$0.07	\$0.33	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
52430	Newspaper and book retailing	424	\$0.23	\$0.00	\$0.23	\$0.26	\$0.00	\$0.26	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
52450	Marine equipment retailing	393	\$0.37	\$0.00	\$0.37	\$0.51	-\$0.03	\$0.48	\$0.54	\$0.00	\$0.54	\$0.56	\$0.00	\$0.56
52460	Stationery goods retailing	424	\$0.23	\$0.00	\$0.23	\$0.26	\$0.00	\$0.26	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	420	\$0.12	\$0.00	\$0.12	\$0.18	-\$0.02	\$0.16	\$0.19	\$0.00	\$0.19	\$0.19	\$0.00	\$0.19
52520	Antique and used goods retailing	428	\$0.61	\$0.00	\$0.61	\$0.70	\$0.00	\$0.70	\$0.73	\$0.00	\$0.73	\$0.77	\$0.00	\$0.77
52530	Garden supplies retailing	428	\$0.61	\$0.00	\$0.61	\$0.70	\$0.00	\$0.70	\$0.73	\$0.00	\$0.73	\$0.77	\$0.00	\$0.77
52540	Flower retailing	424	\$0.23	\$0.00	\$0.23	\$0.26	\$0.00	\$0.26	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
52550	Watch and jewellery retailing	424	\$0.23	\$0.00	\$0.23	\$0.26	\$0.00	\$0.26	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
52560	Personal accessories retailing (not elsewhere classified)	424	\$0.23	\$0.00	\$0.23	\$0.26	\$0.00	\$0.26	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
52590	Retailing (not elsewhere classified)	426	\$0.44	\$0.00	\$0.44	\$0.44	\$0.00	\$0.44	\$0.46	\$0.00	\$0.46	\$0.48	\$0.00	\$0.48
52591	Craft and gift retailing (not elsewhere classified)	424	\$0.23	\$0.00	\$0.23	\$0.26	\$0.00	\$0.26	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
52592	Firewood, coal, and coke retailing	141	\$1.40	\$0.00	\$1.40	\$1.48	\$0.01	\$1.49	\$1.54	\$0.00	\$1.54	\$1.61	\$0.00	\$1.61
52610	Domestic appliance repair and maintenance	943	\$0.80	\$0.00	\$0.80	\$0.88	\$0.00	\$0.88	\$0.92	\$0.00	\$0.92	\$0.96	\$0.00	\$0.96
52620	Clothing and footwear repair	941	\$0.22	\$0.00	\$0.22	\$0.37	-\$0.09	\$0.28	\$0.38	-\$0.02	\$0.36	\$0.40	\$0.00	\$0.40
52690	Repair and maintenance (not elsewhere classified)	941	\$0.22	\$0.00	\$0.22	\$0.37	-\$0.09	\$0.28	\$0.38	-\$0.02	\$0.36	\$0.40	\$0.00	\$0.40
53110	Car retailing (including associated vehicle servicing)	391	\$0.40	\$0.00	\$0.40	\$0.38	\$0.00	\$0.38	\$0.40	\$0.00	\$0.40	\$0.42	\$0.00	\$0.42
53120	Motor cycle retailing (including associated vehicle servicing)	393	\$0.37	\$0.00	\$0.37	\$0.51	-\$0.03	\$0.48	\$0.54	\$0.00	\$0.54	\$0.56	\$0.00	\$0.56
53130	Trailer and motor vehicle retailing (not elsewhere classified)	393	\$0.37	\$0.00	\$0.37	\$0.51	-\$0.03	\$0.48	\$0.54	\$0.00	\$0.54	\$0.56	\$0.00	\$0.56
53140	Motor vehicle parts retailing	393	\$0.37	\$0.00	\$0.37	\$0.51	-\$0.03	\$0.48	\$0.54	\$0.00	\$0.54	\$0.56	\$0.00	\$0.56
53210	Petroleum fuel retailing (including associated vehicle servicing)	393	\$0.37	\$0.00	\$0.37	\$0.51	-\$0.03	\$0.48	\$0.54	\$0.00	\$0.54	\$0.56	\$0.00	\$0.56
53220	Automotive electrical services	943	\$0.80	\$0.00	\$0.80	\$0.88	\$0.00	\$0.88	\$0.92	\$0.00	\$0.92	\$0.96	\$0.00	\$0.96
53230	Automotive body, paint, and interior repair and maintenance	943	\$0.80	\$0.00	\$0.80	\$0.88	\$0.00	\$0.88	\$0.92	\$0.00	\$0.92	\$0.96	\$0.00	\$0.96
53240	Tyre retailing	395	\$1.27	\$0.00	\$1.27	\$1.46	\$0.01	\$1.47	\$1.52	\$0.00	\$1.52	\$1.59	\$0.00	\$1.59
53290	Automotive repair and maintenance (not elsewhere classified)	943	\$0.80	\$0.00	\$0.80	\$0.88	\$0.00	\$0.88	\$0.92	\$0.00	\$0.92	\$0.96	\$0.00	\$0.96
57100	Accommodation	441	\$0.52	\$0.00	\$0.52	\$0.58	\$0.00	\$0.58	\$0.61	\$0.00	\$0.61	\$0.63	\$0.00	\$0.63
57200	Pubs, taverns, and bars	441	\$0.52	\$0.00	\$0.52	\$0.58	\$0.00	\$0.58	\$0.61	\$0.00	\$0.61	\$0.63	\$0.00	\$0.63
57300	Cafes and restaurants	451	\$0.39	\$0.00	\$0.39	\$0.40	\$0.00	\$0.40	\$0.42	\$0.00	\$0.42	\$0.44	\$0.00	\$0.44
57400	Clubs (hospitality)	441	\$0.52	\$0.00	\$0.52	\$0.58	\$0.00	\$0.58	\$0.61	\$0.00	\$0.61	\$0.63	\$0.00	\$0.63
61100	Road freight transport	463	\$2.14	\$0.00	\$2.14	\$2.28	\$0.01	\$2.29	\$2.39	-\$0.01	\$2.38	\$2.49	\$0.00	\$2.49
61210	Interurban and rural bus transport	461	\$0.88	\$0.00	\$0.88	\$0.79	\$0.00	\$0.79	\$0.83	\$0.00	\$0.83	\$0.86	\$0.00	\$0.86
61220	Urban bus transport	461	\$0.88	\$0.00	\$0.88	\$0.79	\$0.00	\$0.79	\$0.83	\$0.00	\$0.83	\$0.86	\$0.00	\$0.86
61230	Taxi and road transport (not elsewhere classified)	461	\$0.88	\$0.00	\$0.88	\$0.79	\$0.00	\$0.79	\$0.83	\$0.00	\$0.83	\$0.86	\$0.00	\$0.86
61231	Taxi and Other Vehicle Scheduling Operations	724	\$0.13	\$0.00	\$0.13	\$0.16	\$0.00	\$0.16	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17
62000	Rail freight transport	461	\$0.88	\$0.00	\$0.88	\$0.79	\$0.00	\$0.79	\$0.83	\$0.00	\$0.83	\$0.86	\$0.00	\$0.86
62100	Rail passenger transport	461	\$0.88	\$0.00	\$0.88	\$0.79	\$0.00	\$0.79	\$0.83	\$0.00	\$0.83	\$0.86	\$0.00	\$0.86
63010	Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)	501	\$1.01	\$0.00	\$1.01	\$1.06	\$0.01	\$1.07	\$1.11	\$0.00	\$1.11	\$1.16	\$0.00	\$1.16
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	501	\$1.01	\$0.00	\$1.01	\$1.06	\$0.01	\$1.07	\$1.11	\$0.00	\$1.11	\$1.16	\$0.00	\$1.16
63030	Inland water transport (except passenger-only)	501	\$1.01	\$0.00	\$1.01	\$1.06	\$0.01	\$1.07	\$1.11	\$0.00	\$1.11	\$1.16	\$0.00	\$1.16
63031	Water passenger transport (river, lake, or harbour)	501	\$1.01	\$0.00	\$1.01	\$1.06	\$0.01	\$1.07	\$1.11	\$0.00	\$1.11	\$1.16	\$0.00	\$1.16
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	491	\$0.35	\$0.00	\$0.35	\$0.33	\$0.00	\$0.33	\$0.35	\$0.00	\$0.35	\$0.36	\$0.00	\$0.36
64040	Air operations under Civil Aviation Rules Part 133 or 135	493	\$1.61	\$0.00	\$1.61	\$0.93	\$0.28	\$1.21	\$0.97	\$0.00	\$0.97	\$1.01	\$0.00	\$1.01
64050	Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, and 106	493	\$1.61	\$0.00	\$1.61	\$0.93	\$0.28	\$1.21	\$0.97	\$0.00	\$0.97	\$1.01	\$0.00	\$1.01
65010	Pipeline transport	171	\$0.18	\$0.00	\$0.18	\$0.22	\$0.00	\$0.22	\$0.23	\$0.00	\$0.23	\$0.23	\$0.00	\$0.23
65090	Transport (not elsewhere classified)	523	\$0.87	\$0.00	\$0.87	\$0.91	\$0.01	\$0.92	\$0.95	\$0.00	\$0.95	\$0.99	\$0.00	\$0.99
66110	Parking services	953	\$0.44	\$0.00	\$0.44	\$0.51	\$0.00	\$0.51	\$0.53	\$0.00	\$0.53	\$0.55	\$0.00	\$0.55
66190	Transport support services (not elsewhere classified)	523	\$0.87	\$0.00	\$0.87	\$0.91	\$0.01	\$0.92	\$0.95	\$0.00	\$0.95	\$0.99	\$0.00	\$0.99
66210	Stevedoring services	525	\$2.02	\$0.00	\$2.02	\$2.51	\$0.01	\$2.52	\$2.63	-\$0.01	\$2.62	\$2.74	\$0.00	\$2.74
66230	Port and water transport terminal operations	501	\$1.01	\$0.00	\$1.01	\$1.06	\$0.01	\$1.07	\$1.11	\$0.00	\$1.11	\$1.16	\$0.00	\$1.16
66290	Water transport support services (not elsewhere classified)	501	\$1.01	\$0.00	\$1.01	\$1.06	\$0.01	\$1.07	\$1.11	\$0.00	\$1.11	\$1.16	\$0.00	\$1.16

2024 Levy Consultation proposed levy rates for 2025/26 to 2027/28

Proposed levy rates by work classification unit (CU) for 2025/26, 2026/27 and 2027/28



This set of proposed levy rates includes the proposed changes to the sports sector and integrated hardware retail sector.

CU	CU Description	LRG	Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
			Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate
66300	Airport operations and air transport support services (not elsewhere classified)	491	\$0.35	\$0.00	\$0.35	\$0.33	\$0.00	\$0.33	\$0.35	\$0.00	\$0.35	\$0.36	\$0.00	\$0.36
66410	Travel agency and tour arrangement services	521	\$0.12	\$0.00	\$0.12	\$0.19	-\$0.03	\$0.16	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21
66420	Freight forwarding services	523	\$0.87	\$0.00	\$0.87	\$0.91	\$0.01	\$0.92	\$0.95	\$0.00	\$0.95	\$0.99	\$0.00	\$0.99
66440	Customs and shipping agency services (excluding handling of goods)	521	\$0.12	\$0.00	\$0.12	\$0.19	-\$0.03	\$0.16	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21
66500	Scenic and sightseeing transport (excluding aviation)	501	\$1.01	\$0.00	\$1.01	\$1.06	\$0.01	\$1.07	\$1.11	\$0.00	\$1.11	\$1.16	\$0.00	\$1.16
67010	Grain storage services	531	\$0.82	\$0.00	\$0.82	\$0.91	\$0.01	\$0.92	\$0.95	\$0.00	\$0.95	\$0.99	\$0.00	\$0.99
67090	Warehousing and storage services (not elsewhere classified)	531	\$0.82	\$0.00	\$0.82	\$0.91	\$0.01	\$0.92	\$0.95	\$0.00	\$0.95	\$0.99	\$0.00	\$0.99
71110	Postal services	511	\$1.50	\$0.00	\$1.50	\$1.32	\$0.01	\$1.33	\$1.38	\$0.00	\$1.38	\$1.44	\$0.00	\$1.44
71111	Retail postal services	424	\$0.23	\$0.00	\$0.23	\$0.26	\$0.00	\$0.26	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
71120	Courier pick-up and delivery services	511	\$1.50	\$0.00	\$1.50	\$1.32	\$0.01	\$1.33	\$1.38	\$0.00	\$1.38	\$1.44	\$0.00	\$1.44
71200	Wired telecommunications network operation	581	\$0.06	\$0.00	\$0.06	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05
71210	Wireless telecommunications network operation (not elsewhere classified)	581	\$0.06	\$0.00	\$0.06	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05
71230	Telecommunications services (not elsewhere classified)	581	\$0.06	\$0.00	\$0.06	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05
71240	Internet service providers and web search portals	581	\$0.06	\$0.00	\$0.06	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05
73100	Central banking	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
73210	Banking	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
73220	Building society operation	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
73230	Credit union operation	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
73290	Depository financial intermediation (not elsewhere classified)	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
73300	Non-depository financing	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
73400	Financial asset investing	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
74110	Life insurance	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
74120	Superannuation funds	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
74210	Health insurance	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
74220	General insurance	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
75110	Financial asset broking services	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
75190	Auxiliary finance and investment services (not elsewhere classified)	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
75200	Auxiliary insurance services	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
77110	Residential property operators	673	\$0.43	\$0.00	\$0.43	\$0.40	\$0.00	\$0.40	\$0.42	\$0.00	\$0.42	\$0.44	\$0.00	\$0.44
77120	Non-residential property operators	673	\$0.43	\$0.00	\$0.43	\$0.40	\$0.00	\$0.40	\$0.42	\$0.00	\$0.42	\$0.44	\$0.00	\$0.44
77200	Real estate services	671	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17	\$0.17	\$0.00	\$0.17	\$0.18	\$0.00	\$0.18
77300	Non-financial assets leasing and investment	671	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17	\$0.17	\$0.00	\$0.17	\$0.18	\$0.00	\$0.18
77301	Holder investor farms and livestock	641	\$0.68	\$0.00	\$0.68	\$0.75	\$0.00	\$0.75	\$0.79	\$0.00	\$0.79	\$0.82	\$0.00	\$0.82
77410	Passenger car and minibus rental and hiring	641	\$0.68	\$0.00	\$0.68	\$0.75	\$0.00	\$0.75	\$0.79	\$0.00	\$0.79	\$0.82	\$0.00	\$0.82
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	661	\$1.40	\$0.00	\$1.40	\$1.46	\$0.01	\$1.47	\$1.52	\$0.00	\$1.52	\$1.59	\$0.00	\$1.59
77430	Heavy machinery and scaffolding rental and hiring	661	\$1.40	\$0.00	\$1.40	\$1.46	\$0.01	\$1.47	\$1.52	\$0.00	\$1.52	\$1.59	\$0.00	\$1.59
78100	Scientific research services	695	\$0.06	\$0.00	\$0.06	\$0.08	\$0.00	\$0.08	\$0.08	\$0.00	\$0.08	\$0.09	\$0.00	\$0.09
78210	Architectural services	693	\$0.11	\$0.00	\$0.11	\$0.11	\$0.00	\$0.11	\$0.11	\$0.00	\$0.11	\$0.12	\$0.00	\$0.12
78220	Surveying and mapping services	693	\$0.11	\$0.00	\$0.11	\$0.11	\$0.00	\$0.11	\$0.11	\$0.00	\$0.11	\$0.12	\$0.00	\$0.12
78230	Engineering design and engineering consulting services	693	\$0.11	\$0.00	\$0.11	\$0.11	\$0.00	\$0.11	\$0.11	\$0.00	\$0.11	\$0.12	\$0.00	\$0.12
78290	Scientific testing and analysis services	697	\$0.40	\$0.00	\$0.40	\$0.35	\$0.00	\$0.35	\$0.37	\$0.00	\$0.37	\$0.39	\$0.00	\$0.39
78291	Professional, scientific, and technical services (not elsewhere classified)	697	\$0.40	\$0.00	\$0.40	\$0.35	\$0.00	\$0.35	\$0.37	\$0.00	\$0.37	\$0.39	\$0.00	\$0.39
78310	Data processing and web-hosting services	581	\$0.06	\$0.00	\$0.06	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05
78320	Electronic information storage services	581	\$0.06	\$0.00	\$0.06	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	941	\$0.22	\$0.00	\$0.22	\$0.37	-\$0.09	\$0.28	\$0.38	-\$0.02	\$0.36	\$0.40	\$0.00	\$0.40
78340	Computer systems design and related services	701	\$0.02	\$0.00	\$0.02	\$0.02	\$0.00	\$0.02	\$0.02	\$0.00	\$0.02	\$0.03	\$0.00	\$0.03
78410	Legal services	720	\$0.03	\$0.00	\$0.03	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05
78420	Accounting services	721	\$0.02	\$0.00	\$0.02	\$0.03	\$0.00	\$0.03	\$0.03	\$0.00	\$0.03	\$0.03	\$0.00	\$0.03
78510	Advertising services	691	\$0.15	\$0.00	\$0.15	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12	\$0.13	\$0.00	\$0.13
78520	Specialised design services (not elsewhere classified)	693	\$0.11	\$0.00	\$0.11	\$0.11	\$0.00	\$0.11	\$0.11	\$0.00	\$0.11	\$0.12	\$0.00	\$0.12
78530	Market research and statistical services	621	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
78540	Office administrative services	726	\$0.19	\$0.00	\$0.19	\$0.21	\$0.00	\$0.21	\$0.22	\$0.00	\$0.22	\$0.23	\$0.00	\$0.23
78550	Management advice and related consulting services	723	\$0.11	\$0.00	\$0.11	\$0.13	\$0.00	\$0.13	\$0.13	\$0.00	\$0.13	\$0.14	\$0.00	\$0.14
78560	Corporate head office management services	723	\$0.11	\$0.00	\$0.11	\$0.13	\$0.00	\$0.13	\$0.13	\$0.00	\$0.13	\$0.14	\$0.00	\$0.14
78610	Employment placement and recruitment services (no on-hired staff)	724	\$0.13	\$0.00	\$0.13	\$0.16	\$0.00	\$0.16	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17
78620	Labour supply services (on-hired staff-office workers only)	724	\$0.13	\$0.00	\$0.13	\$0.16	\$0.00	\$0.16	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17
78621	Labour supply services (on-hired staff-non-office work-including up to 30% office work)	243	\$1.13	\$0.00	\$1.13	\$1.24	\$0.01	\$1.25	\$1.30	\$0.00	\$1.30	\$1.35	\$0.00	\$1.35
78622	Labour supply services (on-hired staff-both office and non-office work-minimum 30% office work)	728	\$0.67	\$0.00	\$0.67	\$0.85	\$0.00	\$0.85	\$0.89	\$0.00	\$0.89	\$0.92	\$0.00	\$0.92
78630	Document preparation services	724	\$0.13	\$0.00	\$0.13	\$0.16	\$0.00	\$0.16	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17

2024 Levy Consultation proposed levy rates for 2025/26 to 2027/28

Proposed levy rates by work classification unit (CU) for 2025/26, 2026/27 and 2027/28



This set of proposed levy rates includes the proposed changes to the sports sector and integrated hardware retail sector.

CU	CU Description	LRG	Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
			Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate
78640	Investigation and security services	773	\$0.82	\$0.00	\$0.82	\$1.07	\$0.00	\$1.07	\$1.12	\$0.00	\$1.12	\$1.17	\$0.00	\$1.17
78650	Pest control services (except agricultural and forestry)	945	\$1.01	\$0.00	\$1.01	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
78660	Cleaning services and facilities management (not elsewhere classified)	945	\$1.01	\$0.00	\$1.01	\$1.02	\$0.01	\$1.03	\$1.06	\$0.00	\$1.06	\$1.11	\$0.00	\$1.11
78670	Packaging services	110	\$0.70	\$0.00	\$0.70	\$0.68	\$0.00	\$0.68	\$0.71	\$0.00	\$0.71	\$0.74	\$0.00	\$0.74
78691	Credit reporting and debt collection services	724	\$0.13	\$0.00	\$0.13	\$0.16	\$0.00	\$0.16	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17
78692	Call centre operation	724	\$0.13	\$0.00	\$0.13	\$0.16	\$0.00	\$0.16	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17
78693	Administrative services (not elsewhere classified)	726	\$0.19	\$0.00	\$0.19	\$0.21	\$0.00	\$0.21	\$0.22	\$0.00	\$0.22	\$0.23	\$0.00	\$0.23
81110	Central government administration (not elsewhere classified)	751	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
81130	Local government administration (not elsewhere classified)	753	\$0.18	\$0.00	\$0.18	\$0.23	\$0.00	\$0.23	\$0.24	\$0.00	\$0.24	\$0.26	\$0.00	\$0.26
81200	Justice	755	\$0.12	\$0.00	\$0.12	\$0.11	\$0.00	\$0.11	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
81300	Foreign government representation	751	\$0.07	\$0.00	\$0.07	\$0.06	\$0.00	\$0.06	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
82000	Defence	761	\$0.52	\$0.00	\$0.52	\$0.31	\$0.08	\$0.39	\$0.33	\$0.00	\$0.33	\$0.34	\$0.00	\$0.34
84100	Preschool education	861	\$0.48	\$0.00	\$0.48	\$0.64	-\$0.02	\$0.62	\$0.66	\$0.00	\$0.66	\$0.69	\$0.00	\$0.69
84210	Primary education	801	\$0.18	\$0.00	\$0.18	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21	\$0.22	\$0.00	\$0.22
84220	Secondary education	801	\$0.18	\$0.00	\$0.18	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21	\$0.22	\$0.00	\$0.22
84230	Combined primary and secondary education	801	\$0.18	\$0.00	\$0.18	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21	\$0.22	\$0.00	\$0.22
84240	Special-school education	801	\$0.18	\$0.00	\$0.18	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21	\$0.22	\$0.00	\$0.22
84310	Higher education (undergraduate and postgraduate courses)	811	\$0.12	\$0.00	\$0.12	\$0.10	\$0.00	\$0.10	\$0.10	\$0.00	\$0.10	\$0.11	\$0.00	\$0.11
84320	Technical and vocational education and training	811	\$0.12	\$0.00	\$0.12	\$0.10	\$0.00	\$0.10	\$0.10	\$0.00	\$0.10	\$0.11	\$0.00	\$0.11
84330	Modern Apprenticeship Coordinators employing apprentices	220	\$0.61	\$0.00	\$0.61	\$0.81	-\$0.02	\$0.79	\$0.84	\$0.00	\$0.84	\$0.88	\$0.00	\$0.88
84400	Adult, community, and other education (not elsewhere classified)	821	\$0.24	\$0.00	\$0.24	\$0.37	-\$0.06	\$0.31	\$0.39	\$0.00	\$0.39	\$0.41	\$0.00	\$0.41
84500	Sports and physical recreation instruction	911	\$0.54	\$0.00	\$0.54	\$0.59	\$0.00	\$0.59	\$0.62	\$0.00	\$0.62	\$0.64	\$0.00	\$0.64
84600	Arts education	821	\$0.24	\$0.00	\$0.24	\$0.37	-\$0.06	\$0.31	\$0.39	\$0.00	\$0.39	\$0.41	\$0.00	\$0.41
84700	Educational support services	724	\$0.13	\$0.00	\$0.13	\$0.16	\$0.00	\$0.16	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17
86110	Hospitals (except psychiatric hospitals)	841	\$0.49	\$0.00	\$0.49	\$0.56	\$0.00	\$0.56	\$0.59	\$0.00	\$0.59	\$0.61	\$0.00	\$0.61
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	841	\$0.49	\$0.00	\$0.49	\$0.56	\$0.00	\$0.56	\$0.59	\$0.00	\$0.59	\$0.61	\$0.00	\$0.61
86130	Aged care residential services	865	\$1.06	\$0.00	\$1.06	\$1.01	\$0.01	\$1.02	\$1.05	\$0.00	\$1.05	\$1.10	\$0.00	\$1.10
86131	Labour supply services (nursing, medical, and dental)	863	\$0.88	\$0.00	\$0.88	\$1.28	-\$0.13	\$1.15	\$1.34	\$0.00	\$1.34	\$1.40	\$0.00	\$1.40
86132	Midwifery services	841	\$0.49	\$0.00	\$0.49	\$0.56	\$0.00	\$0.56	\$0.59	\$0.00	\$0.59	\$0.61	\$0.00	\$0.61
86210	General practice medical services	851	\$0.08	\$0.00	\$0.08	\$0.10	\$0.00	\$0.10	\$0.10	\$0.00	\$0.10	\$0.11	\$0.00	\$0.11
86220	Specialist medical services	851	\$0.08	\$0.00	\$0.08	\$0.10	\$0.00	\$0.10	\$0.10	\$0.00	\$0.10	\$0.11	\$0.00	\$0.11
86230	Dental services	853	\$0.11	\$0.00	\$0.11	\$0.15	\$0.00	\$0.15	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17
86310	Pathology and diagnostic imaging services	855	\$0.21	\$0.00	\$0.21	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21
86320	Optometry and optical dispensing	851	\$0.08	\$0.00	\$0.08	\$0.10	\$0.00	\$0.10	\$0.10	\$0.00	\$0.10	\$0.11	\$0.00	\$0.11
86330	Ambulance services	865	\$1.06	\$0.00	\$1.06	\$1.01	\$0.01	\$1.02	\$1.05	\$0.00	\$1.05	\$1.10	\$0.00	\$1.10
86340	Community health centre operation	855	\$0.21	\$0.00	\$0.21	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21
86350	Physiotherapy services	855	\$0.21	\$0.00	\$0.21	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21
86360	Chiropractic and osteopathic services	855	\$0.21	\$0.00	\$0.21	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21
86390	Allied health services (not elsewhere classified)	855	\$0.21	\$0.00	\$0.21	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21
86391	Health care services (not elsewhere classified)	855	\$0.21	\$0.00	\$0.21	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21
86400	Veterinary services	697	\$0.40	\$0.00	\$0.40	\$0.35	\$0.00	\$0.35	\$0.37	\$0.00	\$0.37	\$0.39	\$0.00	\$0.39
87100	Child care services	861	\$0.48	\$0.00	\$0.48	\$0.64	-\$0.02	\$0.62	\$0.66	\$0.00	\$0.66	\$0.69	\$0.00	\$0.69
87210	Retirement village operation (without rest home or hospital facilities)	865	\$1.06	\$0.00	\$1.06	\$1.01	\$0.01	\$1.02	\$1.05	\$0.00	\$1.05	\$1.10	\$0.00	\$1.10
87211	Retirement village operation (with rest home or hospital facilities)	865	\$1.06	\$0.00	\$1.06	\$1.01	\$0.01	\$1.02	\$1.05	\$0.00	\$1.05	\$1.10	\$0.00	\$1.10
87220	Residential care services (not elsewhere classified)	865	\$1.06	\$0.00	\$1.06	\$1.01	\$0.01	\$1.02	\$1.05	\$0.00	\$1.05	\$1.10	\$0.00	\$1.10
87222	Residential refuge operation	855	\$0.21	\$0.00	\$0.21	\$0.19	\$0.00	\$0.19	\$0.20	\$0.00	\$0.20	\$0.21	\$0.00	\$0.21
87290	Social assistance services (not elsewhere classified)	863	\$0.88	\$0.00	\$0.88	\$1.28	-\$0.13	\$1.15	\$1.34	\$0.00	\$1.34	\$1.40	\$0.00	\$1.40
87292	Parole or probationary services	755	\$0.12	\$0.00	\$0.12	\$0.11	\$0.00	\$0.11	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
91110	Motion picture and video production	903	\$0.45	\$0.00	\$0.45	\$0.38	\$0.00	\$0.38	\$0.39	\$0.00	\$0.39	\$0.41	\$0.00	\$0.41
91111	Post-production services and other motion picture and video activities (not elsewhere classified)	693	\$0.11	\$0.00	\$0.11	\$0.11	\$0.00	\$0.11	\$0.11	\$0.00	\$0.11	\$0.12	\$0.00	\$0.12
91120	Motion picture and video distribution	901	\$0.11	\$0.00	\$0.11	\$0.14	\$0.00	\$0.14	\$0.15	\$0.00	\$0.15	\$0.16	\$0.00	\$0.16
91130	Motion picture exhibition	903	\$0.45	\$0.00	\$0.45	\$0.38	\$0.00	\$0.38	\$0.39	\$0.00	\$0.39	\$0.41	\$0.00	\$0.41
91210	Radio broadcasting	901	\$0.11	\$0.00	\$0.11	\$0.14	\$0.00	\$0.14	\$0.15	\$0.00	\$0.15	\$0.16	\$0.00	\$0.16
91220	Free-to-air television broadcasting	901	\$0.11	\$0.00	\$0.11	\$0.14	\$0.00	\$0.14	\$0.15	\$0.00	\$0.15	\$0.16	\$0.00	\$0.16
91230	Cable and other subscription programming	901	\$0.11	\$0.00	\$0.11	\$0.14	\$0.00	\$0.14	\$0.15	\$0.00	\$0.15	\$0.16	\$0.00	\$0.16
92100	Libraries and archives	901	\$0.11	\$0.00	\$0.11	\$0.14	\$0.00	\$0.14	\$0.15	\$0.00	\$0.15	\$0.16	\$0.00	\$0.16
92110	Information services (not elsewhere classified)	581	\$0.06	\$0.00	\$0.06	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05	\$0.05	\$0.00	\$0.05
92200	Museum operation	921	\$0.20	\$0.00	\$0.20	\$0.27	-\$0.01	\$0.26	\$0.29	\$0.00	\$0.29	\$0.30	\$0.00	\$0.30
92310	Zoological and botanic gardens operation	913	\$0.91	\$0.00	\$0.91	\$0.90	\$0.01	\$0.91	\$0.94	\$0.00	\$0.94	\$0.98	\$0.00	\$0.98

2024 Levy Consultation proposed levy rates for 2025/26 to 2027/28

Proposed levy rates by work classification unit (CU) for 2025/26, 2026/27 and 2027/28



This set of proposed levy rates includes the proposed changes to the sports sector and integrated hardware retail sector.

CU	CU Description	LRG	Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
			Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate
92390	Nature reserve and conservation park operation	913	\$0.91	\$0.00	\$0.91	\$0.90	\$0.01	\$0.91	\$0.94	\$0.00	\$0.94	\$0.98	\$0.00	\$0.98
92410	Performing arts operation (not elsewhere classified)	903	\$0.45	\$0.00	\$0.45	\$0.38	\$0.00	\$0.38	\$0.39	\$0.00	\$0.39	\$0.41	\$0.00	\$0.41
92415	(New CU) Performing arts – ballet	917	n/a	n/a	n/a	\$2.60	\$0.01	\$2.61	\$2.72	-\$0.01	\$2.71	\$2.83	\$0.00	\$2.83
92420	Creative artists, musicians, writers, and performers	903	\$0.45	\$0.00	\$0.45	\$0.38	\$0.00	\$0.38	\$0.39	\$0.00	\$0.39	\$0.41	\$0.00	\$0.41
92510	Music and other sound recording activities (not elsewhere classified)	903	\$0.45	\$0.00	\$0.45	\$0.38	\$0.00	\$0.38	\$0.39	\$0.00	\$0.39	\$0.41	\$0.00	\$0.41
92520	Performing arts venue operation	903	\$0.45	\$0.00	\$0.45	\$0.38	\$0.00	\$0.38	\$0.39	\$0.00	\$0.39	\$0.41	\$0.00	\$0.41
93100	(New CU) Sports club or administration service - all sports (no participants)	911	n/a	n/a	n/a	\$0.59	\$0.00	\$0.59	\$0.62	\$0.00	\$0.62	\$0.64	\$0.00	\$0.64
93110	Horse racing activities-thoroughbred and other (not elsewhere classified)	919	\$5.77	\$0.00	\$5.77	\$5.38	\$0.03	\$5.41	\$5.62	-\$0.01	\$5.61	\$5.86	\$0.00	\$5.86
93111	Horse and dog racing administration and track operation	911	\$0.54	\$0.00	\$0.54	\$0.59	\$0.00	\$0.59	\$0.62	\$0.00	\$0.62	\$0.64	\$0.00	\$0.64
93112	Dog racing activities	915	\$1.04	\$0.00	\$1.04	\$1.27	\$0.01	\$1.28	\$1.33	\$0.00	\$1.33	\$1.38	\$0.00	\$1.38
93113	Horse racing activities-harness racing	917	\$2.66	\$0.00	\$2.66	\$2.60	\$0.01	\$2.61	\$2.72	-\$0.01	\$2.71	\$2.83	\$0.00	\$2.83
93114	Horse racing activities-thoroughbred racing-jockeys	919	\$5.77	\$0.00	\$5.77	\$5.38	\$0.03	\$5.41	\$5.62	-\$0.01	\$5.61	\$5.86	\$0.00	\$5.86
93115	Horse racing activities-harness racing-drivers	917	\$2.66	\$0.00	\$2.66	\$2.60	\$0.01	\$2.61	\$2.72	-\$0.01	\$2.71	\$2.83	\$0.00	\$2.83
93120	Sports and physical recreation venues, grounds, and facilities operation	911	\$0.54	\$0.00	\$0.54	\$0.59	\$0.00	\$0.59	\$0.62	\$0.00	\$0.62	\$0.64	\$0.00	\$0.64
93130	Health and fitness centres and gymnasias operation	911	\$0.54	\$0.00	\$0.54	\$0.59	\$0.00	\$0.59	\$0.62	\$0.00	\$0.62	\$0.64	\$0.00	\$0.64
93175	Sports club or participant (not elsewhere classified)	915	\$5.77	\$0.00	\$5.77	\$1.27	\$3.04	\$4.31	\$1.33	\$1.52	\$2.85	\$1.38	\$0.00	\$1.38
93180	Sports club or participant - rugby (including national governance bodies)	919	\$5.77	\$0.00	\$5.77	\$5.38	\$0.03	\$5.41	\$5.62	-\$0.01	\$5.61	\$5.86	\$0.00	\$5.86
93181	Sports club or participant - rugby league (including national governance bodies)	919	\$5.77	\$0.00	\$5.77	\$5.38	\$0.03	\$5.41	\$5.62	-\$0.01	\$5.61	\$5.86	\$0.00	\$5.86
93182	Sports club or participant - snow sports (including ski field operators) (not elsewhere classified)	915	\$1.04	\$0.00	\$1.04	\$1.27	\$0.01	\$1.28	\$1.33	\$0.00	\$1.33	\$1.38	\$0.00	\$1.38
93183	(New CU) Sports club or participant – football (including national governance bodies)	917	n/a	n/a	n/a	\$2.60	\$0.01	\$2.61	\$2.72	-\$0.01	\$2.71	\$2.83	\$0.00	\$2.83
93187	Sports club or participant - racket sports (not elsewhere classified)	911	\$0.54	\$0.00	\$0.54	\$0.59	\$0.00	\$0.59	\$0.62	\$0.00	\$0.62	\$0.64	\$0.00	\$0.64
93189	(New CU) Sports club or participant - athletics, cycling and swimming	911	n/a	n/a	n/a	\$0.59	\$0.00	\$0.59	\$0.62	\$0.00	\$0.62	\$0.64	\$0.00	\$0.64
93191	(New CU) Sports club or participant - basketball	911	n/a	n/a	n/a	\$0.59	\$0.00	\$0.59	\$0.62	\$0.00	\$0.62	\$0.64	\$0.00	\$0.64
93192	Sports club or participant - water sports (not elsewhere classified)	915	\$2.66	-\$1.78	\$0.88	\$1.27	-\$0.12	\$1.15	\$1.33	\$0.00	\$1.33	\$1.38	\$0.00	\$1.38
93194	Sports club or participant – cricket (including national governance bodies)	917	\$2.66	\$0.00	\$2.66	\$2.60	\$0.01	\$2.61	\$2.72	-\$0.01	\$2.71	\$2.83	\$0.00	\$2.83
93195	Sports club or participant - golf	911	\$0.54	\$0.00	\$0.54	\$0.59	\$0.00	\$0.59	\$0.62	\$0.00	\$0.62	\$0.64	\$0.00	\$0.64
93196	Sporting and recreational equine activities (not elsewhere classified)	917	\$2.66	\$0.00	\$2.66	\$2.60	\$0.01	\$2.61	\$2.72	-\$0.01	\$2.71	\$2.83	\$0.00	\$2.83
93197	Sports club or participant – motorcycling (including national governance bodies)	919	\$5.77	\$0.00	\$5.77	\$5.38	\$0.03	\$5.41	\$5.62	-\$0.01	\$5.61	\$5.86	\$0.00	\$5.86
93198	Sports club or participant - motor racing	915	\$1.04	\$0.00	\$1.04	\$1.27	\$0.01	\$1.28	\$1.33	\$0.00	\$1.33	\$1.38	\$0.00	\$1.38
93199	Sports club or participant - netball	915	\$1.04	\$0.00	\$1.04	\$1.27	\$0.01	\$1.28	\$1.33	\$0.00	\$1.33	\$1.38	\$0.00	\$1.38
93210	Lottery operation	921	\$0.20	\$0.00	\$0.20	\$0.27	-\$0.01	\$0.26	\$0.29	\$0.00	\$0.29	\$0.30	\$0.00	\$0.30
93220	Casino operation	921	\$0.45	\$0.00	\$0.45	\$0.27	\$0.07	\$0.34	\$0.29	\$0.00	\$0.29	\$0.30	\$0.00	\$0.30
93290	Gambling activities (not elsewhere classified)	921	\$0.20	\$0.00	\$0.20	\$0.27	-\$0.01	\$0.26	\$0.29	\$0.00	\$0.29	\$0.30	\$0.00	\$0.30
93300	Amusement parks and centres operation	911	\$0.54	\$0.00	\$0.54	\$0.59	\$0.00	\$0.59	\$0.62	\$0.00	\$0.62	\$0.64	\$0.00	\$0.64
93400	Amusement and other recreation activities (not elsewhere classified)	913	\$0.54	\$0.00	\$0.54	\$0.90	-\$0.20	\$0.70	\$0.94	-\$0.03	\$0.91	\$0.98	\$0.00	\$0.98
93410	Alpine and white water recreation activities	917	\$2.66	\$0.00	\$2.66	\$2.60	\$0.01	\$2.61	\$2.72	-\$0.01	\$2.71	\$2.83	\$0.00	\$2.83
95110	Video and other electronic media rental and hiring	424	\$0.23	\$0.00	\$0.23	\$0.26	\$0.00	\$0.26	\$0.27	\$0.00	\$0.27	\$0.28	\$0.00	\$0.28
95190	Goods and equipment rental and hiring (not elsewhere classified)	641	\$0.68	\$0.00	\$0.68	\$0.75	\$0.00	\$0.75	\$0.79	\$0.00	\$0.79	\$0.82	\$0.00	\$0.82
95210	Laundry and dry-cleaning services	955	\$0.78	\$0.00	\$0.78	\$0.91	\$0.01	\$0.92	\$0.95	\$0.00	\$0.95	\$0.99	\$0.00	\$0.99
95220	Photographic film processing	420	\$0.12	\$0.00	\$0.12	\$0.18	-\$0.02	\$0.16	\$0.19	\$0.00	\$0.19	\$0.19	\$0.00	\$0.19
95230	Professional photographic services	691	\$0.15	\$0.00	\$0.15	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12	\$0.13	\$0.00	\$0.13
95240	Funeral, crematorium, and cemetery services	953	\$0.44	\$0.00	\$0.44	\$0.51	\$0.00	\$0.51	\$0.53	\$0.00	\$0.53	\$0.55	\$0.00	\$0.55
95250	Gardening and turf management services	326	\$1.92	\$0.00	\$1.92	\$1.79	\$0.01	\$1.80	\$1.87	\$0.00	\$1.87	\$1.95	\$0.00	\$1.95
95260	Hairdressing and beauty services	953	\$0.44	\$0.00	\$0.44	\$0.51	\$0.00	\$0.51	\$0.53	\$0.00	\$0.53	\$0.55	\$0.00	\$0.55
95270	Diet and weight-reduction centre operation	953	\$0.44	\$0.00	\$0.44	\$0.51	\$0.00	\$0.51	\$0.53	\$0.00	\$0.53	\$0.55	\$0.00	\$0.55
95290	Personal services (not elsewhere classified)	953	\$0.44	\$0.00	\$0.44	\$0.51	\$0.00	\$0.51	\$0.53	\$0.00	\$0.53	\$0.55	\$0.00	\$0.55
95300	Brothel-keeping, massage parlour, and prostitution services	953	\$0.44	\$0.00	\$0.44	\$0.51	\$0.00	\$0.51	\$0.53	\$0.00	\$0.53	\$0.55	\$0.00	\$0.55
96100	Religious organisations and services	951	\$0.12	\$0.00	\$0.12	\$0.15	\$0.00	\$0.15	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17
96210	Business and professional association services	951	\$0.12	\$0.00	\$0.12	\$0.15	\$0.00	\$0.15	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17
96220	Labour association services	951	\$0.12	\$0.00	\$0.12	\$0.15	\$0.00	\$0.15	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17
96290	Interest group services (not elsewhere classified)	951	\$0.12	\$0.00	\$0.12	\$0.15	\$0.00	\$0.15	\$0.16	\$0.00	\$0.16	\$0.17	\$0.00	\$0.17
96291	Community-based, multi-functional activities (not elsewhere classified)	953	\$0.44	\$0.00	\$0.44	\$0.51	\$0.00	\$0.51	\$0.53	\$0.00	\$0.53	\$0.55	\$0.00	\$0.55
96310	Police services	771	\$0.49	\$0.00	\$0.49	\$0.71	-\$0.07	\$0.64	\$0.75	\$0.00	\$0.75	\$0.78	\$0.00	\$0.78
96320	Correctional and detention services	775	\$1.56	\$0.00	\$1.56	\$2.30	-\$0.26	\$2.04	\$2.40	-\$0.01	\$2.39	\$2.50	\$0.00	\$2.50
96330	Fire protection and other emergency services (except police and ambulance services)	777	\$1.20	\$0.00	\$1.20	\$1.84	-\$0.27	\$1.57	\$1.92	\$0.00	\$1.92	\$2.01	\$0.00	\$2.01
96340	Waste treatment and disposal services	291	\$1.82	\$0.00	\$1.82	\$2.03	\$0.01	\$2.04	\$2.12	\$0.00	\$2.12	\$2.22	\$0.00	\$2.22
96350	Solid waste collection services	291	\$1.82	\$0.00	\$1.82	\$2.03	\$0.01	\$2.04	\$2.12	\$0.00	\$2.12	\$2.22	\$0.00	\$2.22
96360	Public order and safety services (not elsewhere classified)	753	\$0.18	\$0.00	\$0.18	\$0.23	\$0.00	\$0.23	\$0.24	\$0.00	\$0.24	\$0.26	\$0.00	\$0.26
96370	Waste remediation and materials recovery services	291	\$1.82	\$0.00	\$1.82	\$2.03	\$0.01	\$2.04	\$2.12	\$0.00	\$2.12	\$2.22	\$0.00	\$2.22

2024 Levy Consultation proposed levy rates for 2025/26 to 2027/28

Proposed levy rates by work classification unit (CU) for 2025/26, 2026/27 and 2027/28



This set of proposed levy rates includes the proposed changes to the sports sector and integrated hardware retail sector.

CU	CU Description	LRG	Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
			Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate	Base Work Levy Rate	Loading for Capping & Minimum Invoicing	Final Rate
96380	Waste collection services (not elsewhere classified)	291	\$1.82	\$0.00	\$1.82	\$2.03	\$0.01	\$2.04	\$2.12	\$0.00	\$2.12	\$2.22	\$0.00	\$2.22
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	753	\$0.18	\$0.00	\$0.18	\$0.23	\$0.00	\$0.23	\$0.24	\$0.00	\$0.24	\$0.26	\$0.00	\$0.26
97000	Private households employing staff	953	\$0.44	\$0.00	\$0.44	\$0.51	\$0.00	\$0.51	\$0.53	\$0.00	\$0.53	\$0.55	\$0.00	\$0.55