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 do not include the effects of proposed changes to the sports sector or the integrated hardware retail sector.

			Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
CU	CU Description	LRG	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	$0.01	$0.90	$0.93	$0.00	$0.93	$0.97	$0.00	$0.97
1111	Turf growing	010	$0.91	$0.00	$0.91	$0.89	$0.01	$0.90	$0.93	$0.00	$0.93	$0.97	$0.00	$0.97
1120	Floriculture production	010	$0.91	$0.00	$0.91	$0.89	$0.01	$0.90	$0.93	$0.00	$0.93	$0.97	$0.00	$0.97
1130	Vegetable growing	010	$0.91	$0.00	$0.91	$0.89	$0.01	$0.90	$0.93	$0.00	$0.93	$0.97	$0.00	$0.97
1140	Grape growing	010	$0.91	$0.00	$0.91	$0.89	$0.01	$0.90	$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	$0.01	$0.90	$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	$0.01	$0.90	$0.93	$0.00	$0.93	$0.97	$0.00	$0.97
1170	Kiwifruit growing	010	$0.91	$0.00	$0.91	$0.89	$0.01	$0.90	$0.93	$0.00	$0.93	$0.97	$0.00	$0.97
1180	Olive growing	010	$0.91	$0.00	$0.91	$0.89	$0.01	$0.90	$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	$0.01	$0.90	$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	$0.01	$0.90	$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	$0.01	$0.90	$0.93	$0.00	$0.93	$0.97	$0.00	$0.97
1210	Grain growing	010	$0.91	$0.00	$0.91	$0.89	$0.01	$0.90	$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	$1.90	$0.00	$1.90
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	$1.90	$0.00	$1.90
1240	Sheep farming	016	$1.81	$0.00	$1.81	$1.75	$0.01	$1.76	$1.83	$0.00	$1.83	$1.90	$0.00	$1.90
1250	Beef cattle farming	016	$1.81	$0.00	$1.81	$1.75	$0.01	$1.76	$1.83	$0.00	$1.83	$1.90	$0.00	$1.90
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	$1.71	$0.00	$1.71
1520	Horse farming and horse agistment	917	$2.66	$0.00	$2.66	$2.30	$0.01	$2.31	$2.41	-$0.01	$2.40	$2.51	$0.00	$2.51
1530	Deer farming	014	$1.44	$0.00	$1.44	$1.57	$0.01	$1.58	$1.64	$0.00	$1.64	$1.71	$0.00	$1.71
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	$1.71	$0.00	$1.71
1593	Beekeeping	014	$1.44	$0.00	$1.44	$1.57	$0.01	$1.58	$1.64	$0.00	$1.64	$1.71	$0.00	$1.71
1690	Crop growing (not elsewhere classified)	010	$0.91	$0.00	$0.91	$0.89	$0.01	$0.90	$0.93	$0.00	$0.93	$0.97	$0.00	$0.97
1692	Mushroom growing	010	$0.91	$0.00	$0.91	$0.89	$0.01	$0.90	$0.93	$0.00	$0.93	$0.97	$0.00	$0.97
2120	Shearing services	051	$2.38	$0.00	$2.38	$2.86	$0.02	$2.88	$2.99	-$0.01	$2.98	$3.12	$0.00	$3.12
2130	Air operations under Civil Aviation Rules Part 137	493	$1.61	$0.00	$1.61	$0.92	$0.29	$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	$0.01	$0.90	$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	$2.32	$0.00	$2.32	$2.42	$0.00	$2.42
3010	Forestry	041	$2.57	$0.00	$2.57	$2.22	$0.01	$2.23	$2.32	$0.00	$2.32	$2.42	$0.00	$2.42
3020	Logging	041	$2.57	$0.00	$2.57	$2.22	$0.01	$2.23	$2.32	$0.00	$2.32	$2.42	$0.00	$2.42
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	$2.32	$0.00	$2.32	$2.42	$0.00	$2.42
4110	Rock lobster and crab fishing or potting	025	$2.60	$0.00	$2.60	$2.45	$0.02	$2.47	$2.56	-$0.01	$2.55	$2.68	$0.00	$2.68
4120	Prawn fishing	025	$2.60	$0.00	$2.60	$2.45	$0.02	$2.47	$2.56	-$0.01	$2.55	$2.68	$0.00	$2.68
4130	Fish trawling, seining, and netting (including processing on board)	025	$2.60	$0.00	$2.60	$2.45	$0.02	$2.47	$2.56	-$0.01	$2.55	$2.68	$0.00	$2.68
4150	Line fishing (including processing on board)	025	$2.60	$0.00	$2.60	$2.45	$0.02	$2.47	$2.56	-$0.01	$2.55	$2.68	$0.00	$2.68
4190	Fishing (not elsewhere classified)	025	$2.60	$0.00	$2.60	$2.45	$0.02	$2.47	$2.56	-$0.01	$2.55	$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	$0.22	$0.00	$0.22	$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	$3.61	-$0.01	$3.60	$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	$1.30	$0.00	$1.30

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CU	CU Description	LRG	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	$1.30	$0.00	$1.30
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	$1.30	$0.00	$1.30
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	$1.30	$0.00	$1.30
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	$1.59	$0.00	$1.59	$1.66	$0.00	$1.66
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	$1.59	$0.00	$1.59	$1.66	$0.00	$1.66
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	$1.85	$0.01	$1.86	$1.94	$0.00	$1.94	$2.02	$0.00	$2.02
23120	Wood chipping	143	$1.57	$0.00	$1.57	$1.85	$0.01	$1.86	$1.94	$0.00	$1.94	$2.02	$0.00	$2.02
23130	Timber resawing and dressing	143	$1.57	$0.00	$1.57	$1.85	$0.01	$1.86	$1.94	$0.00	$1.94	$2.02	$0.00	$2.02
23210	Veneer and plywood manufacturing	141	$1.40	$0.00	$1.40	$1.46	$0.01	$1.47	$1.52	$0.00	$1.52	$1.59	$0.00	$1.59
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	$1.46	$0.01	$1.47	$1.52	$0.00	$1.52	$1.59	$0.00	$1.59
23290	Wood product manufacturing (not elsewhere classified)	141	$1.40	$0.00	$1.40	$1.46	$0.01	$1.47	$1.52	$0.00	$1.52	$1.59	$0.00	$1.59
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 do not include the effects of proposed changes to the sports sector or the integrated hardware retail sector.

			Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
CU	CU Description	LRG	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	$0.22	$0.00	$0.22	$0.23	$0.00	$0.23
25200	Petroleum and coal product manufacturing (not elsewhere classified)	173	$0.71	$0.00	$0.71	$0.84	$0.01	$0.85	$0.88	$0.00	$0.88	$0.92	$0.00	$0.92
25310	Fertiliser manufacturing	173	$0.71	$0.00	$0.71	$0.84	$0.01	$0.85	$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	$0.22	$0.00	$0.22	$0.23	$0.00	$0.23
25330	Synthetic resin and synthetic rubber manufacturing	173	$0.71	$0.00	$0.71	$0.84	$0.01	$0.85	$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	$0.22	$0.00	$0.22	$0.23	$0.00	$0.23
25360	Basic polymer manufacturing (not elsewhere classified)	173	$0.71	$0.00	$0.71	$0.84	$0.01	$0.85	$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	$1.59	$0.00	$1.59
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	$1.59	$0.00	$1.59
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	$0.90	$0.01	$0.91	$0.95	$0.00	$0.95	$0.99	$0.00	$0.99
27120	Iron and steel casting	213	$0.92	$0.00	$0.92	$0.90	$0.01	$0.91	$0.95	$0.00	$0.95	$0.99	$0.00	$0.99
27121	Iron and steel forging	213	$0.92	$0.00	$0.92	$0.90	$0.01	$0.91	$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	$0.90	$0.01	$0.91	$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	$1.18	$0.00	$1.18
27220	Aluminium smelting	211	$0.79	$0.00	$0.79	$1.09	-$0.06	$1.03	$1.14	$0.00	$1.14	$1.18	$0.00	$1.18
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	$1.18	$0.00	$1.18
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	$1.18	$0.00	$1.18
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	$1.18	$0.00	$1.18
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	$1.18	$0.00	$1.18
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	$1.18	$0.00	$1.18
27640	Surface coating and finishing	226	$1.25	$0.00	$1.25	$1.28	$0.01	$1.29	$1.34	$0.00	$1.34	$1.39	$0.00	$1.39
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	$1.39	$0.00	$1.39
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	$1.39	$0.00	$1.39
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

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This set of proposed levy rates do not include the effects of proposed changes to the sports sector or the integrated hardware retail sector.

			Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
CU	CU Description	LRG	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	$0.01	$0.89	$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	$1.39	$0.00	$1.39
29190	Prefabricated wooden building manufacturing	141	$1.40	$0.00	$1.40	$1.46	$0.01	$1.47	$1.52	$0.00	$1.52	$1.59	$0.00	$1.59
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	$0.74	$0.00	$0.74
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	$0.74	$0.00	$0.74
37010	Water supply	271	$0.73	$0.00	$0.73	$0.68	$0.00	$0.68	$0.71	$0.00	$0.71	$0.74	$0.00	$0.74
37020	Sewerage and drainage services	271	$0.73	$0.00	$0.73	$0.68	$0.00	$0.68	$0.71	$0.00	$0.71	$0.74	$0.00	$0.74
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	$1.16	$0.00	$1.16	$1.21	$0.00	$1.21
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	$0.74	$0.00	$0.74
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	$1.78	$0.01	$1.79	$1.87	$0.00	$1.87	$1.95	$0.00	$1.95
42210	Concreting services	326	$1.92	$0.00	$1.92	$1.78	$0.01	$1.79	$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	$0.01	$0.87	$0.89	$0.00	$0.89	$0.93	$0.00	$0.93
42341	Fire and security alarm installation services	322	$0.89	$0.00	$0.89	$0.86	$0.01	$0.87	$0.89	$0.00	$0.89	$0.93	$0.00	$0.93
42342	Building installation services (not elsewhere classified)	326	$1.92	$0.00	$1.92	$1.78	$0.01	$1.79	$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 do not include the effects of proposed changes to the sports sector or the integrated hardware retail sector.

			Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
CU	CU Description	LRG	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	$1.78	$0.01	$1.79	$1.87	$0.00	$1.87	$1.95	$0.00	$1.95
42420	Carpentry services	326	$1.92	$0.00	$1.92	$1.78	$0.01	$1.79	$1.87	$0.00	$1.87	$1.95	$0.00	$1.95
42430	Tiling and carpeting services	326	$1.92	$0.00	$1.92	$1.78	$0.01	$1.79	$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	$1.78	$0.01	$1.79	$1.87	$0.00	$1.87	$1.95	$0.00	$1.95
42510	Landscape construction services	326	$1.92	$0.00	$1.92	$1.78	$0.01	$1.79	$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	$1.78	$0.01	$1.79	$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	$1.46	$0.01	$1.47	$1.52	$0.00	$1.52	$1.59	$0.00	$1.59
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	$0.67	$0.00	$0.67	$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	$0.67	$0.00	$0.67	$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	$1.10	$0.00	$1.10
47130	Dairy produce wholesaling	361	$0.90	$0.00	$0.90	$1.01	$0.01	$1.02	$1.06	$0.00	$1.06	$1.10	$0.00	$1.10
47140	Fish and seafood wholesaling	361	$0.90	$0.00	$0.90	$1.01	$0.01	$1.02	$1.06	$0.00	$1.06	$1.10	$0.00	$1.10
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	$0.23	$0.00	$0.23	$0.25	$0.00	$0.25
52220	Footwear retailing	422	$0.29	$0.00	$0.29	$0.22	$0.00	$0.22	$0.23	$0.00	$0.23	$0.25	$0.00	$0.25
52230	Manchester and textile goods retailing (not elsewhere classified)	428	$0.61	$0.00	$0.61	$0.81	-$0.02	$0.79	$0.84	$0.00	$0.84	$0.88	$0.00	$0.88
52310	Furniture retailing	428	$0.61	$0.00	$0.61	$0.81	-$0.02	$0.79	$0.84	$0.00	$0.84	$0.88	$0.00	$0.88

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 do not include the effects of proposed changes to the sports sector or the integrated hardware retail sector.

			Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
CU	CU Description	LRG	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	$0.81	-$0.02	$0.79	$0.84	$0.00	$0.84	$0.88	$0.00	$0.88
52330	Hardware and building supplies retailing	428	$0.61	$0.00	$0.61	$0.81	-$0.02	$0.79	$0.84	$0.00	$0.84	$0.88	$0.00	$0.88
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	$0.81	-$0.02	$0.79	$0.84	$0.00	$0.84	$0.88	$0.00	$0.88
52530	Garden supplies retailing	428	$0.61	$0.00	$0.61	$0.81	-$0.02	$0.79	$0.84	$0.00	$0.84	$0.88	$0.00	$0.88
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	$1.46	$0.01	$1.47	$1.52	$0.00	$1.52	$1.59	$0.00	$1.59
52610	Domestic appliance repair and maintenance	943	$0.80	$0.00	$0.80	$0.88	$0.01	$0.89	$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	$0.01	$0.89	$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	$0.01	$0.89	$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	$0.01	$0.89	$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	$0.00	$2.39	$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	$0.34	$0.00	$0.34	$0.36	$0.00	$0.36
64040	Air operations under Civil Aviation Rules Part 133 or 135	493	$1.61	$0.00	$1.61	$0.92	$0.29	$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	$0.92	$0.29	$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	$0.22	$0.00	$0.22	$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	$0.02	$2.53	$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
66300	Airport operations and air transport support services (not elsewhere classified)	491	$0.35	$0.00	$0.35	$0.33	$0.00	$0.33	$0.34	$0.00	$0.34	$0.36	$0.00	$0.36

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 do not include the effects of proposed changes to the sports sector or the integrated hardware retail sector.

			Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
CU	CU Description	LRG	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
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	$0.01	$0.86	$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
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

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 do not include the effects of proposed changes to the sports sector or the integrated hardware retail sector.

			Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
CU	CU Description	LRG	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
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	$0.63	-$0.01	$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	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$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	$0.58	$0.00	$0.58	$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	$0.58	$0.00	$0.58	$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	$0.58	$0.00	$0.58	$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	$0.63	-$0.01	$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	$0.39	$0.00	$0.39	$0.41	$0.00	$0.41	$0.43	$0.00	$0.43
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	$0.39	$0.00	$0.39	$0.41	$0.00	$0.41	$0.43	$0.00	$0.43
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
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

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 do not include the effects of proposed changes to the sports sector or the integrated hardware retail sector.

			Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
CU	CU Description	LRG	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
92410	Performing arts operation	903	$0.45	$0.00	$0.45	$0.39	$0.00	$0.39	$0.41	$0.00	$0.41	$0.43	$0.00	$0.43
92420	Creative artists, musicians, writers, and performers	903	$0.45	$0.00	$0.45	$0.39	$0.00	$0.39	$0.41	$0.00	$0.41	$0.43	$0.00	$0.43
92510	Music and other sound recording activities (not elsewhere classified)	903	$0.45	$0.00	$0.45	$0.39	$0.00	$0.39	$0.41	$0.00	$0.41	$0.43	$0.00	$0.43
92520	Performing arts venue operation	903	$0.45	$0.00	$0.45	$0.39	$0.00	$0.39	$0.41	$0.00	$0.41	$0.43	$0.00	$0.43
93110	Horse racing activities-thoroughbred and other (not elsewhere classified)	919	$5.77	$0.00	$5.77	$5.10	$0.03	$5.13	$5.33	-$0.01	$5.32	$5.56	$0.00	$5.56
93111	Horse and dog racing administration and track operation	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93112	Dog racing activities	915	$1.04	$0.00	$1.04	$1.20	$0.01	$1.21	$1.26	$0.00	$1.26	$1.31	$0.00	$1.31
93113	Horse racing activities-harness racing	917	$2.66	$0.00	$2.66	$2.30	$0.01	$2.31	$2.41	-$0.01	$2.40	$2.51	$0.00	$2.51
93114	Horse racing activities-thoroughbred racing-jockeys	919	$5.77	$0.00	$5.77	$5.10	$0.03	$5.13	$5.33	-$0.01	$5.32	$5.56	$0.00	$5.56
93115	Horse racing activities-harness racing-drivers	917	$2.66	$0.00	$2.66	$2.30	$0.01	$2.31	$2.41	-$0.01	$2.40	$2.51	$0.00	$2.51
93120	Sports and physical recreation venues, grounds, and facilities operation	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93130	Health and fitness centres and gymnasia operation	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93170	Sport and physical recreation-community rugby	915	$1.04	$0.00	$1.04	$1.20	$0.01	$1.21	$1.26	$0.00	$1.26	$1.31	$0.00	$1.31
93171	Sport and physical recreation-community rugby league	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93174	Sport and physical recreation-community cricket	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93175	Sport and physical recreation-professional sport (not elsewhere classified)	919	$5.77	$0.00	$5.77	$5.10	$0.03	$5.13	$5.33	-$0.01	$5.32	$5.56	$0.00	$5.56
93180	Sport and physical recreation-professional rugby	919	$5.77	$0.00	$5.77	$5.10	$0.03	$5.13	$5.33	-$0.01	$5.32	$5.56	$0.00	$5.56
93181	Sport and physical recreation-professional rugby league	919	$5.77	$0.00	$5.77	$5.10	$0.03	$5.13	$5.33	-$0.01	$5.32	$5.56	$0.00	$5.56
93182	Sport and physical recreation-snow skiing	915	$1.04	$0.00	$1.04	$1.20	$0.01	$1.21	$1.26	$0.00	$1.26	$1.31	$0.00	$1.31
93184	Sport and physical recreation-softball or baseball	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93185	Sport and physical recreation-squash or badminton	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93186	Sport and physical recreation-swimming	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93187	Sport and physical recreation-tennis	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93188	Sport and physical recreation-water skiing	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93190	Sport and physical recreation-community (not elsewhere classified)	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93192	Sport and physical recreation-boating or yachting	917	$2.66	-$1.78	$0.88	$2.30	-$0.88	$1.42	$2.41	-$0.45	$1.96	$2.51	$0.00	$2.51
93193	Sport and physical recreation-cycling	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93194	Sport and physical recreation-professional cricket	917	$2.66	$0.00	$2.66	$2.30	$0.01	$2.31	$2.41	-$0.01	$2.40	$2.51	$0.00	$2.51
93195	Sport and physical recreation-golf	911	$0.54	$0.00	$0.54	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$0.64	$0.00	$0.64
93196	Sporting and recreational equine activities (not elsewhere classified)	917	$2.66	$0.00	$2.66	$2.30	$0.01	$2.31	$2.41	-$0.01	$2.40	$2.51	$0.00	$2.51
93197	Sport and physical recreation-motor cycling	919	$5.77	$0.00	$5.77	$5.10	$0.03	$5.13	$5.33	-$0.01	$5.32	$5.56	$0.00	$5.56
93198	Sport and physical recreation-motor racing	915	$1.04	$0.00	$1.04	$1.20	$0.01	$1.21	$1.26	$0.00	$1.26	$1.31	$0.00	$1.31
93199	Sport and physical recreation-netball	915	$1.04	$0.00	$1.04	$1.20	$0.01	$1.21	$1.26	$0.00	$1.26	$1.31	$0.00	$1.31
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	$0.58	$0.00	$0.58	$0.61	$0.00	$0.61	$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	$2.30	$0.01	$2.31	$2.41	-$0.01	$2.40	$2.51	$0.00	$2.51
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	$1.78	$0.01	$1.79	$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	$0.74	$0.00	$0.74	$0.78	$0.00	$0.78
96320	Correctional and detention services	775	$1.56	$0.00	$1.56	$2.29	-$0.25	$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	$2.21	$0.00	$2.21

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

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This set of proposed levy rates do not include the effects of proposed changes to the sports sector or the integrated hardware retail sector.

			Current Levy Rates for 2024/25			Proposed Levy Rates for 2025/26			Proposed Levy Rates for 2026/27			Proposed Levy Rates for 2027/28		
CU	CU Description	LRG	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
96350	Solid waste collection services	291	$1.82	$0.00	$1.82	$2.03	$0.01	$2.04	$2.12	$0.00	$2.12	$2.21	$0.00	$2.21
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	$2.21	$0.00	$2.21
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	$2.21	$0.00	$2.21
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