

CLASSIFICATION AND RATE LIST

2006



Effective January 1, 2006

WORK SAFE BC

WORKING TO MAKE A DIFFERENCE

WORKERS' COMPENSATION BOARD OF B.C.

How to use this booklet

This booklet lists the base rates for all industries in British Columbia for 2006.

The first section, starting on page 4, features an alphabetical listing of industries along with their classification unit codes and corresponding base rates.

The second section, starting on page 62, organizes base rates according to industry sectors and subsectors. It lists individual classification units, classification unit codes, and base rates.

Base premium rates are per \$100 of assessable worker payroll (these are the earnings you insure, to a maximum of \$62,400 per worker for 2006). For example, *Restaurant*, a classification unit in the *Service Sector*, under the *Accommodation, Food, and Leisure Services Subsector*, has a 2006 base rate of \$0.91 per \$100 of assessable earnings.

If a classification unit is labelled "not elsewhere specified," it means the classification unit and its accompanying base rate applies unless the activity is specified elsewhere in this booklet or in our classification structure.

All base rates listed in this booklet are effective from January 1 to December 31, 2006.

How is my business classified?

When you register with WorkSafeBC (the Workers' Compensation Board), your business is classified according to your industrial undertaking and placed in a rate group for insurance purposes. The premiums collected from each rate group pay for the costs of all injuries and diseases arising from that group.

Each rate group must be large enough to provide an adequate spread of risk and some stability to the base rate — an important consideration when the costs of an occupational injury can exceed \$1 million.

Do I pay a different rate for different workers?

No. Your classification and base rate reflect your primary industrial activity — not the occupations within your business. For example, you pay the same base rate for both an office worker and a shop worker. In most cases, firms pay one base rate for all of their activities.

Where do my premiums go?

Your premiums fund the costs associated with work-related injuries or diseases, health care, wage loss, rehabilitation and administration. WorkSafeBC is a statutory agency of the provincial government and premium payments are not part of provincial revenue.

Contacting WorkSafeBC

Employer Service Centre: 604 244-6181
Toll free in Canada: 1 888 922-2768
Fax: 604 244-6490
Web site: WorkSafebc.com

The information in this publication was accurate at the time of printing. Please visit WorkSafebc.com for the most recent information about our classification structure and rates.

ALPHABETICAL LISTING

2006



The Classification and Rate list is published policy of the Board of Directors under the provisions of Section 82 of the *Workers Compensation Act*.

A

| | | |
|---|--------|------|
| Abattoir..... | 711001 | 3.58 |
| Abrasives Manufacture..... | 713002 | 1.78 |
| Abuse Counselling..... | 766007 | 0.74 |
| Abused Persons Centre..... | 766007 | 0.74 |
| Abutment Construction..... | 722001 | 8.87 |
| Academy, Riding..... | 701023 | 6.43 |
| Accommodation Registry..... | 761044 | 0.15 |
| Accounting..... | 762001 | 0.14 |
| Accounting – Outsourced..... | 762048 | 0.30 |
| Acetylene Distribution..... | 732019 | 7.28 |
| Acetylene Manufacture..... | 713006 | 2.46 |
| Acid, Base, Salt, Chemical, or Dye Manufacture (not elsewhere specified)..... | 713001 | 1.47 |
| Acid Manufacture..... | 713001 | 1.47 |
| Acoustic Board Installation..... | 721018 | 6.02 |
| Acoustical System Design – Consulting Engineering..... | 763010 | 0.26 |
| Acrylic Household Fixture Manufacture..... | 713011 | 2.51 |
| Acting School..... | 765004 | 0.56 |
| Activity Centre (for social services)..... | 766007 | 0.74 |
| Actuarial Services..... | 762002 | 0.24 |
| Acupuncture Service..... | 766003 | 0.30 |
| Acute Care..... | 766001 | 1.15 |
| Addressing Services (mail)..... | 764036 | 1.30 |
| Adhesive Manufacture..... | 713015 | 2.44 |
| Administration of an Operation Conducted Outside B.C. | 762003 | 0.15 |
| Administrative Functions – Outsourced..... | 762048 | 0.30 |
| Adoption – Abandoned Pets or Animal Humane Society..... | 763002 | 1.57 |
| Adoption Agency..... | 766007 | 0.74 |
| Adult Daycare..... | 764013 | 0.74 |
| Advertising Agency (no printing)..... | 762004 | 0.30 |
| Advertising or Public Relations Services..... | 762004 | 0.30 |
| Aerial Advertising..... | 732015 | 3.62 |
| Aerial Construction..... | 732042 | 3.63 |
| Aerial Erection..... | 721006 | 5.21 |
| Aerial Photography by Fixed Wing Aircraft..... | 732015 | 3.62 |
| Aerial Photography by Helicopter..... | 732042 | 3.63 |
| Aerial Spraying by Fixed Wing Aircraft..... | 732015 | 3.62 |
| Aerial Spraying by Helicopter..... | 732042 | 3.63 |
| Agility and Flyball Training – Pets..... | 763003 | 1.57 |
| Agricultural Equipment (heavy) Rental..... | 764031 | 2.66 |
| Agricultural Equipment Manufacture..... | 712016 | 2.33 |
| Aids Counselling..... | 766007 | 0.74 |
| Air Conditioner (window) Installation, Service or Repair..... | 764037 | 1.43 |
| Air Conditioning Contractor – Commercial..... | 721008 | 4.23 |
| Air Conditioning Contractor – Residential..... | 721043 | 3.89 |
| Air Navigation Support..... | 763035 | 0.27 |
| Air Quality Testing – Industrial Testing..... | 763018 | 1.53 |
| Air Services – Charter, Fixed Wing Instrument Flight Rule..... | 732017 | 0.95 |
| Air Services – Charter, Fixed Wing Visual Flight Rule..... | 732016 | 3.61 |
| Air Services – Charter, Helicopter Instrument Flight Rule..... | 732041 | 0.95 |
| Air Services – Charter, Helicopter Visual Flight Rule..... | 732021 | 3.61 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Air Services – Scheduled, Fixed Wing Instrument Flight Rule..... | 732017..... | 0.95 |
| Air Services – Scheduled, Fixed Wing Visual Flight Rule..... | 732016..... | 3.61 |
| Air Services – Scheduled, Helicopter Instrument Flight Rule..... | 732041..... | 0.95 |
| Air Services – Scheduled, Helicopter Visual Flight Rule..... | 732021..... | 3.61 |
| Air Services – Specific Point, Fixed Wing Instrument Flight Rule..... | 732017..... | 0.95 |
| Air Services – Specific Point, Fixed Wing Visual Flight Rule..... | 732016..... | 3.61 |
| Air Services – Specific Point, Helicopter Instrument Flight Rule..... | 732041..... | 0.95 |
| Air Services – Specific Point, Helicopter Visual Flight Rule..... | 732021..... | 3.61 |
| Air Traffic Control..... | 763035..... | 0.27 |
| Air Vent Cleaning and Servicing..... | 764066..... | 4.89 |
| Aircraft and Aircraft Equipment Sales and Leasing..... | 741001..... | 1.42 |
| Aircraft, Automobile or Truck Assembly..... | 712001..... | 1.76 |
| Aircraft Fueling..... | 732002..... | 5.44 |
| Aircraft Handling..... | 732003..... | 5.44 |
| Aircraft Maintenance or Repair..... | 764001..... | 0.95 |
| Aircraft Sales..... | 741001..... | 1.42 |
| Airline Catering..... | 761052..... | 3.15 |
| Airport Construction (entire airport)..... | 721028..... | 5.91 |
| Airport Limousine Service..... | 732022..... | 3.60 |
| Airport Operation..... | 732004..... | 0.97 |
| Alarm System Installation (wiring only, no component hook-up)..... | 764058..... | 1.60 |
| Alarm System Manufacture – Electronic..... | 715014..... | 0.44 |
| Alarm Systems (monitoring only)..... | 762007..... | 0.46 |
| Alcohol Treatment Centre..... | 766002..... | 0.74 |
| Alcoholic Beverage Manufacture..... | 711002..... | 2.03 |
| Alkalis Manufacture..... | 713001..... | 1.47 |
| Alkyd Resin Manufacture..... | 713033..... | 2.44 |
| All-Terrain Vehicle Sales, Service, or Repair..... | 764045..... | 2.15 |
| Alternative Health Care..... | 766003..... | 0.30 |
| Aluminum Product Manufacture – Small..... | 712028..... | 2.25 |
| Aluminum Smelter..... | 712035..... | 2.07 |
| Aluminum Window Manufacture..... | 712024..... | 2.51 |
| Ambulance Service..... | 766004..... | 1.15 |
| Ammunition Manufacture..... | 713009..... | 1.47 |
| Ampoule Manufacture – Glass..... | 715019..... | 3.77 |
| Amusement Facility (not elsewhere specified)..... | 761001..... | 1.36 |
| Amusement Machine Distribution..... | 764055..... | 1.43 |
| Amusement Park..... | 761010..... | 1.57 |
| Anaesthesiology – Private Medical Practice..... | 766015..... | 0.28 |
| Animal Breeding, Domestic..... | 763020..... | 1.57 |
| Animal Breeding Service..... | 701001..... | 3.37 |
| Animal Clinic..... | 763032..... | 1.57 |
| Animal Feed and Supplement Sales – Dry..... | 742007..... | 0.92 |
| Animal Feed or Supplement Manufacture – Dry and/or Packaging..... | 711003..... | 2.41 |
| Animal Food – Canning..... | 711016..... | 3.58 |
| Animal Hospital..... | 763032..... | 1.57 |
| Animal Humane Society..... | 763002..... | 1.57 |
| Animal Shelter..... | 763002..... | 1.57 |
| Animal Training..... | 763003..... | 1.57 |
| Animation Services; Motion Picture, Commercial or Television Post Production..... | 763024..... | 0.29 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Anode Manufacture – Large (made in a foundry) | 712013 | 4.89 |
| Anode Manufacture – Small (die cast)..... | 712008 | 4.89 |
| Antacid Manufacture | 713008 | 0.47 |
| Antennae – Erection, Installation or Servicing | 721006 | 5.21 |
| Apartment Building Operation | 761033 | 0.99 |
| Apiary..... | 701002 | 3.37 |
| Apple Orchard..... | 701017 | 3.37 |
| Appliance Manufacture – Household, Large..... | 712018 | 1.47 |
| Appliance Manufacture – Household, Small Electrical | 715014 | 0.44 |
| Appliance (reconditioned) Sales..... | 764037 | 1.43 |
| Appliance Rental..... | 741013 | 0.91 |
| Appliances – Household, Large, Installation, Service or Repair..... | 764037 | 1.43 |
| Appliances – Household, Small Electrical, Service or Repair..... | 764021 | 0.49 |
| Appraisal Service – Items..... | 762034 | 0.08 |
| Appraisal Service – Real Estate..... | 762034 | 0.08 |
| Aptitude Testing..... | 762017 | 0.30 |
| Aquarium..... | 761032 | 1.57 |
| Aquatic Centre..... | 761040 | 1.57 |
| Arbitration – Consumer, Business..... | 762016 | 0.19 |
| Arbitration – Disputes, Labour Relations | 762022 | 0.15 |
| Arboretum | 761032 | 1.57 |
| Arcade | 761002 | 1.36 |
| Architectural Drafting or Design | 763004 | 0.17 |
| Arena | 761040 | 1.57 |
| Argent Recovery Processes | 713024 | 5.98 |
| Armament Manufacture..... | 712032 | 1.47 |
| Armature Winding for Small Motors..... | 764002 | 1.37 |
| Armoured Car Service | 732005 | 1.63 |
| Aromatherapy | 766003 | 0.30 |
| Arsenical Product Manufacture..... | 713005 | 1.47 |
| Art Council..... | 761039 | 0.53 |
| Art Exhibit Assembly or Display..... | 761039 | 0.53 |
| Art Gallery – Public..... | 761039 | 0.53 |
| Art Gallery – Retail | 741020 | 0.44 |
| Art Piece Manufacture..... | 715001 | 0.44 |
| Art Restoration Services..... | 761039 | 0.53 |
| Art Supplies – Retail..... | 741013 | 0.91 |
| Art Therapy – Occupational Therapy..... | 766014 | 0.36 |
| Art Therapy Programs – Community Service Organization | 766007 | 0.74 |
| Artifact Assembly or Display..... | 761039 | 0.53 |
| Artificial Ice Manufacture..... | 713021 | 1.47 |
| Artificial Insemination | 701001 | 3.37 |
| Artificial Limb Sales, Service, Repair or Manufacture..... | 715028 | 0.44 |
| Arts Council | 765003 | 0.46 |
| Asbestos Abatement | 721001 | 6.13 |
| Asbestos Mining (open pit)..... | 704006 | 3.02 |
| Asbestos Mining (underground)..... | 704013 | 6.21 |
| Asphalt Manufacture | 723004 | 4.39 |
| Asphalt Paving Material Manufacture..... | 723004 | 4.39 |
| Asphalt Roofing Application | 721036 | 10.86 |
| Asphalt Roofing, Shingles, Siding or Tile Manufacture..... | 713002 | 1.78 |
| Asphalt Testing – Industrial Testing..... | 763018 | 1.53 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Assaying..... | 763018..... | 1.53 |
| Athletic Therapy..... | 766014..... | 0.36 |
| ATV Sales, Service, or Repair..... | 764045..... | 2.15 |
| Auctioning Services..... | 741002..... | 0.91 |
| Audio Duplicating..... | 763008..... | 0.46 |
| Audio or Video Duplicating..... | 763008..... | 0.46 |
| Audio Services – Motion Picture, Commercial or Television Post Production..... | 763024..... | 0.29 |
| Audio Visual System Sales, Service or Repair..... | 764058..... | 1.60 |
| Audiometric Testing..... | 766020..... | 0.28 |
| Auditing..... | 762001..... | 0.14 |
| Autism Counselling..... | 766007..... | 0.74 |
| Auto Dealership (sales and service)..... | 764003..... | 1.08 |
| Auto Delivery – Single Car, Point-to-point..... | 732032..... | 3.60 |
| Auto Detailing..... | 764010..... | 2.60 |
| Auto Glass Installation, Tinting or Repair..... | 764004..... | 2.79 |
| Auto Glass Manufacture..... | 715020..... | 3.77 |
| Auto Glass Shop..... | 764004..... | 2.79 |
| Auto Painting..... | 764007..... | 2.79 |
| Auto Parts Supply..... | 741027..... | 0.91 |
| Auto Race Course..... | 761003..... | 1.57 |
| Auto Recycling..... | 764005..... | 2.79 |
| Auto Sales (no service)..... | 741003..... | 1.42 |
| Auto Sales (with service)..... | 764003..... | 1.08 |
| Auto Service or Repair..... | 764006..... | 2.79 |
| Auto Spring or Chain Manufacture..... | 712002..... | 3.84 |
| Auto Towing..... | 732006..... | 3.64 |
| Autobody Shop..... | 764007..... | 2.79 |
| Automated Banking Machine Servicing..... | 732005..... | 1.63 |
| Automated Wood Processing Equipment Manufacture..... | 712045..... | 1.78 |
| Automatic Door or Gate Installation, Service or Repair..... | 764068..... | 1.37 |
| Automobile Driving School..... | 765002..... | 0.56 |
| Automobile Gas Conversions..... | 764006..... | 2.79 |
| Automobile Manufacture..... | 712001..... | 1.76 |
| Automobile Parts – Manufacture..... | 712011..... | 4.62 |
| Automobile Parts Sales – Used..... | 764005..... | 2.79 |
| Automobile Rental (without driver)..... | 741006..... | 1.06 |
| Automobile Tire Manufacture..... | 713034..... | 2.50 |
| Automobile Washing and Polishing..... | 764010..... | 2.60 |
| Avalanche Control..... | 721003..... | 4.22 |
| Aviation Flying School..... | 732007..... | 3.61 |
| Awning Cleaning..... | 764057..... | 5.87 |
| Awning or Awning Sign Manufacture..... | 715002..... | 2.04 |
| Awning or Gutter Installation or Repair..... | 721049..... | 7.98 |

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| | | |
|---|-------------|------|
| Babysitting..... | 764029..... | 0.74 |
| Backpack Manufacture, Canvas or Nylon..... | 715005..... | 2.04 |
| Bacteria Detection – Medical Diagnostic Laboratory..... | 763023..... | 0.33 |
| Bacteriology – Private Medical Practice..... | 766015..... | 0.28 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Bag (luggage) Manufacture (not elsewhere specified)..... | 715025..... | 2.04 |
| Bag Manufacture – Leather..... | 715023..... | 2.04 |
| Bag Manufacture – Plastic..... | 713023..... | 3.40 |
| Bag Repair – Leather..... | 715029..... | 2.04 |
| Baggage Transfer Service..... | 732003..... | 5.44 |
| Bailiff Services..... | 762029..... | 0.46 |
| Baked Goods Manufacture (mass production – non-retail)..... | 711004..... | 3.53 |
| Bakery – Retail..... | 741021..... | 1.96 |
| Bakery, Commercial (mass production – non-retail)..... | 711004..... | 3.53 |
| Bakery Equipment (heavy) Sales, Service or Repair..... | 764028..... | 3.69 |
| Ballast Manufacture, Installation, Service or Repair..... | 712009..... | 1.47 |
| Balloon Manufacture..... | 713031..... | 1.78 |
| Ballooning..... | 732015..... | 3.62 |
| Ballroom Operation..... | 761015..... | 0.99 |
| Bands (musical)..... | 761030..... | 0.63 |
| Bank..... | 762019..... | 0.08 |
| Banner Installation, Service or Repair..... | 721050..... | 5.21 |
| Baptismal Services..... | 766016..... | 0.46 |
| Bar..... | 761034..... | 0.91 |
| Barber Shop..... | 761014..... | 0.63 |
| Barber Supply House..... | 742003..... | 0.60 |
| Barge Building or Servicing..... | 712025..... | 5.13 |
| Barge, Tug, or Other Water Transport of Goods (not elsewhere specified)..... | 732008..... | 6.26 |
| Barrel Manufacture (made of staves)..... | 714038..... | 3.37 |
| Barter Exchange..... | 762016..... | 0.19 |
| Battery and Battery Pack Manufacture..... | 713003..... | 1.47 |
| Bead or Pellet Manufacture – Coloured Plastic..... | 713022..... | 0.47 |
| Beam Manufacture – Laminated..... | 714009..... | 2.46 |
| Beam Manufacture – Precast Concrete..... | 712038..... | 4.89 |
| Beauty Aid Manufacture..... | 713007..... | 0.47 |
| Beauty Parlour..... | 761014..... | 0.63 |
| Beauty Supplies – Wholesale..... | 742003..... | 0.60 |
| Bed and Breakfast Operation..... | 761004..... | 1.69 |
| Bed and Breakfast Registry..... | 761044..... | 0.15 |
| Bed Manufacture – Iron..... | 712021..... | 3.28 |
| Bedspring Manufacture (assembled)..... | 712021..... | 3.28 |
| Beekeeping..... | 701002..... | 3.37 |
| Beer Making Shop – Retail..... | 741022..... | 0.91 |
| Beer Manufacture (mass production – non-retail)..... | 711002..... | 2.03 |
| Beer Parlour..... | 761034..... | 0.91 |
| Beetle Surveys..... | 763015..... | 1.76 |
| Behaviour Management Training..... | 766010..... | 1.06 |
| Belting, Rubber, and Rubberized Textile Manufacture..... | 713016..... | 5.98 |
| Bereavement Counselling..... | 766007..... | 0.74 |
| Berry Farming..... | 701003..... | 3.37 |
| Better Business Bureau..... | 762016..... | 0.19 |
| Bevelling Glass..... | 715020..... | 3.77 |
| Beverage Manufacture – Alcoholic..... | 711002..... | 2.03 |
| Beverage Manufacture – Fruit or Vegetable Drink..... | 711018..... | 2.65 |
| Beverage Manufacture – Non-alcoholic..... | 711018..... | 2.65 |
| Beverage Room..... | 761034..... | 0.91 |
| Beverage Wholesale..... | 742006..... | 1.71 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Bicycle Manufacture..... | 712028..... | 2.25 |
| Bicycle Sales, Rental or Repair Shop..... | 741004..... | 0.91 |
| Bifold Door Manufacture – Wood..... | 714007..... | 2.46 |
| Big Brothers or Big Sisters..... | 764064..... | 0.74 |
| Billiard Parlour..... | 761005..... | 1.36 |
| Bindery..... | 764008..... | 1.30 |
| Bingo Operations..... | 761053..... | 1.36 |
| Biscuit Manufacture..... | 711007..... | 3.53 |
| Blacksmithing..... | 763014..... | 1.57 |
| Blasting..... | 721003..... | 4.22 |
| Bleach Manufacture, Powder or Liquid..... | 713032..... | 1.47 |
| Blind Manufacture..... | 715003..... | 2.04 |
| Blind or Drapery Cleaning..... | 764009..... | 1.57 |
| Blind or Drapery Track Installation..... | 764069..... | 1.57 |
| Block Manufacture – Building, Concrete..... | 712006..... | 4.89 |
| Block Parent Program..... | 766007..... | 0.74 |
| Blow Moulding Plastic Products..... | 713026..... | 2.50 |
| Blow Wool Manufacture (not elsewhere specified)..... | 713012..... | 2.51 |
| Bluing Manufacture – Laundry..... | 713032..... | 1.47 |
| Board Game Manufacture..... | 715001..... | 0.44 |
| Boarding Car Operation..... | 761018..... | 2.66 |
| Boat Detailing..... | 764045..... | 2.15 |
| Boat Painting..... | 764051..... | 3.65 |
| Boat Rental..... | 761051..... | 1.60 |
| Boat Retail – Canoes..... | 764045..... | 2.15 |
| Boat Tours..... | 761050..... | 1.60 |
| Boat Towing..... | 732029..... | 3.64 |
| Body Manufacture – Truck and Bus..... | 712040..... | 3.53 |
| Body Shop – Motor Vehicle Repair..... | 764007..... | 2.79 |
| Bodyguard Services..... | 764046..... | 2.04 |
| Boiler Installation or Removal..... | 721053..... | 7.28 |
| Boiler Manufacture..... | 712003..... | 2.33 |
| Bolt Manufacture..... | 712023..... | 3.46 |
| Bonding Services..... | 762021..... | 0.24 |
| Bookbinding..... | 764008..... | 1.30 |
| Booking Agency..... | 762026..... | 0.30 |
| Bookkeeping..... | 762001..... | 0.14 |
| Books Wholesale..... | 742015..... | 0.92 |
| Booming..... | 703009..... | 9.34 |
| Boot Manufacture..... | 715017..... | 2.04 |
| Botanical Garden – Private..... | 761032..... | 1.57 |
| Bottle Depot (includes salvage, cleaning, sorting, but not physical recycling)..... | 731004..... | 3.63 |
| Bottle Manufacture – Plastic..... | 713026..... | 2.50 |
| Bottling Water..... | 711018..... | 2.65 |
| Bowling Centre..... | 761007..... | 1.36 |
| Bowling Club – Lawn..... | 761031..... | 1.05 |
| Bowling Equipment Installation and Repairs..... | 764028..... | 3.69 |
| Box Manufacture – Cardboard or Paper..... | 714001..... | 1.78 |
| Box Manufacture – Wood..... | 714031..... | 8.32 |
| Boys and Girls Club..... | 766007..... | 0.74 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Brain Injury Rehabilitation | 766014 | 0.36 |
| Brake Shop, Motor Vehicle Repair | 764006 | 2.79 |
| Brass Product Manufacture – Small | 712028 | 2.25 |
| Breed Horses..... | 701023 | 6.43 |
| Breeding, Animal Service | 701001 | 3.37 |
| Brewery (mass production – non-retail)..... | 711002 | 2.03 |
| Brick Manufacture..... | 712005 | 1.78 |
| Brick Manufacture – Glass | 715019 | 3.77 |
| Brick Wholesale | 742010 | 1.96 |
| Bricklaying..... | 721037 | 8.48 |
| Bridge Cleaning | 722006 | 8.87 |
| Bridge Club | 761020 | 1.57 |
| Bridge Girder Manufacture – Precast Concrete | 712038 | 4.89 |
| Bridge Operation | 761029 | 1.69 |
| Bridge Painting | 722006 | 8.87 |
| Bridge, Overpass, or Viaduct Construction or Repair..... | 722001 | 8.87 |
| Broadcasting – Radio or Television | 763031 | 0.27 |
| Broadloom Manufacture | 715006 | 2.04 |
| Brokerage – Mortgage | 762027 | 0.08 |
| Brokerage – Stock, Securities | 762036 | 0.08 |
| Brokers (not elsewhere specified)..... | 762005 | 0.32 |
| Brush or Broom Manufacture | 715004 | 2.04 |
| Brushing and Weeding (chemical) | 703001 | 6.41 |
| Brushing and Weeding (manual)..... | 703002 | 6.43 |
| Bucking (manual)..... | 703013 | 9.45 |
| Bucking (mechanical) | 703011 | 9.45 |
| Builders' Supplies – Dealers, Bulk..... | 742010 | 1.96 |
| Builders' Supplies – Dealers, Packaged..... | 742012 | 0.92 |
| Building Cleaning – External | 764022 | 3.86 |
| Building Construction – House or Other Wood Frame Structure | 721027 | 5.72 |
| Building Construction – Industrial, Commercial, Institutional or Highrise | 721028 | 5.91 |
| Building Demolition | 721005 | 5.74 |
| Building Design – Architectural Drafting or Design | 763004 | 0.17 |
| Building Inspection – Consulting Engineering | 763010 | 0.26 |
| Building Inspection (not elsewhere specified)..... | 763006 | 0.46 |
| Building Insulation | 721029 | 7.02 |
| Building Manufacture – Portable or Prefabricated (not elsewhere specified)..... | 715033 | 5.98 |
| Building Moving | 722002 | 4.47 |
| Building Operation – Apartments | 761033 | 0.99 |
| Building Operation – Commercial | 761033 | 0.99 |
| Building Rental | 761033 | 0.99 |
| Building Supplies – Retail..... | 741014 | 1.94 |
| Bulk Oil Depot..... | 732045 | 2.32 |
| Bulk Terminal – Marine..... | 732025 | 3.36 |
| Bulldozer Operation | 721031 | 4.20 |
| Bullet Manufacture..... | 713009 | 1.47 |
| Bulletin Board Service (computer)..... | 767002 | 0.48 |
| Bungee Jumping..... | 761001 | 1.36 |
| Burglar Alarm Installation..... | 764058 | 1.60 |
| Burglar Alarms (monitoring only)..... | 762007 | 0.46 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Burial Casket Sales – Funeral Undertaking..... | 764027..... | 0.99 |
| Burial Plot Sales..... | 764012..... | 0.99 |
| Burial Preparation – Funeral Undertaking..... | 764027..... | 0.99 |
| Bus Body Manufacture..... | 712040..... | 3.53 |
| Bus Repair..... | 764006..... | 2.79 |
| Bus Service – Chartered or School..... | 732009..... | 1.66 |
| Bus Service – Coach Line..... | 732009..... | 1.66 |
| Business Consulting..... | 762006..... | 0.16 |
| Business Consulting – Outsourced..... | 762048..... | 0.30 |
| Business Machine (reconditioned) Sales..... | 764037..... | 1.43 |
| Business Machine (stationary) Service, Repair or Installation..... | 764037..... | 1.43 |
| Business Machine Manufacture..... | 715014..... | 0.44 |
| Butcher Shop..... | 741005..... | 1.96 |
| Butter, Cheese, or Ice Cream Manufacture..... | 711005..... | 4.51 |
| Button Manufacture..... | 715008..... | 0.47 |

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|---|-------------|------|
| Cab Service..... | 732037..... | 5.46 |
| Cabaret or Night Club..... | 761034..... | 0.91 |
| Cabin Operation..... | 761008..... | 1.69 |
| Cabinet Installation..... | 721021..... | 6.13 |
| Cable Car Operation..... | 761038..... | 2.66 |
| Cable Logging..... | 703003..... | 9.45 |
| Cable Manufacture..... | 712041..... | 3.46 |
| Cable Television Service..... | 767001..... | 1.59 |
| Cable Television Wiring..... | 764058..... | 1.60 |
| Café..... | 761035..... | 0.91 |
| Cafeteria Operation..... | 761035..... | 0.91 |
| Caisson Work..... | 722004..... | 5.52 |
| Call Centre..... | 762007..... | 0.46 |
| Camera Repairs..... | 764021..... | 0.49 |
| Camper Conversion..... | 764007..... | 2.79 |
| Camper Manufacture..... | 715033..... | 5.98 |
| Camper or Camper Van Sales and Service..... | 764047..... | 2.15 |
| Campground Operation..... | 761009..... | 0.99 |
| Campground or Campsite Maintenance..... | 761049..... | 0.99 |
| Can Manufacture..... | 712022..... | 2.25 |
| Candle Manufacture..... | 713004..... | 0.47 |
| Candy Manufacture..... | 711006..... | 1.01 |
| Candy Shop (little or no food preparation)..... | 741026..... | 1.01 |
| Canned Meat Product Manufacture..... | 711016..... | 3.58 |
| Canning – Animal Food..... | 711016..... | 3.58 |
| Canning – Fish..... | 711009..... | 2.93 |
| Canning – Meat..... | 711016..... | 3.58 |
| Canning, Bottling, or Processing Fruit or Vegetables..... | 711013..... | 3.58 |
| Canoe Manufacture – Aluminum..... | 712034..... | 3.53 |
| Canoe Manufacture – Fibreglass..... | 713011..... | 2.51 |
| Canoe Manufacture – Wood..... | 714042..... | 3.72 |
| Canoe Tours..... | 761028..... | 1.49 |
| Canopy and Other Parts or Accessories Manufacture – Fibreglass..... | 713011..... | 2.51 |
| Canopy Installation or Repair..... | 721049..... | 7.98 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|-----------------------------|--------------------------|
| Canvas Product Manufacture (not elsewhere specified)..... | 715005 | 2.04 |
| Car Dealership | 764003 | 1.08 |
| Car or Truck Rental | 741006 | 1.06 |
| Car Wash (full service or self-serve) | 764010 | 2.60 |
| Card Access System Sales, Service or Repair | 764058 | 1.60 |
| Cardboard Box Manufacture | 714001 | 1.78 |
| Cardiology – Private Medical Practice..... | 766015 | 0.28 |
| Cargo Container Manufacture | 712027 | 6.68 |
| Carnival..... | 761010 | 1.57 |
| Carpentry Shop | 714042 | 3.72 |
| Carpet and Rug Cleaning (at a cleaning facility)..... | 764020 | 1.57 |
| Carpet and Rug Cleaning (using portable equipment)..... | 764011 | 3.90 |
| Carpet and Rug Repair or Dyeing | 764011 | 3.90 |
| Carpet Laying | 721023 | 5.19 |
| Carpet Manufacture | 715006 | 2.04 |
| Cartage (trucking)..... | 732019 | 7.28 |
| Cash Register Installation, Service, or Repair | 764021 | 0.49 |
| Cash Register Manufacture..... | 715014 | 0.44 |
| Cashing Cheques | 762009 | 0.08 |
| Casino..... | 761054 | 0.68 |
| Casket Manufacture | 714043 | 3.37 |
| Cat Food Canning | 711016 | 3.58 |
| Cat Litter Manufacture | 712005 | 1.78 |
| Catalogue Sales Office – Retail..... | 741008 | 1.06 |
| Catering – Airline..... | 761052 | 3.15 |
| Catering – Industrial, Construction Sites, Logging Camps, Motion Picture Sets, or Trains..... | 761018 | 2.66 |
| Catering – Institutional | 761035 | 0.91 |
| Catering – Mobile | 761023 | 1.60 |
| Catering (not elsewhere specified)..... | 761019 | 1.60 |
| Catering – Weddings, Banquets or Parties..... | 761019 | 1.60 |
| Cattle Farming | 701022 | 6.43 |
| Causeway or Jetty Construction – Earth and Rock-filled | 723010 | 5.87 |
| Causeway or Jetty Construction or Repair – Structural Concrete..... | 722007 | 16.01 |
| Cellular Phone Service, Sales – Telephone or Telecommunication Services | 767006 | 0.48 |
| Cellular Tower Erection, Installation, Service, or Repair..... | 721006 | 5.21 |
| Cellulose Film Manufacture | 713023 | 3.40 |
| Cellulose Insulation Manufacture | 714014 | 2.04 |
| Cement Block Laying..... | 721037 | 8.48 |
| Cement Manufacture | 712004 | 1.78 |
| Cemetery Operation or Cemetery Board | 764012 | 0.99 |
| Central Vacuum System Installation or Repair..... | 721043 | 3.89 |
| Ceramic Finishing – Clay Ornaments..... | 715001 | 0.44 |
| Ceramic Finishing – Clay Tile..... | 712005 | 1.78 |
| Ceramic or Terra Cotta Tile Manufacture | 712005 | 1.78 |
| Ceramic Product Manufacture (not elsewhere specified)..... | 712005 | 1.78 |
| Cereal Products Manufacture | 711007 | 3.53 |
| Chainsaw Repair or Sharpening | 764035 | 1.37 |
| Chair Lift Operation..... | 761038 | 2.66 |
| Chamber of Commerce | 762008 | 0.19 |
| Charcoal Manufacture..... | 713002 | 1.78 |
| Charitable Institution or Organization..... | 766009 | 0.46 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Charter Air Services – Fixed Wing Instrument Flight Rule..... | 732017..... | 0.95 |
| Charter Air Services – Fixed Wing Visual Flight Rule..... | 732016..... | 3.61 |
| Charter Air Services – Helicopter Instrument Flight Rule | 732041..... | 0.95 |
| Charter Air Services – Helicopter Visual Flight Rule | 732021..... | 3.61 |
| Chartered Accountants..... | 762001..... | 0.14 |
| Chartered Boat Tours (other than sport fishing)..... | 761050..... | 1.60 |
| Chartered Bus Tours..... | 732009..... | 1.66 |
| Chartered Public School..... | 765008..... | 0.70 |
| Chauffeur Service..... | 732022..... | 3.60 |
| Cheese Manufacture..... | 711005..... | 4.51 |
| Chemical Brushing and Weeding or Chemical Tree Thinning or Spacing..... | 703001..... | 6.41 |
| Chemical Engineering – Consulting Engineering | 763010..... | 0.26 |
| Chemical Industry Equipment (heavy) Sales, Service or Repair..... | 764028..... | 3.69 |
| Chemical Manufacture – Industrial..... | 713001..... | 1.47 |
| Chemical Pesticide, Insecticide, or Herbicide Manufacture | 713005..... | 1.47 |
| Chemical Pulp and Paper Mill..... | 714002..... | 2.05 |
| Chemical Wholesale..... | 742001..... | 0.60 |
| Cheque Cashing..... | 762009..... | 0.08 |
| Chicken Catching..... | 701019..... | 3.37 |
| Chicken Farming..... | 701020..... | 3.37 |
| Chicken Hatchery..... | 701021..... | 3.37 |
| Child Caregivers – In-home..... | 764029..... | 0.74 |
| Child Development Centre..... | 766014..... | 0.36 |
| Children's Camp..... | 761026..... | 1.69 |
| Chimney Cleaning..... | 764065..... | 4.89 |
| Chinese Medicine..... | 766003..... | 0.30 |
| Chipping, Wood Chip Manufacture..... | 714028..... | 4.89 |
| Chiropody Service..... | 766003..... | 0.30 |
| Chiropractic Services, Chiropractic Care, or Chiropractic Practice | 766005..... | 0.36 |
| Chocolate Manufacture..... | 711006..... | 1.01 |
| Chocolate Shop (little or no food preparation)..... | 741026..... | 1.01 |
| Chopstick Manufacture..... | 714038..... | 3.37 |
| Christmas Tree Cutting..... | 701018..... | 2.16 |
| Christmas Tree Farming..... | 701018..... | 2.16 |
| Church..... | 766016..... | 0.46 |
| Cider Manufacture – Alcoholic..... | 711002..... | 2.03 |
| Cider Manufacture – Non-alcoholic..... | 711018..... | 2.65 |
| Cinema..... | 761046..... | 1.36 |
| Circus..... | 761010..... | 1.57 |
| Civil Engineering – Consulting Engineering..... | 763010..... | 0.26 |
| Claims Adjudication..... | 762021..... | 0.24 |
| Clay Brick or Other Clay Product Manufacture (not elsewhere specified)..... | 712005..... | 1.78 |
| Clay Digging or Processing..... | 704001..... | 2.65 |
| Clay Ornament Manufacture..... | 715001..... | 0.44 |
| Clay Pit..... | 704001..... | 2.65 |
| Cleaning – Automobiles..... | 764010..... | 2.60 |
| Cleaning – Buildings, External..... | 764022..... | 3.86 |
| Cleaning – Chimneys..... | 764065..... | 4.89 |
| Cleaning – Domestic..... | 764018..... | 4.89 |
| Cleaning – Heavy Equipment..... | 764050..... | 2.66 |
| Cleaning – Janitorial..... | 764014..... | 1.22 |
| Cleaning – Windows..... | 764057..... | 5.87 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Cleaning Compound Manufacture..... | 713032 | 1.47 |
| Clearing, Land..... | 721031 | 4.20 |
| Clerical Worker – Outsourced..... | 762048 | 0.30 |
| Clerical Worker – Supply..... | 762010 | 0.14 |
| Clinical Allergy – Private Medical Practice..... | 766015 | 0.28 |
| Clinical Immunology – Private Medical Practice..... | 766015 | 0.28 |
| Clinical Pharmacology – Private Medical Practice..... | 766015 | 0.28 |
| Clinics – Medical..... | 766015 | 0.28 |
| Clock or Watch Manufacture..... | 715007 | 0.44 |
| Clock, Watch, or Trophy Sales and Repair..... | 741015 | 0.44 |
| Closed Circuit TV Service (CCTV)..... | 767001 | 1.59 |
| Closet System Installation..... | 721021 | 6.13 |
| Cloth Manufacture..... | 715016 | 2.04 |
| Clothing – Custom Tailored..... | 715012 | 0.47 |
| Clothing, Clothing Accessory, or Other Cloth Product Manufacture (not elsewhere specified)..... | 715008 | 0.47 |
| Clothing, Linen, or Other Textile Wholesale..... | 742002 | 0.58 |
| Clubs – Private..... | 761020 | 1.57 |
| Coal Distribution..... | 732019 | 7.28 |
| Coal Exploration..... | 704016 | 2.78 |
| Coal Mining (open pit)..... | 704005 | 3.24 |
| Coal Mining (underground)..... | 704013 | 6.21 |
| Coal Yard Operation..... | 741010 | 1.70 |
| Cocktail Lounge..... | 761034 | 0.91 |
| Coffee Roasting, Packaging, or Manufacture..... | 711008 | 1.66 |
| Coffee Shop..... | 761045 | 0.70 |
| Coffin Manufacture..... | 714043 | 3.37 |
| Cold Storage..... | 731001 | 3.43 |
| Collection Services..... | 762029 | 0.46 |
| College, Trade School, or Vocational School..... | 765001 | 0.19 |
| Cologne Manufacture..... | 713007 | 0.47 |
| Coloured Plastic Pellet or Bead Manufacture..... | 713022 | 0.47 |
| Commercial Artwork..... | 762020 | 0.46 |
| Commercial Building Construction..... | 721028 | 5.91 |
| Commercial Building or Property Operation..... | 761033 | 0.99 |
| Commercial Cleaning or Janitorial Services..... | 764014 | 1.22 |
| Commercial Diving..... | 764015 | 2.79 |
| Commercial Laundry or Linen, Uniform, or Diaper Supply..... | 764016 | 3.69 |
| Commercial Marine Vessel Manufacture, Service or Repair..... | 712025 | 5.13 |
| Commercial Refrigeration or Commercial Air Conditioning Work..... | 721008 | 4.23 |
| Commercial Retail Sign Shop..... | 764063 | 1.30 |
| Commercial Salvage..... | 721005 | 5.74 |
| Commercial Sign Manufacture..... | 715009 | 2.25 |
| Commercial Stock Audit..... | 762011 | 0.70 |
| Commercial Tank or Boiler Installation or Removal..... | 721053 | 7.28 |
| Commercial Traveler Representing an Industry Located Outside the Province..... | 762005 | 0.32 |
| Commercials – Post Production..... | 763024 | 0.29 |
| Commercials – Production..... | 763025 | 1.44 |
| Communication System Installation, Service or Repair..... | 764058 | 1.60 |
| Communication System Manufacture..... | 715014 | 0.44 |
| Community Centre or Community Service Organization..... | 766007 | 0.74 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Community Festivals or Events (not elsewhere specified) | 761027 | 0.63 |
| Community Health Support Services | 766006 | 0.87 |
| Community Recreation Centre | 753004 | 1.41 |
| Community Television Service | 767001 | 1.59 |
| Composting | 701004 | 2.78 |
| Comprehensive Business Outsourcing | 762048 | 0.30 |
| Compressed Gas Manufacture | 713006 | 2.46 |
| Compressed Sawdust Fire Log Manufacture | 714019 | 2.07 |
| Computer Bulletin Board Service | 767002 | 0.48 |
| Computer Consulting – Hardware and Software | 763007 | 0.10 |
| Computer Generated Imaging – Motion Picture, Commercial or Television Post Production | 763024 | 0.29 |
| Computer Installation | 764058 | 1.60 |
| Computer Manufacture | 715014 | 0.44 |
| Computer Network Sales, Service, or Repair | 764058 | 1.60 |
| Computer Programming – Custom | 763007 | 0.10 |
| Computer Sales or Rental | 741013 | 0.91 |
| Computer Service and Repair (in shop) | 764021 | 0.49 |
| Computer Software Duplicating | 763008 | 0.46 |
| Computer Software Package Design and Production | 763009 | 0.10 |
| Computer Wholesale | 742008 | 0.59 |
| Concert – Organizing or Conducting | 761027 | 0.63 |
| Concert Hall (with production support) | 761011 | 0.63 |
| Concert Hall (without production support) | 761025 | 0.63 |
| Concrete Beam Manufacture – Prestressed | 712038 | 4.89 |
| Concrete Block Manufacture | 712006 | 4.89 |
| Concrete Cutting, Coring, or Drilling | 721009 | 6.00 |
| Concrete Forming | 721052 | 8.46 |
| Concrete Mixing and Delivery | 712033 | 3.58 |
| Concrete Placing, Finishing, Surfacing, or Repair | 721010 | 6.02 |
| Concrete Product Manufacture (not elsewhere specified) | 712006 | 4.89 |
| Concrete Pumping | 721011 | 6.00 |
| Concrete Reinforcing | 721012 | 12.45 |
| Concrete Testing – Industrial Testing | 763018 | 1.53 |
| Condominium Operation | 761033 | 0.99 |
| Cone Picking | 703016 | 3.21 |
| Confectionery Manufacture | 711006 | 1.01 |
| Confectionery Retail | 741026 | 1.01 |
| Conference or Convention Centre Operation | 761015 | 0.99 |
| Conservation Group | 762018 | 0.19 |
| Constituency Office | 762012 | 0.18 |
| Construction, Building, House or Other Wood Frame Structure | 721027 | 5.72 |
| Construction Equipment (heavy) Rental | 764031 | 2.66 |
| Construction (Industrial, Commercial, Institutional, Highrise Residential Buildings) | 721028 | 5.91 |
| Construction Labour Supply | 721013 | 7.71 |
| Construction Management | 763005 | 0.26 |
| Construction Management Consulting | 763005 | 0.26 |
| Construction Management – Wood Frame Construction or Renovation Work | 721027 | 5.72 |
| Construction Management (Industrial, Commercial, Institutional or Highrise Residential) | 721028 | 5.91 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Consulate | 762012 | 0.18 |
| Consulting – Business | 762006 | 0.16 |
| Consulting – Computer..... | 763007 | 0.10 |
| Consulting – Construction Management | 763005 | 0.26 |
| Consulting – Engineering | 763010 | 0.26 |
| Consulting – Forest Management | 763015 | 1.76 |
| Consulting – Interior Design | 763019 | 0.46 |
| Consulting (not elsewhere specified) | 763011 | 0.46 |
| Contact Lens – Manufacture..... | 715015 | 0.44 |
| Contact Lens – Prescription..... | 766013 | 0.28 |
| Container Hauling | 732019 | 7.28 |
| Container Manufacture – Cardboard or Paper | 714001 | 1.78 |
| Container Manufacture – Plastic | 713026 | 2.50 |
| Container Terminal – Marine | 732026 | 3.36 |
| Contract Mail Delivery..... | 732031 | 3.60 |
| Control Panel Manufacture, Installation, Service, or Repair..... | 712007 | 1.47 |
| Convalescent Home – Long Term Care | 766011 | 2.07 |
| Conveyor System Manufacture or Installation..... | 712016 | 2.33 |
| Cooking – Homemaker Services..... | 764030 | 2.66 |
| Cooperage or Stave Manufacture..... | 714038 | 3.37 |
| Cooperage Stock Manufacture..... | 714015 | 4.27 |
| Copper Roofing – Steep Slope..... | 721051 | 15.75 |
| Cord Manufacture..... | 715010 | 2.04 |
| Corner Store | 741013 | 0.91 |
| Correctional Services..... | 753003 | 1.25 |
| Corrective Surgery – Dentistry..... | 766008 | 0.28 |
| Corrosion Control – Electrical | 763013 | 1.53 |
| Cosmetic Dental Services..... | 766008 | 0.28 |
| Cosmetics Manufacture..... | 713007 | 0.47 |
| Cosmetics Wholesale..... | 742003 | 0.60 |
| Cottage Operation..... | 761008 | 1.69 |
| Counselling Clinic | 766007 | 0.74 |
| Counselling – Religious Organization | 766016 | 0.46 |
| Courier Service..... | 732011 | 3.60 |
| Court Reporting | 762022 | 0.15 |
| Craft Piece Manufacture | 715001 | 0.44 |
| Crane Operation..... | 721014 | 5.21 |
| Crate Manufacture..... | 714031 | 8.32 |
| Credit Union | 762019 | 0.08 |
| Creek Cleaning – Fish Enhancement | 764025 | 2.79 |
| Creek or Stream Clearing or Enhancement (other than for the purpose of fish enhancement) | 764017 | 2.79 |
| Crematorium Operation | 764012 | 0.99 |
| Creosoting | 714030 | 3.58 |
| Crew Transport – Marine | 732038 | 1.37 |
| Crime Prevention Programs..... | 766007 | 0.74 |
| Crisis Centre..... | 766007 | 0.74 |
| Crop Dusting or Spraying by Fixed Wing Aircraft..... | 732015 | 3.62 |
| Crop Dusting or Spraying by Helicopter..... | 732042 | 3.63 |
| Cross Country Ski Operation | 761032 | 1.57 |
| Crushing – Stone | 704011 | 2.64 |
| Cultivation – Oyster..... | 702004 | 3.57 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Cultural Centre | 766007 | 0.74 |
| Cultured Marble Product Manufacture | 713011 | 2.51 |
| Cured Meat Product Manufacture (not elsewhere specified) | 711021 | 5.98 |
| Curing Hides | 715030 | 2.04 |
| Curling Rink | 761040 | 1.57 |
| Cushion Manufacture | 715011 | 2.04 |
| Custom Brokerage (excluding handling of goods) | 762013 | 0.14 |
| Custom Brokerage (including handling of goods) | 762014 | 0.70 |
| Custom Computer Programming | 763007 | 0.10 |
| Custom Tailoring | 715012 | 0.47 |
| Cylinder Manufacture or Rebuilding | 712011 | 4.62 |

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|---|--------------|-------|
| Dairy Farming | 701005 | 3.37 |
| Dam Construction – Earth and Rock-filled | 723010 | 5.87 |
| Dam Construction – Structural Concrete | 722007 | 16.01 |
| Dance Club | 761034 | 0.91 |
| Dance Hall Operation | 761015 | 0.99 |
| Dance or Movement Therapy | 766014 | 0.36 |
| Dance School | 765004 | 0.56 |
| Data Processing | 762015 | 0.14 |
| Dating Service | 764064 | 0.74 |
| Daycare | 764013 | 0.74 |
| Debris Removal | 732018 | 8.72 |
| Deck Installation | 721015 | 5.19 |
| Decking Application | 721016 | 5.19 |
| Decorating Service – Interior | 721030 | 5.19 |
| De-ice Aircraft | 732003 | 5.44 |
| Delicatessen | 741021 | 1.96 |
| Delicatessen Product Manufacture | 711021 | 5.98 |
| Delimiting Felled Trees | 703011 | 9.45 |
| Delivery Service | 732019 | 7.28 |
| Demolition – Buildings | 721005 | 5.74 |
| Dental Implantology | 766008 | 0.28 |
| Dental Instruments Manufacture | 712032 | 1.47 |
| Dental Laboratory | 763012 | 0.33 |
| Dental Prosthetics | 763012 | 0.33 |
| Dental Supply House | 742011 | 0.60 |
| Dental Surgery | 766008 | 0.28 |
| Dentistry or Ancillary Dental Services | 766008 | 0.28 |
| Deodorant Manufacture | 713007 | 0.47 |
| Department Store | 741008 | 1.06 |
| Depot – Bottles, Cans, Paper, and Glass (not engaged in physical recycling of products) | 731004 | 3.63 |
| Depot – Bulk Oil | 732045 | 3.32 |
| Dermatology – Private Medical Practice | 766015 | 0.28 |
| Design – Computer Consulting or Custom Computer Programming | 763007 | 0.10 |
| Detailing Boats | 764045 | 2.15 |
| Detective Agency | 762029 | 0.46 |
| Detergent Manufacture | 713032 | 1.47 |
| Detoxification Centre | 766002 | 0.74 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|-----------------------------|--------------------------|
| Developmentally Challenged Care – Long Term | 766011 | 2.07 |
| Diagnostic and Treatment Centre | 766015 | 0.28 |
| Diagnostic Laboratory | 763023 | 0.33 |
| Diagnostic Radiology – Private Medical Practice..... | 766015 | 0.28 |
| Diagnostic Services – Acute Care | 766001 | 1.15 |
| Diamond Drilling | 704010 | 6.43 |
| Diaper Supply..... | 764016 | 3.69 |
| Die Casting | 712008 | 4.89 |
| Die Making | 712039 | 4.62 |
| Digging – Water Well | 721056 | 4.20 |
| Digital Printing | 762046 | 0.47 |
| Digital Wireless Network Operation | 767006 | 0.48 |
| Dimensional Stock Manufacture..... | 714015 | 4.27 |
| Dinner Cruises..... | 761050 | 1.60 |
| Direct Sales | 762005 | 0.32 |
| Directional Drilling | 721056 | 4.20 |
| Disc Jockey Service | 761030 | 0.63 |
| Discotheque..... | 761034 | 0.91 |
| Dispatch Services | 762007 | 0.46 |
| Display Booth Rental and Installation..... | 721047 | 5.93 |
| Display Painting | 715009 | 2.25 |
| Distillery..... | 711002 | 2.03 |
| Distribution Centre | 732012 | 4.51 |
| Distribution of Automatic Amusement, Music, or Vending Machines or Devices | 764055 | 1.43 |
| Distribution of Dairy Products..... | 732019 | 7.28 |
| Dive Fishing | 702005 | 5.89 |
| Diving Service – Commercial | 764015 | 2.79 |
| Diving Suit Manufacture | 715008 | 0.47 |
| Divorce Counselling | 766007 | 0.74 |
| Doctor's Office | 766015 | 0.28 |
| Document Copying, Commercial Retail Sign Shop | 764063 | 1.30 |
| Document Scanning | 763008 | 0.46 |
| Document Storage | 762044 | 0.70 |
| Documentary Production | 763025 | 1.44 |
| Dog Boarding..... | 763020 | 1.57 |
| Dog Breeding | 763020 | 1.57 |
| Dog Catching | 753004 | 1.41 |
| Dog Food Canning..... | 711016 | 3.58 |
| Dog Show – Organizing or Conducting | 761027 | 0.63 |
| Domestic Animal Breeding..... | 763020 | 1.57 |
| Domestic Cleaning | 764018 | 4.89 |
| Domestic Freight Forwarding (excluding handling of goods)..... | 762013 | 0.14 |
| Door Assembly and Installing – Overhead or Garage | 721040 | 6.31 |
| Door Manufacture – Glass..... | 715020 | 3.77 |
| Door Manufacture – Wood, Flush..... | 714007 | 2.46 |
| Door Manufacture – Wood, Pre-hung..... | 714017 | 2.46 |
| Door Manufacture – Wood, Stile and Rail | 714025 | 2.64 |
| Door-to-door Sales | 762005 | 0.32 |
| Doughnut Shop | 761035 | 0.91 |
| Drafting and Designing – Architectural | 763004 | 0.17 |
| Drafting, Consulting Engineering..... | 763010 | 0.26 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Drag Strip | 761003 | 1.57 |
| Drapery Cleaning | 764009 | 1.57 |
| Drapery Cleaning (at a cleaning facility only)..... | 764020 | 1.57 |
| Drapery Manufacture..... | 715013 | 0.47 |
| Drapery Track Installation | 764069 | 1.57 |
| Drapery Track Manufacture | 715003 | 2.04 |
| Drawing, Architectural Drafting or Design..... | 763004 | 0.17 |
| Dredging (canals, harbours, etc.)..... | 721017 | 4.20 |
| Drilling – Diamond | 704010 | 6.43 |
| Drilling – Oil or Gas Wells..... | 704002 | 2.78 |
| Drilling – Seismic or Shot Hole..... | 704010 | 6.43 |
| Drilling – Water Wells, Directional, Foundational..... | 721056 | 4.20 |
| Drive-in Theatre..... | 761046 | 1.36 |
| Driving Range | 761031 | 1.05 |
| Driving School..... | 765002 | 0.56 |
| Drop-in Centre | 766007 | 0.74 |
| Drug Detection – Medical Diagnostic Laboratory | 763023 | 0.33 |
| Drug Manufacture | 713008 | 0.47 |
| Drug Treatment Centre..... | 766002 | 0.74 |
| Drugs Wholesale | 742003 | 0.60 |
| Drugstore..... | 741013 | 0.91 |
| Dry Animal Feed, or Other Farm Product Wholesale | 742007 | 0.92 |
| Dry Animal Feed or Supplement Manufacture and/or Packaging | 711003 | 2.41 |
| Dry Animal Feed Wholesale | 742007 | 0.92 |
| Dry Cleaning | 764020 | 1.57 |
| Dry Cleaning Equipment (heavy) Sales, Service or Repair | 764028 | 3.69 |
| Dry Dock Construction or Repair..... | 722003 | 5.54 |
| Dry Dock Operation..... | 712044 | 5.13 |
| Dry Food Product Manufacture (not elsewhere specified)..... | 711007 | 3.53 |
| Dry Land Sort | 703004 | 9.34 |
| Drywall Manufacture | 712015 | 1.78 |
| Drywall Work..... | 721018 | 6.02 |
| Duct Insulation | 721058 | 6.15 |
| Ducts – Cleaning and Servicing | 764066 | 4.89 |
| Dump Truck Operation | 732013 | 3.63 |
| Dye Manufacture | 713001 | 1.47 |
| Dyeing – Carpets..... | 764011 | 3.90 |
| Dyke Construction or Repair – Structural Concrete..... | 722007 | 16.01 |
| Dynamic Compaction..... | 722004 | 5.52 |

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|--|--------------|------|
| Earth and Rock Filled Structure Construction..... | 723010 | 5.87 |
| Earth Moving Equipment (heavy) Sales, Service or Repair..... | 764028 | 3.69 |
| Eavestrough Installation or Repair | 721049 | 7.98 |
| Eavestrough Manufacture – Sheet Metal..... | 712034 | 3.53 |
| Editing – Motion Picture, Commercial or Television Post Production..... | 763024 | 0.29 |
| Educational Programs – Motion Picture, Commercial or Television Production..... | 763025 | 1.44 |
| Egg Farming | 701006 | 3.37 |
| Elderly Companion Service..... | 764064 | 0.74 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|-----------------------------|--------------------------|
| Electric Light and Power Plant Construction (by an electric light and power company for the purpose of its business)..... | 767003 | 0.90 |
| Electric Light and Power Plant Operation (not elsewhere specified)..... | 767003 | 0.90 |
| Electric Lighting System – Construction or Installation (not elsewhere specified)..... | 721019 | 2.18 |
| Electric Motor Armature Rewinding | 764002 | 1.37 |
| Electric or Electronic Product or Component Manufacture (not elsewhere specified)..... | 715014 | 0.44 |
| Electric Utilities..... | 767003 | 0.90 |
| Electric Welding..... | 721057 | 5.21 |
| Electrical Control Panel Manufacture, Installation, Service or Repair | 712007 | 1.47 |
| Electrical Corrosion Control..... | 763013 | 1.53 |
| Electrical or Electronic Engineering, Consulting Engineering | 763010 | 0.26 |
| Electrical Supplies – Retail | 741014 | 1.94 |
| Electrical Supplies Wholesale | 742012 | 0.92 |
| Electrical Switchgear Manufacture, Installation, Service, or Repair | 712009 | 1.47 |
| Electrical Work | 721019 | 2.18 |
| Electronic Equipment – Installation..... | 764058 | 1.60 |
| Electronic Equipment – Manufacture..... | 715014 | 0.44 |
| Electronic Equipment – Sales or Rental (other than electric hand tools) | 741013 | 0.91 |
| Electronic Equipment – Service or Repair (at customer's premises) | 764037 | 1.43 |
| Electronic Equipment – Service or Repair (in shop) | 764021 | 0.49 |
| Electronic Equipment – Wholesale..... | 742008 | 0.59 |
| Electronic or Illuminated Sign Manufacture | 715021 | 2.25 |
| Electroplating..... | 712014 | 3.01 |
| Elementary School – Private..... | 765005 | 0.56 |
| Elementary School – Public..... | 765008 | 0.70 |
| Elevated Approach – Construction..... | 722001 | 8.87 |
| Elevator or Escalator Manufacture, Installation, Service or Repair..... | 712010 | 2.51 |
| E-mail Service Provider | 767002 | 0.48 |
| Embalming – Funeral Undertaking | 764027 | 0.99 |
| Embassy, Foreign | 762012 | 0.18 |
| Employers' Association | 762016 | 0.19 |
| Employment Agency | 762017 | 0.30 |
| Employment Insurance Job Creation..... | 753001 | 0.87 |
| Emu or Ostrich Farming..... | 701007 | 3.37 |
| Enameling – Metal or Porcelain | 712031 | 3.01 |
| Endocrinology – Private Medical Practice | 766015 | 0.28 |
| Endodontics | 766008 | 0.28 |
| Engine Installation or Removal..... | 764006 | 2.79 |
| Engine Manufacture or Rebuilding..... | 712011 | 4.62 |
| Engine Overhaul..... | 764006 | 2.79 |
| Engine Service or Repair – Boats..... | 764045 | 2.15 |
| Engine Service or Repair – Small | 764035 | 1.37 |
| Engineering Consulting..... | 763010 | 0.26 |
| Engraving Jewellery..... | 741015 | 0.44 |
| Engraving – Stone Lettering..... | 712037 | 6.48 |
| Envelope Manufacture..... | 714006 | 1.78 |
| Environmental Conservation..... | 762018 | 0.19 |
| Equipment (heavy) Sales, Service, or Repair (greater than 500 lbs weight) | 764028 | 3.69 |
| Equipment – Light Service, or Repair (less than 500 lbs weight) | 764035 | 1.37 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Equipment Manufacture or Installation, Heavy (greater than 500 lbs weight) | 712016 | 2.33 |
| Equipment Moving (where it is braced/jacked and dolly wheels placed under it)..... | 722002 | 4.47 |
| Equipment Rental (light) (less than 500 lbs weight) | 741016 | 1.96 |
| Equipment Testing – Industrial Testing | 763018 | 1.53 |
| Ergonomic Assessment | 766014 | 0.36 |
| Escort Service..... | 761021 | 0.63 |
| Esthetic Dentistry | 766008 | 0.28 |
| Esthetic Services | 761014 | 0.63 |
| Event Photography or Videotaping..... | 763027 | 0.46 |
| Excavation Work..... | 721031 | 4.20 |
| Excelsior Manufacture – Wood Wool | 714038 | 3.37 |
| Executive Search..... | 762017 | 0.30 |
| Exhibition – Organizing or Conducting..... | 761027 | 0.63 |
| Exotic Poultry Farming..... | 701007 | 3.37 |
| Exploration – Coal, Mineral or Oil or Gas..... | 704016 | 2.78 |
| Exploration – Seismic..... | 704009 | 2.78 |
| Explosives, Fireworks, or Munitions Manufacture..... | 713009 | 1.47 |
| Exporting Goods (excluding handling of goods) | 762013 | 0.14 |
| Exporting Goods (including handling of goods)..... | 762014 | 0.70 |
| Exposition – Organizing or Conducting..... | 761027 | 0.63 |
| Extended Care Facility – Long Term Care..... | 766011 | 2.07 |
| Exterminating Service..... | 764054 | 1.22 |
| Extracts and Syrups (flavouring) Manufacture | 711012 | 2.46 |
| Eye Examination and Eyeglass Prescription | 766013 | 0.28 |
| Eyewear Manufacture..... | 715015 | 0.44 |
| Eyewear Sales or Repair..... | 741009 | 0.44 |

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| Fabric Manufacture | 715016 | 2.04 |
| Fair – Organizing or Conducting..... | 761027 | 0.63 |
| Falling (mechanized)..... | 703014 | 9.45 |
| Falling and Bucking (manual)..... | 703013 | 9.45 |
| Family Counselling – Religious Organization..... | 766016 | 0.46 |
| Family Crisis Support..... | 766006 | 0.87 |
| Family Planning Counselling | 766007 | 0.74 |
| Farm Equipment or Parts Sales, Service, Repair or Leasing (greater than 500 lbs weight) | 764023 | 3.69 |
| Farm Labour Supply or Farm Services..... | 701008 | 3.37 |
| Farm Supply Dealers | 742007 | 0.92 |
| Farming – Berry..... | 701003 | 3.37 |
| Farming – Cattle, Sheep, Bison | 701022 | 6.43 |
| Farming – Chicken | 701020 | 3.37 |
| Farming – Christmas Tree..... | 701018 | 2.16 |
| Farming – Dairy..... | 701005 | 3.37 |
| Farming – Egg..... | 701006 | 3.37 |
| Farming – Fin Fish..... | 702001 | 3.57 |
| Farming – Fur Bearing Animal..... | 701010 | 3.37 |
| Farming – Grain..... | 701011 | 2.78 |
| Farming – Hay or Seed | 701013 | 2.78 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Farming – Hog | 701014 | 3.37 |
| Farming – Llama | 701022 | 6.43 |
| Farming – Mink | 701010 | 3.37 |
| Farming – Ostrich or Emu | 701007 | 3.37 |
| Farming – Poultry | 701020 | 3.37 |
| Farming – Rabbit | 701010 | 3.37 |
| Farming – Sheep | 701022 | 6.43 |
| Farming – Shellfish | 702004 | 3.57 |
| Farming – Sod or Turf | 701024 | 2.78 |
| Farming – Vegetable | 701025 | 2.78 |
| Farrier Services | 763014 | 1.57 |
| Fascia Installation or Repair | 721049 | 7.98 |
| Fashion Consulting – Consulting (not elsewhere specified) | 763011 | 0.46 |
| Feed and Supplement Sales – Animal, Dry | 742007 | 0.92 |
| Feed Lots | 701009 | 6.43 |
| Feed or Supplement Manufacture and/or Packaging – Animal, Dry | 711003 | 2.41 |
| Fence Installation | 721015 | 5.19 |
| Fence Manufacture – Chain Link or Wire | 712041 | 3.46 |
| Fence Manufacture – Wood | 714033 | 8.32 |
| Fence Post Manufacture | 714037 | 3.58 |
| Ferry Operation | 732014 | 1.37 |
| Fertilizer Manufacture – Non-organic | 713010 | 1.47 |
| Festival or Event, Community Operated (not elsewhere specified) | 761027 | 0.63 |
| Fibreglass Insulation Manufacture | 713012 | 2.51 |
| Fibreglass Product Manufacture (not elsewhere specified) | 713011 | 2.51 |
| Field Surveys and Investigation – Consulting Engineering | 763010 | 0.26 |
| Figure Salon | 761012 | 1.17 |
| Filler Manufacture | 713020 | 2.44 |
| Film Distribution | 742004 | 0.92 |
| Film Production | 763025 | 1.44 |
| Filter or Gasket Manufacture | 715035 | 2.04 |
| Fin Fish Farming | 702001 | 3.57 |
| Financial or Lending Institution | 762019 | 0.08 |
| Financial Planning Service | 762036 | 0.08 |
| Finger-Jointed Lumber Manufacture | 714032 | 5.61 |
| Finishing Carpentry | 721021 | 6.13 |
| Fire and Flood Restoration | 721022 | 5.91 |
| Fire Brigade | 753004 | 1.41 |
| Fire Prevention Equipment – Sales, Service, Installation or Inspection | 764024 | 1.37 |
| Fire Sprinkler System Installation or Service | 721043 | 3.89 |
| Firelog Manufacture – Compressed Sawdust | 714019 | 2.07 |
| Firelog Manufacture – Wax | 713004 | 0.47 |
| Fireplace Installation or Service – Gas | 721043 | 3.89 |
| Fireproofing | 721029 | 7.02 |
| Firewood Cutting (as a business) | 741010 | 1.70 |
| Firewood Yard | 741010 | 1.70 |
| Fireworks – Organizing or Conducting | 761027 | 0.63 |
| Fireworks Manufacture | 713009 | 1.47 |
| First Aid Service | 766004 | 1.15 |
| Fish Canning | 711009 | 2.93 |
| Fish Enhancement | 764025 | 2.79 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Fish Farming – Fin | 702001 | 3.57 |
| Fish Farming – Shell | 702004 | 3.57 |
| Fish Fertilizer Manufacture | 711010 | 2.93 |
| Fish Hatchery | 702002 | 3.57 |
| Fish Loading or Unloading | 732023 | 3.36 |
| Fish Monitoring or Counting | 764025 | 2.79 |
| Fish Oil Manufacture | 711010 | 2.93 |
| Fish Packing and Hand Picking | 702010 | 5.89 |
| Fish Processing or Fish Reduction | 711010 | 2.93 |
| Fish Research Consulting, Consulting (not elsewhere specified) | 763011 | 0.46 |
| Fish Wholesale | 742005 | 1.67 |
| Fishboat Manufacture, Service, or Repair | 712025 | 5.13 |
| Fishing – Dive | 702005 | 5.89 |
| Fishing – Gillnet | 702006 | 5.89 |
| Fishing – Longline | 702007 | 5.89 |
| Fishing – Seine | 702008 | 5.89 |
| Fishing – Sport Charter (guiding) | 761028 | 1.49 |
| Fishing – Trap | 702007 | 5.89 |
| Fishing – Trawl | 702009 | 5.89 |
| Fishing – Troll | 702006 | 5.89 |
| Fishing Tackle Manufacture | 712012 | 1.47 |
| Fitness Centre and Fitness Testing | 761012 | 1.17 |
| Fixed Wing Aerial Work or Other Specialty Operations (not elsewhere specified) | 732015 | 3.62 |
| Fixed Wing Instrument Flight Rule Operation | 732017 | 0.95 |
| Fixed Wing Visual Flight Rule Operation | 732016 | 3.61 |
| Fixture Manufacture – Household, Acrylic | 713011 | 2.51 |
| Flagging Service – Road | 723009 | 4.39 |
| Flakeboard Manufacture – Wood | 714019 | 2.07 |
| Flares Manufacture | 713009 | 1.47 |
| Flat Deck Hauling | 732019 | 7.28 |
| Flat Deck Trailer Manufacture | 712040 | 3.53 |
| Flat Top Roofing | 721036 | 10.86 |
| Flea and Tick Treatment – Pet Grooming | 763001 | 1.57 |
| Flexible Packaging Manufacture – Plastic | 713023 | 3.40 |
| Flight School | 732007 | 3.61 |
| Floating Roof Installation or Removal | 721053 | 7.28 |
| Floor Cleaning or Waxing Service | 764014 | 1.22 |
| Floor Covering Installation (not elsewhere specified) | 721023 | 5.19 |
| Floor Laying – Hardwood | 721026 | 5.19 |
| Florist Shop – Retail | 741013 | 0.91 |
| Flour Mill | 711011 | 1.72 |
| Flume Construction – Earth and Rock-filled | 723010 | 5.87 |
| Flume Construction or Repair – Structural Concrete | 722007 | 16.01 |
| Flush Door Manufacture | 714007 | 2.46 |
| Flyer Distribution | 732031 | 3.60 |
| Foam Product Manufacture | 713013 | 2.46 |
| Food Bank | 766009 | 0.46 |
| Food Concession (little or no food preparation) | 761045 | 0.70 |
| Food Court Booth | 761035 | 0.91 |
| Food Demonstration | 762030 | 0.30 |
| Food Processing Equipment (heavy) Sales, Service, or Repair | 764028 | 3.69 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Food Product Manufacture (not elsewhere specified) | 711012 | 2.46 |
| Food Testing – Industrial Testing | 763018 | 1.53 |
| Food Wholesale | 742006 | 1.71 |
| Footwear Manufacture | 715017 | 2.04 |
| Footwear Wholesale | 742002 | 0.58 |
| Foreign Embassy..... | 762012 | 0.18 |
| Forensic Laboratory | 763023 | 0.33 |
| Forest Fire Fighting | 703005 | 6.41 |
| Forest Management Consulting..... | 763015 | 1.76 |
| Forest Management Services | 763015 | 1.76 |
| Forestry Engineering – Consulting Engineering | 763010 | 0.26 |
| Forestry Surveys..... | 763015 | 1.76 |
| Forming – Concrete..... | 721052 | 8.46 |
| Foster Care | 764029 | 0.74 |
| Foundational Drilling..... | 721056 | 4.20 |
| Foundry | 712013 | 4.89 |
| Foundry Equipment (heavy) Sales, Service, or Repair..... | 764028 | 3.69 |
| Framing..... | 721024 | 10.86 |
| Franchisor Services..... | 762045 | 0.30 |
| Fraud Investigation – Corporate..... | 762029 | 0.46 |
| Freezer Installation, Service or Repair | 764037 | 1.43 |
| Freight Forwarding (excluding handling of goods)..... | 762013 | 0.14 |
| Freight Forwarding – International (including handling of goods)..... | 762014 | 0.70 |
| Freighting (not elsewhere specified) | 732019 | 7.28 |
| French Polishing Furniture..... | 714008 | 3.37 |
| Fresco Painting..... | 721042 | 8.48 |
| Friendship Centre | 766007 | 0.74 |
| Frozen Dinner Manufacture | 711012 | 2.46 |
| Fruit or Vegetable Canning, Bottling or Processing | 711013 | 3.58 |
| Fruit or Vegetable Drink Manufacture | 711018 | 2.65 |
| Fruit or Vegetable Packing or Packaging | 764026 | 2.09 |
| Fruit or Vegetable Product Manufacture (not elsewhere specified) | 711013 | 3.58 |
| Fruit Orchard | 701017 | 3.37 |
| Fuel Cell Manufacture | 712042 | 1.47 |
| Fuel Station – Marine..... | 741012 | 1.06 |
| Fuel Storage Tank Operation | 732045 | 2.32 |
| Fugitive Apprehension..... | 764046 | 2.04 |
| Fumigating Service | 764054 | 1.22 |
| Fundraising Organization | 766009 | 0.46 |
| Funeral Services – Religious Organization | 766016 | 0.46 |
| Funeral Undertaking | 764027 | 0.99 |
| Fur Bearing Animal Farming..... | 701010 | 3.37 |
| Fur Goods Manufacture..... | 715018 | 2.04 |
| Furnace Cleaning and Servicing | 764066 | 4.89 |
| Furnace Manufacture..... | 712003 | 2.33 |
| Furniture Manufacture – Metal | 712021 | 3.28 |
| Furniture Manufacture – Wood | 714034 | 3.37 |
| Furniture Refinishing, Stripping, Painting, or Restoration..... | 714008 | 3.37 |
| Furniture Sales or Rental..... | 741013 | 0.91 |
| Furniture Steamcleaning | 764011 | 3.90 |
| Furniture Upholstering | 714026 | 3.37 |
| Fuse Manufacture | 712009 | 1.47 |

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| Galvanizing | 712014 | 3.01 |
| Gaming House Operation | 761054 | 0.68 |
| Garage Door Installation | 721040 | 6.31 |
| Garage Door Manufacture – Wood | 714007 | 2.46 |
| Garages – Auto Service and Repair | 764006 | 2.79 |
| Garages – Parking | 761029 | 1.69 |
| Garbage Collection Service | 732018 | 8.72 |
| Garbage Dump (operated by Indian Band)..... | 753002 | 1.17 |
| Garbage Dump (operated by municipality)..... | 753004 | 1.41 |
| Garbage Dump (private)..... | 721031 | 4.20 |
| Garden Supply – Retail | 741011 | 1.70 |
| Garden Supply – Wholesale | 742015 | 0.92 |
| Garden Tool Sharpening..... | 764032 | 1.37 |
| Gardening – Hiring Workers for Own Home Maintenance..... | 764059 | 0.99 |
| Gardening or Garden Maintenance | 764061 | 2.91 |
| Gas Bar..... | 741012 | 1.06 |
| Gas Conversion – Automobile | 764006 | 2.79 |
| Gas Distribution – Acetylene | 732019 | 7.28 |
| Gas Distribution – Oxygen..... | 732019 | 7.28 |
| Gas Distribution – Propane | 732019 | 7.28 |
| Gas Fireplace Installation or Service | 721043 | 3.89 |
| Gas Fireplace Manufacture | 712003 | 2.33 |
| Gas Fitting..... | 721043 | 3.89 |
| Gas or Oil Pipeline Construction..... | 721038 | 4.30 |
| Gas or Oil Pipeline Inspection | 763028 | 1.53 |
| Gas or Oil Production..... | 713018 | 1.23 |
| Gas or Oil Well (servicing by means of service rigs)..... | 704004 | 2.78 |
| Gas or Oil Well (servicing by means other than service rigs) | 704003 | 2.78 |
| Gas or Oil Well Drilling..... | 704002 | 2.78 |
| Gas Powered Equipment (light) Service or Repair..... | 764035 | 1.37 |
| Gas Utilities | 767004 | 0.60 |
| Gas, Acetylene, Oxygen, Propane Manufacture | 713006 | 2.46 |
| Gas, Natural, Distribution System Operation (exclusive of trans-provincial pipeline systems)..... | 767004 | 0.60 |
| Gasket or Filter Manufacture..... | 715035 | 2.04 |
| Gasoline Sales – Service Station | 764049 | 1.34 |
| Gastroenterology – Private Medical Practice..... | 766015 | 0.28 |
| Gate Manufacture – Metal | 712029 | 3.28 |
| Gate Manufacture – Wood | 714033 | 8.32 |
| Genealogy Services | 762035 | 0.17 |
| General Hospital | 766001 | 1.15 |
| General Labour Supply (not elsewhere specified)..... | 721013 | 7.71 |
| General Retail | 741013 | 0.91 |
| General Trucking (not elsewhere specified) | 732019 | 7.28 |
| General Wharf Operations..... | 732020 | 3.36 |
| Geoduck Cultivation..... | 702004 | 3.57 |
| Geological or Geophysical Engineering, Consulting Engineering..... | 763010 | 0.26 |
| Geological, Geophysical, or Geochemical Analysis | 763033 | 0.26 |
| Geological, Geophysical, or Geochemical Fieldwork..... | 704015 | 2.78 |
| Geriatric Medicine – Private Medical Practice | 766015 | 0.28 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Gillnet Fishing | 702006 | 5.89 |
| Glass Bottle or Jar Reconditioning or Manufacture | 715019 | 3.77 |
| Glass Brick, Bottle, or Other Container Manufacture | 715019 | 3.77 |
| Glass Installation – Auto | 764004 | 2.79 |
| Glass Ornament Manufacture | 715001 | 0.44 |
| Glass Product Manufacture (not elsewhere specified) | 715019 | 3.77 |
| Glass Recycling | 715019 | 3.77 |
| Glass Shop | 715020 | 3.77 |
| Glass Tinting, Glazing, Bevelling or Etching | 715020 | 3.77 |
| Glider Instruction | 732015 | 3.62 |
| Glue Manufacture | 713015 | 2.44 |
| Go-Kart Race Track | 761001 | 1.36 |
| Golf Club Manufacture | 712028 | 2.25 |
| Golf Club Repair | 741013 | 0.91 |
| Golf Course or Golf Range | 761031 | 1.05 |
| Golf School | 761042 | 1.49 |
| Gondola Operation | 761038 | 2.66 |
| Grain Elevator | 731002 | 3.61 |
| Grain Farming | 701011 | 2.78 |
| Grain Lining | 731002 | 3.61 |
| Graphic Art or Graphic Design Services | 762020 | 0.46 |
| Gravel Hauling | 732013 | 3.63 |
| Gravel or Sand Sales | 741011 | 1.70 |
| Gravel Pit | 704008 | 2.64 |
| Gravel Roofing Work | 721036 | 10.86 |
| Gravelling Roads, Runways, or Sidewalks | 723004 | 4.39 |
| Greenery – Picking of | 701027 | 3.37 |
| Greenhouse | 701012 | 2.16 |
| Greenhouse Kit Manufacture | 712024 | 2.51 |
| Ground Skidding or Log Loading | 703006 | 9.45 |
| Groundwater Cleanup | 764033 | 2.79 |
| Group Home – Long Term Care | 766011 | 2.07 |
| Group Home (accommodation only) | 766017 | 2.04 |
| Guest House | 761004 | 1.69 |
| Guide Dog Training | 763003 | 1.57 |
| Guided Tour, Hiking, River Expeditions, Hunting or Fishing | 761028 | 1.49 |
| Guided Tour or Sightseeing (not elsewhere specified) | 761013 | 1.57 |
| Guitar Manufacture | 714036 | 3.37 |
| Gun Manufacture | 712032 | 1.47 |
| Gutter Cleaning | 764057 | 5.87 |
| Gutter Installation or Repair | 721049 | 7.98 |
| Gutter Manufacture – Sheet Metal | 712034 | 3.53 |
| Gym | 761012 | 1.17 |
| Gynaecology – Private Medical Practice | 766015 | 0.28 |
| Gyproc Wholesale | 742010 | 1.96 |
| Gypsum or Gypsum Product Manufacture | 712015 | 1.78 |

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| Haematology – Private Medical Practice | 766015 | 0.28 |
| Hair Styling | 761014 | 0.63 |
| Halfway House (accommodation only) | 766017 | 2.04 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|-----------------------------|--------------------------|
| Hall Rental..... | 761015..... | 0.99 |
| Hand Tool Sharpening..... | 764032..... | 1.37 |
| Hand Tools – Wholesale..... | 742012..... | 0.92 |
| Hand Tools Service or Repair – Electric..... | 764035..... | 1.37 |
| Handbag Manufacture – Leather..... | 715023..... | 2.04 |
| Handbag Repair – Leather..... | 715029..... | 2.04 |
| Handydart Service..... | 732022..... | 3.60 |
| Handyman Services..... | 721027..... | 5.72 |
| Hang Gliding Instruction..... | 761042..... | 1.49 |
| Harbour Commission or Authority..... | 732040..... | 0.98 |
| Harbour Patrol..... | 732040..... | 0.98 |
| Hardboard Manufacture..... | 714019..... | 2.07 |
| Hardware Item (small) Packaging..... | 764044..... | 1.30 |
| Hardware Store..... | 741013..... | 0.91 |
| Hardware – Wholesale..... | 742012..... | 0.92 |
| Hardwood Floor Laying or Refinishing..... | 721026..... | 5.19 |
| Hardwood Flooring Manufacture..... | 714032..... | 5.61 |
| Hat Manufacture..... | 715008..... | 0.47 |
| Hatchery – Fish..... | 702002..... | 3.57 |
| Hatchery – Poultry..... | 701021..... | 3.37 |
| Hauling – Flat Deck, Container, Tanker..... | 732019..... | 7.28 |
| Hauling – Gravel..... | 732013..... | 3.63 |
| Hauling – Liquid, Livestock, Lumber..... | 732019..... | 7.28 |
| Hauling – Logs..... | 732044..... | 5.28 |
| Hauling Upstream..... | 732019..... | 7.28 |
| Hay Farming..... | 701013..... | 2.78 |
| Haying..... | 701013..... | 2.78 |
| Hazardous Waste Cleanup, Land Pollution Control..... | 764033..... | 2.79 |
| Healing Arts or Sciences Services (not elsewhere specified)..... | 766003..... | 0.30 |
| Health Care – In-home..... | 766006..... | 0.87 |
| Health Club or Spa..... | 761012..... | 1.17 |
| Health Food Store..... | 741013..... | 0.91 |
| Heating Equipment Insulation..... | 721058..... | 6.15 |
| Heating Supplies Wholesale..... | 742012..... | 0.92 |
| Heating System Installation or Service (not elsewhere specified)..... | 721043..... | 3.89 |
| Heavy Equipment Inspection..... | 763028..... | 1.53 |
| Heavy Equipment or Machinery Rental (excluding scaffolding supply and installation)..... | 764031..... | 2.66 |
| Heavy Equipment or Machinery Sales, Service, Rental, Repair or Cleaning..... | 764028..... | 3.69 |
| Heavy Equipment, Machinery or Parts, Manufacture or Installation (greater than 500 lbs weight)..... | 712016..... | 2.33 |
| Heli Ski Tours..... | 761028..... | 1.49 |
| Helicopter Aerial Work..... | 732042..... | 3.63 |
| Helicopter Instrument Flight Rule Operation..... | 732041..... | 0.95 |
| Helicopter Logging..... | 703019..... | 9.24 |
| Helicopter Repair..... | 764001..... | 0.95 |
| Helicopter Sales..... | 741001..... | 1.42 |
| Helicopter Visual Flight Rule Operation..... | 732021..... | 3.61 |
| Herb Packaging or Manufacture..... | 711008..... | 1.66 |
| Herbicide Manufacture..... | 713005..... | 1.47 |
| Hide and Pelt Treatment (not elsewhere specified)..... | 715030..... | 2.04 |
| Hide Curing, Dressing, and Trimming..... | 715030..... | 2.04 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Highrise Construction | 721028 | 5.91 |
| Highway Guard Rail Manufacture | 712027 | 6.68 |
| Highway Maintenance | 723002 | 4.39 |
| Highway, Road, or Parking Lot Line Painting | 723003 | 4.39 |
| Hi-Lead Logging | 703003 | 9.45 |
| Hiring or Providing Domestic Childcare | 764029 | 0.74 |
| Hiring Workers for Own Home Maintenance | 764059 | 0.99 |
| Historic Site | 761039 | 0.53 |
| Historical Document Assembly or Display | 761039 | 0.53 |
| Hobby Shop | 741013 | 0.91 |
| Hockey School | 761042 | 1.49 |
| Hog Farming | 701014 | 3.37 |
| Hoisting or Elevating Equipment (heavy) Sales, Service, or Repair | 764028 | 3.69 |
| Home Improvement Centre | 741014 | 1.94 |
| Home Inspection | 763006 | 0.46 |
| Home Repairs (small) | 764059 | 0.99 |
| Home Sales – Prepackaged | 741014 | 1.94 |
| Home Support Services – Medical | 766006 | 0.87 |
| Home Support Services – Non-medical | 764030 | 2.66 |
| Homemaker Services | 764030 | 2.66 |
| Homeopathy Service | 766003 | 0.30 |
| Hop Farming | 701011 | 2.78 |
| Horse and Buggy Tours | 761013 | 1.57 |
| Horse Breeding | 701023 | 6.43 |
| Horse Logging | 703006 | 9.45 |
| Horse Race Course | 761016 | 1.57 |
| Horse Raising, Boarding or Training | 701023 | 6.43 |
| Horse Riding Tours | 761028 | 1.49 |
| Horse Shoeing | 763014 | 1.57 |
| Horse Trailer Manufacture | 712040 | 3.53 |
| Horse Trailer Sales and Service | 764003 | 1.08 |
| Horticultural Nursery | 701018 | 2.16 |
| Hose Manufacture – Rubber | 713031 | 1.78 |
| Hospital – Acute Care | 766001 | 1.15 |
| Hospital – Animal | 763032 | 1.57 |
| Hospital – General | 766001 | 1.15 |
| Hospital – Specialty | 766001 | 1.15 |
| Hospital – Teaching, Acute Care | 766001 | 1.15 |
| Hospital Relief Staffing | 766006 | 0.87 |
| Hostel | 761037 | 1.69 |
| Hot Air Ballooning | 732015 | 3.62 |
| Hot Dog Cart | 761023 | 1.60 |
| Hot Tub Manufacture – Fibreglass | 713011 | 2.51 |
| Hot Tub Manufacture – Plastic Moulded | 713025 | 2.07 |
| Hot Tub Manufacture – Wood | 714042 | 3.72 |
| Hot Tub or Spa Installation or Structural Repair | 721044 | 5.72 |
| Hot Tub or Spa Maintenance | 764067 | 1.22 |
| Hotel | 761017 | 1.69 |
| House or Other Wood Frame Construction or Renovation Work | 721027 | 5.72 |
| House Raising or Structural Moving of Buildings or Heavy Equipment | 722002 | 4.47 |
| House Rentals | 761033 | 0.99 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| House Trailer Manufacture (not mobile homes) | 712001 | 1.76 |
| House Trailer Sales and Service | 741017 | 0.91 |
| Houseboat Manufacture | 715034 | 3.72 |
| Housecleaning Services – Home Support Services | 764030 | 2.66 |
| Housecleaning Services – Homeowners hiring domestic cleaners | 764059 | 0.99 |
| Household Furnishings Wholesale | 742015 | 0.92 |
| Household or Property Maintenance | 721027 | 5.72 |
| Housesitting | 764029 | 0.74 |
| Housing Registry | 761044 | 0.15 |
| Human Resources – Outsourced | 762048 | 0.30 |
| Hunting or Trapping (as a business) | 701015 | 3.37 |
| Hydraulic Equipment (heavy) Sales, Service, or Repair | 764028 | 3.69 |
| Hydrocarbon Transmission via Pipeline | 767005 | 0.65 |
| Hypnotherapy Service | 766003 | 0.30 |

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|--|--------|------|
| Ice Cream Manufacture | 711005 | 4.51 |
| Ice Cream Parlour | 761045 | 0.70 |
| Ice Cream Truck | 761023 | 1.60 |
| Ice Distribution | 732019 | 7.28 |
| Ice Harvesting | 711014 | 2.65 |
| Ice Manufacture | 711014 | 2.65 |
| Ice Manufacture – Artificial | 713021 | 1.47 |
| Ice Removal | 723007 | 4.39 |
| Ice Rink | 761040 | 1.57 |
| Ice Skate Sharpening | 764032 | 1.37 |
| Illuminated or Electronic Sign Manufacture | 715021 | 2.25 |
| Illuminated Sign Installation or Maintenance | 721050 | 5.21 |
| Illuminated Sign Leasing | 741016 | 1.96 |
| Immigration Services | 766007 | 0.74 |
| Importing Goods (excluding handling of goods) | 762013 | 0.14 |
| Importing Goods (including handling of goods) | 762014 | 0.70 |
| Improvement District | 753004 | 1.41 |
| Income Tax Service | 762001 | 0.14 |
| Indian Band and Related Operations | 753002 | 1.17 |
| Industrial Catering | 761018 | 2.66 |
| Industrial, Commercial, Institutional or Highrise Residential Construction | 721028 | 5.91 |
| Industrial Dismantling | 721005 | 5.74 |
| Industrial Engineering – Consulting Engineering | 763010 | 0.26 |
| Industrial Equipment (heavy) Rental | 764031 | 2.66 |
| Industrial Equipment (heavy) Sales, Service, or Repair | 764028 | 3.69 |
| Industrial Kiln Furnace (heavy) Sales, Service, or Repair | 764028 | 3.69 |
| Industrial Property Operation | 761033 | 0.99 |
| Industrial Rubber Belt Manufacture, Installation, Service, or Repair | 713016 | 5.98 |
| Industrial Saw Blade Manufacture, Sharpening, Service, or Repair | 712017 | 3.01 |
| Industrial Testing | 763018 | 1.53 |
| Industrial Waste Removal | 732018 | 8.72 |
| Infectious Diseases – Private Medical Practice | 766015 | 0.28 |
| In-home Child Caregivers | 764029 | 0.74 |
| Injection Moulding – Plastic Products | 713025 | 2.07 |
| Injured Worker Rehabilitation | 766014 | 0.36 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Ink Manufacture..... | 713017 | 0.47 |
| Insect Raising..... | 701002 | 3.37 |
| Insecticide Manufacture..... | 713005 | 1.47 |
| Insecticide – Wholesale..... | 742001 | 0.60 |
| Insemination – Artificial..... | 701001 | 3.37 |
| Installation of Lawn Irrigation Systems..... | 764060 | 2.91 |
| Institutional Catering..... | 761035 | 0.91 |
| In-store Marketing..... | 762030 | 0.30 |
| Insulation Manufacture – Cellulose..... | 714014 | 2.04 |
| Insulation Manufacture – Fibreglass..... | 713012 | 2.51 |
| Insulation Work or Fireproofing..... | 721029 | 7.02 |
| Insurance Services..... | 762021 | 0.24 |
| Integrated Forest Management..... | 703008 | 9.45 |
| Interior Decorating..... | 721030 | 5.19 |
| Interior Design Consulting..... | 763019 | 0.46 |
| Internal Medicine – Private Medical Practice..... | 766015 | 0.28 |
| International Freight Forwarding (including handling of goods)..... | 762014 | 0.70 |
| Internet Service Provider..... | 767002 | 0.48 |
| Internet Service via Cable TV..... | 767001 | 1.59 |
| Interpreting Services..... | 762040 | 0.19 |
| Intranet Sales, Service, or Repair..... | 764058 | 1.60 |
| Introduction Service – Social Companion Services..... | 764064 | 0.74 |
| Investigative Agencies..... | 762029 | 0.46 |
| Investment Services (not elsewhere specified)..... | 762036 | 0.08 |
| Investment – Venture Capital..... | 762042 | 0.08 |
| Iron Bed Manufacture..... | 712021 | 3.28 |
| Iron Work Installation – Ornamental..... | 721057 | 5.21 |
| Iron Work Manufacture – Ornamental..... | 712028 | 2.25 |
| Irrigation Equipment (heavy) Sales, Service, or Repair..... | 764028 | 3.69 |
| Irrigation System Installation – Lawn..... | 764060 | 2.91 |
| Irrigation System Manufacture or Installation – Farm..... | 712016 | 2.33 |
| Irrigation Works – Maintenance..... | 764028 | 3.69 |
| Irrigation Work – Operation..... | 712016 | 2.33 |

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|---|--------|-------|
| Janitorial Services..... | 764014 | 1.22 |
| Jetty or Causeway Construction – Earth and Rock-filled..... | 723010 | 5.87 |
| Jetty or Causeway Construction – Structural Concrete..... | 722007 | 16.01 |
| Jewellery, Clock, Watch, or Trophy Sales and Repair..... | 741015 | 0.44 |
| Jewellery Manufacture..... | 715022 | 0.44 |
| Jewellery Wholesale..... | 742015 | 0.92 |
| Job Skills Training..... | 766010 | 1.06 |
| Juice Bar..... | 761045 | 0.70 |
| Jukebox Distribution or Service..... | 764055 | 1.43 |

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|--|--------|------|
| Karaoke Lounge..... | 761034 | 0.91 |
| Karaoke Service..... | 761030 | 0.63 |
| Kayak Manufacture – Fibreglass..... | 713011 | 2.51 |
| Kayak Manufacture – Metal or Aluminum..... | 712034 | 3.53 |
| Kayaking Tours..... | 761028 | 1.49 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Kennel | 763020..... | 1.57 |
| Key Cutting | 741015..... | 0.44 |
| Key Cutting – Locksmithing | 764034..... | 0.49 |
| Keyboard Musical Instrument Manufacture – Wood..... | 714036..... | 3.37 |
| Kiln Drying of Lumber | 714004..... | 3.96 |
| Kiln – Lime | 712019..... | 1.78 |
| Kindergarten – Private..... | 765005..... | 0.56 |
| Kindergarten – Public | 765008..... | 0.70 |
| Knife Sharpening..... | 764032..... | 1.37 |
| Knitting Mill..... | 715016..... | 2.04 |
| Kraft Paper Roll Manufacture..... | 714002..... | 2.05 |

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|--|-------------|------|
| Labour Relations – Legal..... | 762022..... | 0.15 |
| Labour Union..... | 762041..... | 0.62 |
| Ladder Manufacture – Metal | 712021..... | 3.28 |
| Ladder Manufacture – Wood | 714038..... | 3.37 |
| Laminate Flooring Installation | 721026..... | 5.19 |
| Laminated Beam Manufacture..... | 714009..... | 2.46 |
| Laminating Plastic | 764044..... | 1.30 |
| Lamp Shade Manufacture | 715001..... | 0.44 |
| Land Clearing or Grading | 721031..... | 4.20 |
| Land Development..... | 721031..... | 4.20 |
| Land Pollution Control..... | 764033..... | 2.79 |
| Land Surveying | 763021..... | 1.06 |
| Land Title Searches..... | 762035..... | 0.17 |
| Landfill Site Operation (private) | 721031..... | 4.20 |
| Landfill Site Operation (public)..... | 753004..... | 1.41 |
| Landscaping..... | 764060..... | 2.91 |
| Landscaping Supply | 741011..... | 1.70 |
| Large Household Appliance Manufacture..... | 712018..... | 1.47 |
| Laser Hair Removal..... | 761014..... | 0.63 |
| Laser Therapy Treatment..... | 766021..... | 0.28 |
| Lath Manufacture | 714031..... | 8.32 |
| Lathing Work | 721033..... | 8.48 |
| Laundromat (full serve and self-serve)..... | 764020..... | 1.57 |
| Laundry Equipment (heavy) Sales, Service, or Repair..... | 764028..... | 3.69 |
| Laundry – Homemaker Services | 764030..... | 2.66 |
| Laundry Services..... | 764020..... | 1.57 |
| Law Enforcement..... | 753003..... | 1.25 |
| Law Office | 762022..... | 0.15 |
| Lawn Bowling Facility | 761031..... | 1.05 |
| Lawn Maintenance | 764061..... | 2.91 |
| Lawn Maintenance – Hiring Workers for Own Home Maintenance | 764059..... | 0.99 |
| Lawnmower Blade Sharpening..... | 764032..... | 1.37 |
| Lawnmower Service or Repair..... | 764035..... | 1.37 |
| Laxative Manufacture | 713008..... | 0.47 |
| Lead Article Manufacture | 712013..... | 4.89 |
| Leather Goods Repair..... | 715029..... | 2.04 |
| Leather Product Manufacture..... | 715023..... | 2.04 |
| Legal Services..... | 762022..... | 0.15 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Legion..... | 761020..... | 1.57 |
| Leisure Club..... | 761020..... | 1.57 |
| Leisure Craft Sales and Service (not elsewhere specified)..... | 764045..... | 2.15 |
| Lending Institution..... | 762019..... | 0.08 |
| Lens Grinding (not affiliated with a retail operation)..... | 715015..... | 0.44 |
| Library Board..... | 765003..... | 0.46 |
| Library or Resource Centre..... | 765003..... | 0.46 |
| Licensed Public House or Lounge..... | 761034..... | 0.91 |
| Life and Job Skills Training..... | 766010..... | 1.06 |
| Life Raft Manufacture, Rubber..... | 713030..... | 1.78 |
| Light and Power Plant..... | 767003..... | 0.90 |
| Light Equipment, Machinery, or Parts Wholesale (less than 500 lbs weight)..... | 742008..... | 0.59 |
| Light Industrial Equipment, Machinery, or Power Tool Manufacture (less than 500 lbs weight)..... | 712018..... | 1.47 |
| Light Industrial Equipment, Machinery, or Power Tool Rental (less than 500 lbs weight)..... | 741016..... | 1.96 |
| Light Industrial Equipment, Machinery, or Power Tool Service or Repair (less than 500 lbs weight)..... | 764035..... | 1.37 |
| Lighting Fixture Manufacture..... | 715024..... | 2.04 |
| Lighting Fixture or System Installation, Service, or Repair..... | 721019..... | 2.18 |
| Lighting Fixture Service or Repair – Portable..... | 764021..... | 0.49 |
| Lime Kiln or Lime Manufacture..... | 712019..... | 1.78 |
| Lime Quarry..... | 704008..... | 2.64 |
| Limousine Service..... | 732022..... | 3.60 |
| Line Cutting, Slashing..... | 721031..... | 4.20 |
| Line Painting – Highway or Parking Lots..... | 723003..... | 4.39 |
| Linen Supply and Uniform Service..... | 764016..... | 3.69 |
| Linen Wholesale..... | 742002..... | 0.58 |
| Linoleum Floor Laying..... | 721023..... | 5.19 |
| Liquefied Gas Manufacture..... | 713006..... | 2.46 |
| Liquid Dairy Product Manufacture..... | 711015..... | 4.51 |
| Liquid Hauling..... | 732019..... | 7.28 |
| Liquid Moulding Plastic Products..... | 713027..... | 2.50 |
| Liquor Store..... | 741013..... | 0.91 |
| Lithographing..... | 714020..... | 1.47 |
| Lithographing Industry Equipment (heavy) Sales, Service, or Repair..... | 764028..... | 3.69 |
| Live Performance Production House..... | 761011..... | 0.63 |
| Live Performance Road House..... | 761025..... | 0.63 |
| Live Theatre (with production support)..... | 761011..... | 0.63 |
| Live Theatre (without production support)..... | 761025..... | 0.63 |
| Livestock Hauling..... | 732019..... | 7.28 |
| Loading or Unloading Goods (not elsewhere specified)..... | 732023..... | 3.36 |
| Local Area Network Sales, Service, or Repair..... | 764058..... | 1.60 |
| Local Government and Related Operations..... | 753004..... | 1.41 |
| Lock Installation, Repairs, Re-keying..... | 764034..... | 0.49 |
| Locker Rental..... | 761047..... | 0.99 |
| Locksmithing..... | 764034..... | 0.49 |
| Lodge Operation..... | 761008..... | 1.69 |
| Lodge Operation (Resort Timeshare Operations)..... | 761055..... | 0.90 |
| Lodging House..... | 761004..... | 1.69 |
| Lodging House..... | 761037..... | 1.69 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Log Booming | 703009 | 9.34 |
| Log Grading | 763022 | 1.76 |
| Log Hauling | 732044 | 5.28 |
| Log Home Construction..... | 721035 | 5.74 |
| Log Home Kit Manufacture..... | 714018 | 5.95 |
| Log Loading or Ground Skidding..... | 703006 | 9.45 |
| Log Peeling | 714037 | 3.58 |
| Log Processing | 703011 | 9.45 |
| Log Salvage – Marine..... | 703018 | 11.22 |
| Log Scaling..... | 763022 | 1.76 |
| Log Sorting..... | 703004 | 9.34 |
| Log Towing – Marine..... | 732024 | 6.16 |
| Log Wholesale, Trading | 742009 | 1.96 |
| Logged Area Inspection, Forest Management Services..... | 763015 | 1.76 |
| Logging Equipment (heavy) Sales, Service or Repair..... | 764028 | 3.69 |
| Logging Road Construction or Maintenance | 703012 | 9.34 |
| Long Distance Telephone Service | 767006 | 0.48 |
| Long Term Care..... | 766011 | 2.07 |
| Longline Fishing | 702007 | 5.89 |
| Long-lining (not elsewhere specified) | 732042 | 3.63 |
| Longshoreman Services | 732036 | 3.36 |
| Long-term Care Relief Staffing..... | 766006 | 0.87 |
| Lounge | 761034 | 0.91 |
| Low Slope Roofing | 721036 | 10.86 |
| Luggage Manufacture | 715025 | 2.04 |
| Luggage Repair – Leather..... | 715029 | 2.04 |
| Lumber – Kiln Drying of..... | 714004 | 3.96 |
| Lumber – Wholesale or Lumber Yard | 742010 | 1.96 |
| Lumber Hauling..... | 732019 | 7.28 |
| Lumber Remanufacture (where not part of a sawmill operation and where not elsewhere specified) | 714032 | 5.61 |

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|--|--------------|------|
| Macaroni Manufacture | 711007 | 3.53 |
| Machine Shop | 712020 | 4.62 |
| Machinery – Heavy, Rental (greater than 500 lbs weight)..... | 764031 | 2.66 |
| Machinery – Heavy, Sales (greater than 500lbs weight)..... | 764028..... | 3.69 |
| Machinery Manufacture or Installation – Heavy (greater than 500 lbs weight) | 712016 | 2.33 |
| Machinery Moving (where it is braced/jacked and dolly wheels placed under it)..... | 722002 | 4.47 |
| Machinery or Parts Wholesale (less than 500 lbs weight)..... | 742008 | 0.59 |
| Magazine Distribution | 732031 | 3.60 |
| Magnetic Healing Service..... | 766003 | 0.30 |
| Mail Delivery..... | 732031 | 3.60 |
| Mailbox Rentals..... | 764036..... | 1.30 |
| Mailing Service | 764036 | 1.30 |
| Major Household Appliance Installation, Service or Repair | 764037 | 1.43 |
| Major Household Appliance Manufacture..... | 712018 | 1.47 |
| Manicures..... | 761014 | 0.63 |
| Manual Tree Falling and Bucking..... | 703013 | 9.45 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Manufacturers' Agent..... | 762005..... | 0.32 |
| Map Production (no printing)..... | 762043..... | 0.46 |
| Map Reproduction..... | 762047..... | 0.47 |
| Marble Cutting, Dressing, Shaping, or Marble Product Manufacture..... | 712037..... | 6.48 |
| Marina Operation..... | 761051..... | 1.60 |
| Marine Bulk Terminal..... | 732025..... | 3.36 |
| Marine Cargo Inspection..... | 762023..... | 0.68 |
| Marine Container Terminal..... | 732026..... | 3.36 |
| Marine Engineering – Consulting Engineering..... | 763010..... | 0.26 |
| Marine Garbage Collection..... | 732008..... | 6.26 |
| Marine Inspection..... | 764015..... | 2.79 |
| Marine Log Salvage..... | 703018..... | 11.22 |
| Marine Log Towing..... | 732024..... | 6.16 |
| Marine Piloting..... | 732027..... | 0.96 |
| Marine Pleasure Craft Manufacture..... | 715034..... | 3.72 |
| Marine Pleasure Craft Structural Repair..... | 764051..... | 3.65 |
| Marine Pollution Control..... | 764039..... | 2.79 |
| Marine Railway – Operation..... | 712044..... | 5.13 |
| Marine Salvage..... | 732008..... | 6.26 |
| Marine Salvage – Commercial Diving..... | 764015..... | 2.79 |
| Marine Service Station..... | 741012..... | 1.06 |
| Marine Ship Agency and Related Services..... | 762024..... | 0.32 |
| Marine Sightseeing Tours..... | 761050..... | 1.60 |
| Marine Vessel Structural Inspection..... | 763034..... | 1.48 |
| Marine Vessel Surveying..... | 763034..... | 1.48 |
| Market Research..... | 762025..... | 0.46 |
| Marketing..... | 762004..... | 0.30 |
| Marketing Board..... | 762016..... | 0.19 |
| Marriage Counselling..... | 766007..... | 0.74 |
| Martial Arts Instruction..... | 761042..... | 1.49 |
| Masonry..... | 721037..... | 8.48 |
| Massage Parlour..... | 761021..... | 0.63 |
| Massage Therapy (licensed)..... | 766012..... | 0.36 |
| Mat Manufacture – Rubber..... | 713030..... | 1.78 |
| Matches Manufacture..... | 714038..... | 3.37 |
| Material Handling Equipment (heavy) Rental..... | 764031..... | 2.66 |
| Maternity Care – In-home..... | 766006..... | 0.87 |
| Mattress Manufacture – Rubber..... | 713030..... | 1.78 |
| Mattress or Spring Manufacture..... | 715026..... | 5.76 |
| Meals-on-Wheels Program..... | 766007..... | 0.74 |
| Meat Canning..... | 711016..... | 3.58 |
| Meat Cutting, Packing, or Processing..... | 711017..... | 3.58 |
| Meat Pie Manufacture..... | 711012..... | 2.46 |
| Meat Salting, Smoking, or Dry Pickling..... | 711021..... | 5.98 |
| Meat Wholesale (no cutting or processing)..... | 742006..... | 1.71 |
| Mechanical Amusement Ride Operation..... | 761010..... | 1.57 |
| Mechanical Bus Service..... | 764006..... | 2.79 |
| Mechanical Engineering – Consulting Engineering..... | 763010..... | 0.26 |
| Mechanical Insulation..... | 721058..... | 6.15 |
| Mechanical Pulp and Paper Mill..... | 714010..... | 2.08 |
| Mechanized Tree Falling..... | 703014..... | 9.45 |
| Media Monitoring..... | 762004..... | 0.30 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Mediation – Consumer, Business | 762016 | 0.19 |
| Mediation – Disputes, Labour Relations | 762022 | 0.15 |
| Medical Care – Emergency | 766001 | 1.15 |
| Medical Clinic | 766015 | 0.28 |
| Medical Equipment (reconditioned) Sales | 764037 | 1.43 |
| Medical Equipment Installation, Service or Repair | 764037 | 1.43 |
| Medical Equipment Manufacture | 715014 | 0.44 |
| Medical Examination – Private Medical Practice | 766015 | 0.28 |
| Medical Genetics – Private Medical Practice | 766015 | 0.28 |
| Medical Instrument Manufacture | 712032 | 1.47 |
| Medical Laboratory | 763023 | 0.33 |
| Medical or Dental Supplies Wholesale | 742011 | 0.60 |
| Medical Research Laboratory | 763030 | 0.33 |
| Medicine Manufacture | 713008 | 0.47 |
| Messenger Service | 732011 | 3.60 |
| Metal Article Manufacture – Sheet | 712034 | 3.53 |
| Metal Bed, Furniture, Shelving, or Ladder Manufacture | 712021 | 3.28 |
| Metal Building – Pre-engineered Construction | 721020 | 7.28 |
| Metal Can or Tinware Product Manufacture | 712022 | 2.25 |
| Metal Door Manufacture | 712024 | 2.51 |
| Metal Enamelling | 712031 | 3.01 |
| Metal Fabrication Shop – Sheet Metal | 712034 | 3.53 |
| Metal Fabrication Shop – Structural Metal | 712027 | 6.68 |
| Metal Fastener Manufacture | 712023 | 3.46 |
| Metal Pipe or Fitting Manufacture | 712026 | 3.46 |
| Metal Product Assembly – Small | 712028 | 2.25 |
| Metal Product Manufacture – Small | 712028 | 2.25 |
| Metal Product Manufacture (not elsewhere specified) | 712028 | 2.25 |
| Metal Products Wholesale (not elsewhere specified) | 742012 | 0.92 |
| Metal Railing or Gate Manufacture | 712029 | 3.28 |
| Metal Recycling | 712030 | 5.61 |
| Metal Stamping | 712028 | 2.25 |
| Metal Wholesale (primary form) | 742014 | 2.51 |
| Metal Working Equipment (heavy) Sales, Service, or Repair | 764028 | 3.69 |
| Metalware Manufacture – Small (not elsewhere specified) | 712028 | 2.25 |
| Metallwork Installation – Ornamental | 721057 | 5.21 |
| Microfilming | 763026 | 0.46 |
| Microwave Oven Service or Repair (in shop) | 764021 | 0.49 |
| Microwave Radio Relay System Operation | 767006 | 0.48 |
| Microwave Tower Erection, Installation, Service or Repair | 721006 | 5.21 |
| Midwifery | 766006 | 0.87 |
| Milk Manufacture | 711015 | 4.51 |
| Mill Equipment (heavy) Sales, Service or Repair | 764028 | 3.69 |
| Milling – Flour or Rice | 711011 | 1.72 |
| Mineral Exploration | 704016 | 2.78 |
| Mini Golf | 761001 | 1.36 |
| Mini Motor Home Manufacture | 715033 | 5.98 |
| Mini Motor Home Sales and Service | 764047 | 2.15 |
| Mini Storage | 761047 | 0.99 |
| Mining – Clay | 704001 | 2.65 |
| Mining – Coal (open pit) | 704005 | 3.24 |
| Mining – Coal (underground) | 704013 | 6.21 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Mining – Mineral (open pit)..... | 704006 | 3.02 |
| Mining – Mineral (underground)..... | 704013 | 6.21 |
| Mining – Placer..... | 704007 | 3.05 |
| Mining Engineering – Consulting Engineering..... | 763010 | 0.26 |
| Mining Equipment (heavy) Rental..... | 764031 | 2.66 |
| Mink Farming..... | 701010 | 3.37 |
| Mirror Manufacture..... | 715020 | 3.77 |
| Missing Person Investigation..... | 762029 | 0.46 |
| Missionary Activities..... | 766016 | 0.46 |
| Miticides Manufacture..... | 713005 | 1.47 |
| MLA Office..... | 762012 | 0.18 |
| Mobile Catering..... | 761023 | 1.60 |
| Mobile Home Manufacture..... | 715033 | 5.98 |
| Mobile Home Park Operation..... | 761033 | 0.99 |
| Mobile Home Repair..... | 721027 | 5.72 |
| Mobile Home Sales or Installation..... | 741017 | 0.91 |
| Mobile Home Towing..... | 732029 | 3.64 |
| Mobile Welding..... | 721057 | 5.21 |
| Modeling – Booking or Talent Agency..... | 762026 | 0.30 |
| Modeling School..... | 765004 | 0.56 |
| Modular Building Manufacture (not elsewhere specified)..... | 715033 | 5.98 |
| Monument Lettering or Setting..... | 712037 | 6.48 |
| Mop Manufacture..... | 715004 | 2.04 |
| Mortgage Brokerage..... | 762027 | 0.08 |
| Mosque..... | 766016 | 0.46 |
| Motel..... | 761024 | 1.69 |
| Motion Picture Production..... | 763025 | 1.44 |
| Motion Picture Theatre..... | 761046 | 1.36 |
| Motion Pictures – Post Production..... | 763024 | 0.29 |
| Motor (heavy) Sales, Service, or Repair..... | 764028 | 3.69 |
| Motor Home Manufacture..... | 715033 | 5.98 |
| Motor Home Sales and Service..... | 764047 | 2.15 |
| Motorcycle Rental..... | 741006 | 1.06 |
| Motorcycle Sales and Service..... | 764045 | 2.15 |
| Moulded Rubber Goods..... | 713031 | 1.78 |
| Moulding Manufacture – Wood..... | 714035 | 3.84 |
| Mouldings Wholesale..... | 742012 | 0.92 |
| Mountain Guiding..... | 761028 | 1.49 |
| Movie Editing..... | 763024 | 0.29 |
| Movie Production..... | 763025 | 1.44 |
| Movie Theatre..... | 761046 | 1.36 |
| Moving and Storage..... | 732030 | 7.28 |
| Moving Sidewalk Manufacture, Installation, Service, or Repair..... | 712010 | 2.51 |
| MRI Clinic – Private Medical Practice..... | 766015 | 0.28 |
| Mucilage Manufacture..... | 713015 | 2.44 |
| Muffler Shop – Auto..... | 764006 | 2.79 |
| Municipal Corporation..... | 753004 | 1.41 |
| Municipal Parks Board..... | 753004 | 1.41 |
| Municipal School Board..... | 765008 | 0.70 |
| Municipal Town Planning Board..... | 753004 | 1.41 |
| Municipal Water Board..... | 753004 | 1.41 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Munitions Manufacture..... | 713009..... | 1.47 |
| Museum | 761039..... | 0.53 |
| Music Hall (with production support) | 761011..... | 0.63 |
| Music Hall (without production support)..... | 761025..... | 0.63 |
| Music School..... | 765004..... | 0.56 |
| Music Shop..... | 741018..... | 0.44 |
| Music Therapy..... | 766014..... | 0.36 |
| Musician (not elsewhere specified)..... | 761030..... | 0.63 |

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|---|-------------|------|
| Nail Manufacture | 712023..... | 3.46 |
| Nanny Services..... | 764029..... | 0.74 |
| Native Centre | 766007..... | 0.74 |
| Natural Gas Conversion – Auto..... | 764006..... | 2.79 |
| Natural Gas Distribution System, Operation (exclusive of trans-provincial pipeline systems)..... | 767004..... | 0.60 |
| Natural Gas or Oil Pipeline Construction | 721038..... | 4.30 |
| Natural Gas or Oil Pipeline Inspection | 763028..... | 1.53 |
| Natural Gas or Oil Pipeline Operation | 767005..... | 0.65 |
| Nature Tours | 761013..... | 1.57 |
| Naturopathy Service..... | 766003..... | 0.30 |
| Navigation Services – Air..... | 763035..... | 0.27 |
| Navigation Services – Marine | 732027..... | 0.96 |
| Neighbourhood Watch Program | 766007..... | 0.74 |
| Neon Sign Installation or Maintenance..... | 721050..... | 5.21 |
| Neon Sign Manufacture | 715021..... | 2.25 |
| Neonatal-perinatal Medicine – Private Medical Practice..... | 766015..... | 0.28 |
| Nephrology – Private Medical Practice | 766015..... | 0.28 |
| Nets Manufacture | 715010..... | 2.04 |
| Neurology – Private Medical Practice..... | 766015..... | 0.28 |
| Neuropathology – Private Medical Practice | 766015..... | 0.28 |
| Neuroradiology – Private Medical Practice..... | 766015..... | 0.28 |
| Newspaper Delivery..... | 732031..... | 3.60 |
| Newspaper Publishing and Printing | 762047..... | 0.47 |
| Newsprint Roll Manufacture | 714010..... | 2.08 |
| Nightclub..... | 761034..... | 0.91 |
| Non-academic School (not elsewhere specified)..... | 765004..... | 0.56 |
| Non-alcoholic Beverage Manufacture..... | 711018..... | 2.65 |
| Noodle Manufacture | 711007..... | 3.53 |
| Notary Public..... | 762022..... | 0.15 |
| Nuclear Medicine – Private Medical Practice..... | 766015..... | 0.28 |
| Nursery – Horticultural or Ornamental | 701018..... | 2.16 |
| Nursery – Turf or Sod..... | 701024..... | 2.78 |
| Nursery School..... | 764013..... | 0.74 |
| Nursing Care – Acute Care..... | 766001..... | 1.15 |
| Nursing Care – In-home | 766006..... | 0.87 |
| Nursing Home (accommodation only)..... | 766018..... | 2.04 |
| Nursing Home (with personal care provided)..... | 766011..... | 2.07 |
| Nut and Bolt Manufacture | 712023..... | 3.46 |
| Nylon Product Manufacture (not elsewhere specified)..... | 715005..... | 2.04 |

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|---|-------------|------|
| Obedience School – Pets | 763003..... | 1.57 |
| Obstetrics – Private Medical Practice | 766015..... | 0.28 |
| Occupational Medicine – Private Medical Practice | 766015..... | 0.28 |
| Occupational Therapy..... | 766014..... | 0.36 |
| Occupational Therapy – In-home | 766006..... | 0.87 |
| Office Plant Services or Rental | 764041..... | 1.43 |
| Office Service (packaged office) | 762028..... | 0.14 |
| Offroad Equipment (heavy) Sales, Service or Repair..... | 764028..... | 3.69 |
| Offtrack Racing Centre | 761054..... | 0.68 |
| Oil Depot..... | 732045..... | 2.32 |
| Oil Distribution (trucking) | 732019..... | 7.28 |
| Oil or Gas Exploration..... | 704016..... | 2.78 |
| Oil or Gas Pipeline Construction or Repair | 721038..... | 4.30 |
| Oil or Gas Production..... | 713018..... | 1.23 |
| Oil or Gas Transmission (oil or gas pipeline)..... | 767005..... | 0.65 |
| Oil or Gas Well (servicing by means of service rigs)..... | 704004..... | 2.78 |
| Oil or Gas Well (servicing by means other than service rigs) | 704003..... | 2.78 |
| Oil or Gas Well Drilling..... | 704002..... | 2.78 |
| Oil or Natural Gas Pipeline Operation | 767005..... | 0.65 |
| Oil or Natural Gas Pipelines, Inspection..... | 763028..... | 1.53 |
| Oil Recycling..... | 713036..... | 1.23 |
| Oil Refining..... | 713036..... | 1.23 |
| Oil Spill Cleanup – Land Pollution Control | 764033..... | 2.79 |
| Oil Spill Cleanup – Marine Pollution Control..... | 764039..... | 2.79 |
| Oil Well Drilling Equipment (heavy) Rental | 764031..... | 2.66 |
| Oilfield Equipment (heavy) Sales, Service or Repair | 764028..... | 3.69 |
| Oilfield Hauling..... | 732019..... | 7.28 |
| Oncology – Private Medical Practice | 766015..... | 0.28 |
| On-road Utility Vehicle Sales, Service or Rental..... | 764047..... | 2.15 |
| Open Pit Coal Mining | 704005..... | 3.24 |
| Open Pit Metal or Mineral Mining | 704006..... | 3.02 |
| Ophthalmology – Private Medical Practice..... | 766015..... | 0.28 |
| Optical Goods Manufacture (mass-produced, non-retail)..... | 715015..... | 0.44 |
| Optical Goods Sales – Optometry..... | 766013..... | 0.28 |
| Optometry | 766013..... | 0.28 |
| Orchard | 701017..... | 3.37 |
| Orchestra | 761030..... | 0.63 |
| Ore Reduction (open pit) | 704006..... | 3.02 |
| Ore Reduction (underground) | 704013..... | 6.21 |
| Organizing a Leisure, Social, or Sport Club..... | 761020..... | 1.57 |
| Organizing or Conducting Special Events (not elsewhere specified) | 761027..... | 0.63 |
| Organizing or Operating a Private Camp..... | 761026..... | 1.69 |
| Oriented Strand Board Manufacture..... | 714012..... | 2.46 |
| Ornament Manufacture..... | 715001..... | 0.44 |
| Ornamental Iron Work Manufacture..... | 712028..... | 2.25 |
| Ornamental Iron Work or Metal Installation..... | 721057..... | 5.21 |
| Ornamental Nursery..... | 701018..... | 2.16 |
| Ornamental Plant Rental | 764041..... | 1.43 |
| Orthodontics..... | 766008..... | 0.28 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Orthopaedics – Private Medical Practice | 766015 | 0.28 |
| Orthopy Service..... | 766003 | 0.30 |
| Orthotics Manufacture, Sales, Service or Repair | 715028 | 0.44 |
| Ostrich or Emu Farming..... | 701007 | 3.37 |
| Otolaryngology – Private Medical Practice..... | 766015 | 0.28 |
| Outboard Motor Repair or Service | 764045 | 2.15 |
| Outdoor Sport or Adventure Tours | 761028 | 1.49 |
| Outfitting..... | 761028 | 1.49 |
| Out-of-province Operation – Administration | 762003 | 0.15 |
| Outreach Program..... | 766007 | 0.74 |
| Overhead Door Installation..... | 721040 | 6.31 |
| Overnight Rental Accommodation (not elsewhere specified) | 761008 | 1.69 |
| Overpass Construction..... | 722001 | 8.87 |
| Oxygen Distribution – Compressed or Liquefied | 732019 | 7.28 |
| Oxygen Manufacture – Compressed or Liquefied | 713006 | 2.46 |
| Oyster Cultivation | 702004 | 3.57 |
| Oyster Mushroom Farming | 701012 | 2.16 |

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|---|--------------|------|
| Packaged Building Supplies Wholesale | 742012 | 0.92 |
| Packaged Office Service | 762028 | 0.14 |
| Packaged Petroleum Products Wholesale | 742013 | 0.60 |
| Packaging of Articles – Plastic..... | 764044 | 1.30 |
| Packaging Topsoil, Peat, or Other Similar Gardening Materials | 712043 | 1.78 |
| Packing Fruit or Vegetables..... | 764026 | 2.09 |
| Packing Meat..... | 711017 | 3.58 |
| Paediatric Care – In-home | 766006 | 0.87 |
| Paediatrics – Private Medical Practice..... | 766015 | 0.28 |
| Pager Service Sales – Telephone or Telecommunication Services..... | 767006 | 0.48 |
| Paging Service – Telephone or Telecommunication Services | 767006 | 0.48 |
| Pail Manufacture – Wood | 714038 | 3.37 |
| Pain Management Training..... | 766014 | 0.36 |
| Paint Manufacture | 713020 | 2.44 |
| Paintball Facility..... | 761001 | 1.36 |
| Painting – Highway, Road or Parking Lot Lines..... | 723003 | 4.39 |
| Painting – Interior or Exterior Building | 721041 | 5.21 |
| Painting – Steel Frame or Bridge | 722006 | 8.87 |
| Painting and Autobody Work | 764007 | 2.79 |
| Painting Contractor | 721041 | 5.21 |
| Pallet Manufacture | 714031 | 8.32 |
| Panels – Electrical, Control, Manufacture, Installation, Service or Repair | 712007 | 1.47 |
| Paper Bag Manufacture | 714013 | 1.78 |
| Paper Box Manufacture..... | 714001 | 1.78 |
| Paper Container Manufacture | 714001 | 1.78 |
| Paper Hanging..... | 721041 | 5.21 |
| Paper Mill (chemical) | 714002 | 2.05 |
| Paper Mill (mechanical) | 714010 | 2.08 |
| Paper Product Manufacture (not elsewhere specified)..... | 714013 | 1.78 |
| Paper Recycling | 714014 | 2.04 |
| Paper Recycling Depot (includes salvage and bailing, but not physical recycling of products) | 731004 | 3.63 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Paper Shredding Service..... | 764042..... | 1.43 |
| Paper, Tar or Asphalt Manufacture | 713002..... | 1.78 |
| Parachute Diving Instruction | 732015..... | 3.62 |
| Paralegal Services | 762022..... | 0.15 |
| Parasailing | 761028..... | 1.49 |
| Parasite Detection – Medical Diagnostic Laboratory..... | 763023..... | 0.33 |
| Parcel Delivery Service..... | 732011..... | 3.60 |
| Park Interpretation..... | 761013..... | 1.57 |
| Park Maintenance | 761049..... | 0.99 |
| Park Operation Other than Municipal (not elsewhere specified) | 761032..... | 1.57 |
| Parking Lot Cleaning – Pressure Washing..... | 764022..... | 3.86 |
| Parking Lot Curb Manufacture | 712006..... | 4.89 |
| Parking Lot or Parkade Operation | 761029..... | 1.69 |
| Parking Meter Distribution and Servicing..... | 764055..... | 1.43 |
| Parks Board – Municipal | 753004..... | 1.41 |
| Parquet Floor Laying or Refinishing..... | 721026..... | 5.19 |
| Particle Board Manufacture | 714019..... | 2.07 |
| Partition Manufacture – Glass..... | 715020..... | 3.77 |
| Party Boat Tours..... | 761050..... | 1.60 |
| Party Supply..... | 741019..... | 0.91 |
| Pasta Product Manufacture..... | 711007..... | 3.53 |
| Pathology Laboratory..... | 763023..... | 0.33 |
| Pathology – Private Medical Practice | 766015..... | 0.28 |
| Patrol Services..... | 764046..... | 2.04 |
| Patrolling Services – Public Venues..... | 764046..... | 2.04 |
| Pattern Making – Wood..... | 714042..... | 3.72 |
| Paving Services | 723004..... | 4.39 |
| Payroll Processing – Outsourced | 762048..... | 0.30 |
| Payroll Service | 762001..... | 0.14 |
| Peach Orchard..... | 701017..... | 3.37 |
| Peanut Butter Manufacture..... | 711012..... | 2.46 |
| Peat Digging or Processing..... | 704001..... | 2.65 |
| Pellet or Bead Manufacture – Coloured Plastic..... | 713022..... | 0.47 |
| Pelt and Hide Treatment (not elsewhere specified) | 715030..... | 2.04 |
| Performing Arts..... | 761030..... | 0.63 |
| Perfume Manufacture | 713007..... | 0.47 |
| Periodical Publishing and Printing..... | 762047..... | 0.47 |
| Periodontics | 766008..... | 0.28 |
| Personal Care – In-home | 766006..... | 0.87 |
| Pest Control Service..... | 764054..... | 1.22 |
| Pesticide Manufacture | 713005..... | 1.47 |
| Pet Adoption..... | 763002..... | 1.57 |
| Pet Breeding | 763020..... | 1.57 |
| Pet Care – In-home | 764029..... | 0.74 |
| Pet Grooming | 763001..... | 1.57 |
| Pet Hospital | 763032..... | 1.57 |
| Pet Sitting..... | 764029..... | 0.74 |
| Petrochemical Manufacture | 713021..... | 1.47 |
| Petroleum Engineering – Consulting Engineering..... | 763010..... | 0.26 |
| Petting Zoo..... | 761032..... | 1.57 |
| Pewter Products Manufacture – Small | 712028..... | 2.25 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Pharmaceutical Development | 763030..... | 0.33 |
| Pharmaceutical Manufacture | 713008..... | 0.47 |
| Pharmaceutical Wholesale | 742003..... | 0.60 |
| Pharmacy..... | 741013..... | 0.91 |
| Phenol Manufacture..... | 713021..... | 1.47 |
| Phenolic Resin Manufacture | 713033..... | 2.44 |
| Photo Film Processing..... | 763026..... | 0.46 |
| Photo Surveillance System Sales, Service, or Repair | 764058..... | 1.60 |
| Photocopier (large) Installation, Service or Repair..... | 764037..... | 1.43 |
| Photocopying, Commercial Retail Sign Shop..... | 764063..... | 1.30 |
| Photographic Film Processing | 763026..... | 0.46 |
| Photographic Services..... | 763027..... | 0.46 |
| Photography Studio..... | 763027..... | 0.46 |
| Physical Medicine – Private Medical Practice | 766015..... | 0.28 |
| Physical Rehabilitation | 766014..... | 0.36 |
| Physical Rehabilitation – Private Medical Practice..... | 766015..... | 0.28 |
| Physically Challenged Care – Long Term | 766011..... | 2.07 |
| Physically Challenged Person Care – Non-medical..... | 764029..... | 0.74 |
| Physicians' Supply House..... | 742011..... | 0.60 |
| Physiotherapy..... | 766014..... | 0.36 |
| Physiotherapy – In-home..... | 766006..... | 0.87 |
| Physiotherapy Equipment Installation, Service, or Repair..... | 764037..... | 1.43 |
| Physiotherapy Equipment Manufacture..... | 715014..... | 0.44 |
| Piano Manufacture | 714036..... | 3.37 |
| Piano Tuning | 741018..... | 0.44 |
| Pick-up Truck Canopy Manufacture – Metal..... | 712040..... | 3.53 |
| Picnic Ground Maintenance..... | 761049..... | 0.99 |
| Picture Framing..... | 741020..... | 0.44 |
| Pier Construction or Repair..... | 722003..... | 5.54 |
| Pile Driving | 722004..... | 5.52 |
| Pilot Car Service..... | 732032..... | 3.60 |
| Pine Cone Picking | 703016..... | 3.21 |
| Pipe Fitting Manufacture – Metal | 712026..... | 3.46 |
| Pipe Insulation..... | 721058..... | 6.15 |
| Pipe Manufacture – Plastic..... | 713028..... | 2.01 |
| Pipe Manufacture – Wood | 714038..... | 3.37 |
| Pipeline Construction – Oil or Natural Gas..... | 721038..... | 4.30 |
| Pipeline Inspection – Oil or Natural Gas | 763028..... | 1.53 |
| Pipeline Inspection or Monitoring..... | 763028..... | 1.53 |
| Pipeline Maintenance..... | 767005..... | 0.65 |
| Pipeline Operation – Oil or Natural Gas..... | 767005..... | 0.65 |
| Pipeline Welding..... | 721057..... | 5.21 |
| Piston Manufacture..... | 712011..... | 4.62 |
| Pitch and Putt | 761031..... | 1.05 |
| Placer Mining | 704007..... | 3.05 |
| Planetarium | 761039..... | 0.53 |
| Planing Mill..... | 714015..... | 4.27 |
| Plant Care – In-home | 764018..... | 4.89 |
| Plant Harvesting – Wild | 701027..... | 3.37 |
| Plant Servicing or Rental – Office or Public Building..... | 764041..... | 1.43 |
| Plant Servicing or Rental – Residential..... | 764041..... | 1.43 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Plaster Ornament Manufacture..... | 715001 | 0.44 |
| Plastering Work..... | 721042 | 8.48 |
| Plastic Article Assembly – Small | 713031 | 1.78 |
| Plastic Bag Manufacture..... | 713023 | 3.40 |
| Plastic Bottle or Container Manufacture..... | 713026 | 2.50 |
| Plastic Colour Concentrate Manufacture..... | 713022 | 0.47 |
| Plastic Film Extrusion..... | 713023 | 3.40 |
| Plastic Flexible Packaging Manufacture..... | 713023 | 3.40 |
| Plastic Industry Equipment (heavy) Sales, Service or Repair..... | 764028 | 3.69 |
| Plastic Laminating, Packing, or Packaging (not elsewhere specified)..... | 764044 | 1.30 |
| Plastic Packaging of Articles (not elsewhere specified)..... | 764044 | 1.30 |
| Plastic Product Manufacture (by blow moulding)..... | 713026 | 2.50 |
| Plastic Product Manufacture (by profile extrusion)..... | 713028 | 2.01 |
| Plastic Product Manufacture (by rotational moulding or liquid moulding)..... | 713027 | 2.50 |
| Plastic Product Manufacture (by thermoforming, injection moulding or other moulding processes) (not elsewhere specified)..... | 713025 | 2.07 |
| Plastic Product Manufacture (post extrusion fabrication)..... | 713029 | 2.04 |
| Plastic Recycling..... | 713024 | 5.98 |
| Plastics Manufacture..... | 713033 | 2.44 |
| Plating with Precious Metals..... | 715022 | 0.44 |
| Plating, Equipment or Parts..... | 712014 | 3.01 |
| Plating, Small Metal or Plastic Articles..... | 712014 | 3.01 |
| Playhouse (with production support)..... | 761011 | 0.63 |
| Playhouse (without production support)..... | 761025 | 0.63 |
| Playschool..... | 764013 | 0.74 |
| Pleasure Boat Manufacture..... | 715034 | 3.72 |
| Pleasure Boat Sales and Service..... | 764045 | 2.15 |
| Plumbing Installation or Repair..... | 721043 | 3.89 |
| Plumbing Supplies – Retail..... | 741014 | 1.94 |
| Plumbing Supplies – Wholesale..... | 742012 | 0.92 |
| Plywood Manufacture..... | 714027 | 2.46 |
| Plywood Wholesale..... | 742010 | 1.96 |
| Podiatry Service..... | 766003 | 0.30 |
| Poetry Club..... | 761020 | 1.57 |
| Poison Detection – Medical Diagnostic Laboratory..... | 763023 | 0.33 |
| Poker Club..... | 761054 | 0.68 |
| Pole or Post Manufacture – Wood..... | 714037 | 3.58 |
| Police Force (non-federal)..... | 753003 | 1.25 |
| Polish Manufacture..... | 713004 | 0.47 |
| Pool Cleaning..... | 764067 | 1.22 |
| Pool Equipment Service and Repair..... | 764067 | 1.22 |
| Pool Hall..... | 761005 | 1.36 |
| Pool Installation or Structural Repair..... | 721044 | 5.72 |
| Pool Maintenance..... | 764067 | 1.22 |
| Pop Manufacture..... | 711018 | 2.65 |
| Popcorn Manufacture..... | 711006 | 1.01 |
| Popcorn Shop..... | 741026 | 1.01 |
| Porcelain Enamelling..... | 712031 | 3.01 |
| Portable Crushing..... | 712030 | 5.61 |
| Portable Electronic Equipment Service or Repair..... | 764021 | 0.49 |
| Portable Toilet Rental..... | 741016 | 1.96 |
| Portable Toilets Service and Repair..... | 764035 | 1.37 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Portable Wood Mill | 714016 | 4.89 |
| Post Extrusion Fabrication of Plastic Products | 713029 | 2.04 |
| Post-surgery Care – In-home | 766006 | 0.87 |
| Pottery Manufacture | 715001 | 0.44 |
| Poultry Catching | 701019 | 3.37 |
| Poultry Farming | 701020 | 3.37 |
| Poultry Hatchery..... | 701021 | 3.37 |
| Poultry Processing or Dressing | 711019 | 1.78 |
| Poundkeeping | 753004 | 1.41 |
| Powder Coating | 712031 | 3.01 |
| Power and Light Generation and Distribution..... | 767003 | 0.90 |
| Power Boiler Installation or Removal | 721053 | 7.28 |
| Power Boiler Service and Repair | 764028 | 3.69 |
| Power Line or Power Pole Installation, Service, or Repair..... | 721046 | 5.21 |
| Power Plant Equipment (heavy) Sales, Service, or Repair..... | 764028 | 3.69 |
| Power Tool Service or Repair – Electric | 764035 | 1.37 |
| Precision Instrument Manufacture or Assembly..... | 712032 | 1.47 |
| Pre-engineered Steel Building Construction..... | 721020 | 7.28 |
| Prefabricated Building Manufacture (not elsewhere specified)..... | 715033 | 5.98 |
| Prefabricated Log Home Kit Manufacture | 714018 | 5.95 |
| Pre-Hung Door Assembly..... | 714017 | 2.46 |
| Prepackaged Home Sales | 741014 | 1.94 |
| Prepared Meat Product Manufacture (not elsewhere specified) | 711021 | 5.98 |
| Preschool | 764013 | 0.74 |
| Pressed Board Manufacture (not elsewhere specified) | 714019 | 2.07 |
| Pressure Washing of Buildings, Pools, or Parking Lots..... | 764022 | 3.86 |
| Prestressed Concrete Beam Manufacture..... | 712038 | 4.89 |
| Prevocational Training..... | 766010 | 1.06 |
| Primary School – Private..... | 765005 | 0.56 |
| Primary School – Public..... | 765008 | 0.70 |
| Printing – Commercial | 714020 | 1.47 |
| Printing – Digital..... | 762046 | 0.47 |
| Printing Industry Equipment (heavy) Sales, Service, or Repair | 764028 | 3.69 |
| Private Academic School..... | 765005 | 0.56 |
| Private Camp – Organizing or Operating | 761026 | 1.69 |
| Private Club | 761020 | 1.57 |
| Private Investigation | 762029 | 0.46 |
| Private Medical Practice, (not elsewhere specified) | 766015 | 0.28 |
| Private Park, Beach, Garden or Zoo..... | 761032 | 1.57 |
| Process Serving | 762029 | 0.46 |
| Processing Fish..... | 711010 | 2.93 |
| Product Demonstration | 762030 | 0.30 |
| Professional Association | 762031 | 0.13 |
| Profile Extrusion of Plastic Products | 713028 | 2.01 |
| Programming, Computer Consulting or Custom Computer Programming | 763007 | 0.10 |
| Propane Gas Distribution..... | 732019 | 7.28 |
| Propane Gas Sales (gas bar) | 741012 | 1.06 |
| Propane Gas Sales (wholesale) | 742001 | 0.60 |
| Property Management (administration only – no direct workers in physical maintenance/no contracts to maintain clients' properties)..... | 762032 | 0.22 |
| Property Management (not elsewhere specified) | 761033 | 0.99 |
| Property Protection..... | 764046..... | 2.04 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Prospecting | 704016 | 2.78 |
| Prosthetics Manufacture, Sales, Service, or Repair | 715028 | 0.44 |
| Protection Plating | 712014 | 3.01 |
| Psychiatry – Private Medical Practice | 766015 | 0.28 |
| Psychiatry Services | 766015 | 0.28 |
| Psychic Reading | 763011 | 0.46 |
| Psychological Counselling | 766007 | 0.74 |
| Psychology Services | 766020 | 0.28 |
| Pub | 761034 | 0.91 |
| Public Art Gallery | 761039 | 0.53 |
| Public Lecturing | 762006 | 0.16 |
| Public Relations Service | 762004 | 0.30 |
| Public Telephone Service | 767006 | 0.48 |
| Public Warehouse Operation | 731005 | 3.26 |
| Publishing (no printing) | 762043 | 0.46 |
| Publishing (with printing) | 762047 | 0.47 |
| Pulp and Paper Industry Equipment (heavy) Sales, Service, or Repair | 764028 | 3.69 |
| Pulp Mill (chemical) | 714002 | 2.05 |
| Pulp Mill (mechanical) | 714010 | 2.08 |
| Putty Manufacture | 713020 | 2.44 |

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| Quality Assurance Consulting – Consulting (not elsewhere specified) | 763011 | 0.46 |
| Quantity Surveying – Construction Management Consulting | 763005 | 0.26 |
| Quarry (gravel, sand, shale, lime or stone) | 704008 | 2.64 |

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| Rabbit Farming | 701010 | 3.37 |
| Race Track – Auto Racing | 761003 | 1.57 |
| Race Track – Horse Racing | 761016 | 1.57 |
| Radar System Installation or Maintenance | 721006 | 5.21 |
| Radar Tower Erection, Installation, Service, or Repair | 721006 | 5.21 |
| Radiator Repair Shop – Auto | 764006 | 2.79 |
| Radio Commercial Production | 763031 | 0.27 |
| Radio Installation | 764058 | 1.60 |
| Radio Manufacture | 715014 | 0.44 |
| Radio or Television Broadcasting | 763031 | 0.27 |
| Radio Sales or Rental | 741013 | 0.91 |
| Radio Service or Repair (at customer's premises) | 764037 | 1.43 |
| Radio Service or Repair (in shop) | 764021 | 0.49 |
| Radio Station | 763031 | 0.27 |
| Radiography – Dentistry | 766008 | 0.28 |
| Railing Installation – Welded | 721057 | 5.21 |
| Railing Installation – Other than Welded | 721015 | 5.19 |
| Railing Manufacture – Metal | 712029 | 3.28 |
| Railway Construction, Maintenance, or Demolition | 723005 | 5.87 |
| Railway Maintenance | 723005 | 5.87 |
| Railway Operation | 732033 | 1.66 |
| Raise Insects | 701002 | 3.37 |
| Raising Horses | 701023 | 6.43 |
| Ranching | 701022 | 6.43 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Rathole Drilling | 704003 | 2.78 |
| Ready Mix Concrete Delivery..... | 712033 | 3.58 |
| Ready Mix Powder Manufacture..... | 712004 | 1.78 |
| Real Estate Agency..... | 762033 | 0.22 |
| Real Estate Appraisal..... | 762034 | 0.08 |
| Rebar Work..... | 721012 | 12.45 |
| Recording Studio..... | 763029 | 0.29 |
| Records Storage..... | 762044 | 0.70 |
| Recreation Commission..... | 753004 | 1.41 |
| Recreation Programs..... | 766007 | 0.74 |
| Recreational Camp..... | 761026 | 1.69 |
| Recreational Vehicle Manufacture..... | 715033 | 5.98 |
| Recreational Vehicle Park..... | 761009 | 0.99 |
| Recreational Vehicle Sales, Service, or Rental..... | 764047 | 2.15 |
| Recyclable Material Removal..... | 732018 | 8.72 |
| Recycling – Glass..... | 715019 | 3.77 |
| Recycling – Metal..... | 712030 | 5.61 |
| Recycling – Oil..... | 713036 | 1.23 |
| Recycling – Paper..... | 714014 | 2.04 |
| Recycling – Plastic or Rubber..... | 713024 | 5.98 |
| Recycling – Rubber..... | 713024 | 5.98 |
| Recycling Depot – Bottles, Cans, Paper and Glass (not engaged in physical recycling of products)..... | 731004 | 3.63 |
| Reduction – Ore (open pit)..... | 704006 | 3.02 |
| Reduction – Ore (underground)..... | 704013 | 6.21 |
| Referee Services..... | 761041 | 0.53 |
| Refining – Oil..... | 713036 | 1.23 |
| Refinishing Furniture..... | 714008 | 3.37 |
| Reflexology Service..... | 766003 | 0.30 |
| Reforestation..... | 703016 | 3.21 |
| Refrigerated Warehouse..... | 731001 | 3.43 |
| Refrigeration Equipment, Industrial, Installation or Repairs (not elsewhere specified)..... | 721008 | 4.23 |
| Refrigerator Installation, Service or Repair..... | 764037 | 1.43 |
| Refugee Services..... | 766007 | 0.74 |
| Regeneration Surveys..... | 763015 | 1.76 |
| Regional District – General Activities..... | 753004 | 1.41 |
| Regional District – Planning and Financing..... | 753004 | 1.41 |
| Rehabilitation Centre – Drug or Alcohol Treatment..... | 766002 | 0.74 |
| Rehabilitation Centre – Life and Job Skills Training..... | 766010 | 1.06 |
| Rehabilitation Facility – Palliative Care..... | 766019 | 1.36 |
| Rehabilitation Therapy – In-home..... | 766006 | 0.87 |
| Relief Staff – Hospital..... | 766006 | 0.87 |
| Relief Staff – Long Term Care..... | 766006 | 0.87 |
| Religious Camp..... | 761026 | 1.69 |
| Religious Education – Religious Organization..... | 766016 | 0.46 |
| Religious Organization..... | 766016 | 0.46 |
| Remedial Gymnastics..... | 766014 | 0.36 |
| Remedial Therapy..... | 766014 | 0.36 |
| Renovation Work – Exterior Industrial, Commercial, Institutional or Highrise Residential..... | 721028 | 5.91 |
| Renovation Work – House or Other Wood Frame Structure..... | 721027 | 5.72 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Renovation Work – Interior..... | 721027 | 5.72 |
| Rental – Appliances..... | 741013 | 0.91 |
| Rental – Automobiles or Trucks (without driver)..... | 741006 | 1.06 |
| Rental – Bicycles..... | 741004 | 0.91 |
| Rental – Boats..... | 761051 | 1.60 |
| Rental – Computers..... | 741013 | 0.91 |
| Rental – Machinery or Heavy Equipment..... | 764031 | 2.66 |
| Rental – Office Plants..... | 764041 | 1.43 |
| Rental – Portable Toilets..... | 741016 | 1.96 |
| Rental – Restaurant Equipment or Light Industrial Equipment..... | 741016 | 1.96 |
| Rental – Signs..... | 741016 | 1.96 |
| Rental – Ski Equipment..... | 741004 | 0.91 |
| Rental – Tools..... | 741016 | 1.96 |
| Rental – Vacuum Cleaners..... | 741013 | 0.91 |
| Research Services (not elsewhere specified)..... | 762035 | 0.17 |
| Reservoir Construction – Earth and Rock-filled..... | 723010 | 5.87 |
| Reservoir Construction or Repair – Structural Concrete..... | 722007 | 16.01 |
| Residential Air Conditioning Installation or Repair..... | 721043 | 3.89 |
| Residential Bottle or Container Return Centre..... | 741013 | 0.91 |
| Residential Forming..... | 721024 | 10.86 |
| Residential Social Service Facility (accommodation only)..... | 766017 | 2.04 |
| Resilient Flooring Installation..... | 721023 | 5.19 |
| Resin Manufacture..... | 713033 | 2.44 |
| Resort Operation..... | 761008 | 1.69 |
| Resort Timeshare Operation..... | 761055 | 0.90 |
| Resource Centre (excluding counselling)..... | 765003 | 0.46 |
| Respiratory Medicine – Private Medical Practice..... | 766015 | 0.28 |
| Respirology – Private Medical Practice..... | 766015 | 0.28 |
| Restaurant Equipment (heavy) Sales, Service or Repair..... | 764028 | 3.69 |
| Restaurant Equipment (light) Service or Repair..... | 764035 | 1.37 |
| Restaurant or Other Dining Establishment (not elsewhere specified)..... | 761035 | 0.91 |
| Restorative Dentistry..... | 766008 | 0.28 |
| Retail Art Gallery..... | 741020 | 0.44 |
| Retail Bakery or Delicatessen..... | 741021 | 1.96 |
| Retail Brewing or Wine Making Shop..... | 741022 | 0.91 |
| Retail Confectionery..... | 741026 | 1.01 |
| Retail Store – General..... | 741013 | 0.91 |
| Retaining Wall Manufacture – Metal..... | 712027 | 6.68 |
| Retirement Home (accommodation only)..... | 766018 | 2.04 |
| Return To Work Program..... | 766014 | 0.36 |
| Rheumatology – Private Medical Practice..... | 766015 | 0.28 |
| Rice Mill..... | 711011 | 1.72 |
| Rice Product Manufacture..... | 711007 | 3.53 |
| Rickshaw Rides..... | 761013 | 1.57 |
| Riding Academy..... | 701023 | 6.43 |
| River Expeditions..... | 761028 | 1.49 |
| Rivet Manufacture..... | 712023 | 3.46 |
| Road Construction Equipment (heavy) Sales, Service or Repair..... | 764028 | 3.69 |
| Road Construction or Repair – Logging..... | 703012 | 9.34 |
| Road Construction or Repair (not elsewhere specified)..... | 723006 | 5.89 |
| Road Gravelling or Surfacing..... | 723004 | 4.39 |
| Road or Parking Lot Line Painting..... | 723003 | 4.39 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Rock Climbing Centre..... | 766001..... | 1.15 |
| Rock Tunneling (not elsewhere specified)..... | 722008..... | 15.99 |
| Rod Manufacture – Fishing..... | 712012..... | 1.47 |
| Rodeo..... | 761010..... | 1.57 |
| Roller Skating Rink..... | 761040..... | 1.57 |
| Rollerblade Rental..... | 741004..... | 0.91 |
| Rolling Mill..... | 712027..... | 6.68 |
| Roof Truss Placement..... | 721024..... | 10.86 |
| Roofing (low slope) – Flat Top, Gravel, or Tar..... | 721036..... | 10.86 |
| Roofing (steep slope) – Shingle, Metal, or Tile..... | 721051..... | 15.75 |
| Roofing Products, Tar or Asphalt Manufacture..... | 713002..... | 1.78 |
| Rooming House..... | 761037..... | 1.69 |
| Rope Manufacture..... | 715010..... | 2.04 |
| Rotational Moulding Plastic Products..... | 713027..... | 2.50 |
| Rowboat Manufacture – Fibreglass..... | 713011..... | 2.51 |
| Rowboat Manufacture – Metal or Aluminum..... | 712034..... | 3.53 |
| Rowboat Manufacture – Wood..... | 714042..... | 3.72 |
| Rubber Belting Manufacture..... | 713016..... | 5.98 |
| Rubber Coating..... | 712031..... | 3.01 |
| Rubber Goods Manufacture – Small..... | 713031..... | 1.78 |
| Rubber Hose or Gloves Manufacture..... | 713031..... | 1.78 |
| Rubber Industry Equipment (heavy) Sales, Service or Repair..... | 764028..... | 3.69 |
| Rubber Mat, Mattress, or Life Raft Manufacture..... | 713030..... | 1.78 |
| Rubber Recycling..... | 713024..... | 5.98 |
| Rubber Stamp Manufacture..... | 715001..... | 0.44 |
| Rubbish Removal..... | 732018..... | 8.72 |
| Rug Cleaning Using Portable Equipment..... | 764011..... | 3.90 |
| Rug Manufacture..... | 715006..... | 2.04 |
| Rug Repair..... | 764011..... | 3.90 |
| Runway Graveling or Surfacing..... | 723004..... | 4.39 |

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| Sail Manufacture..... | 715005..... | 2.04 |
| Sailboat Manufacture..... | 715034..... | 3.72 |
| Sailing School..... | 761042..... | 1.49 |
| Sailing Tours..... | 761050..... | 1.60 |
| Salad Dressing Manufacture..... | 711012..... | 2.46 |
| Salmon Enhancement..... | 764025..... | 2.79 |
| Salt Manufacture – Industrial..... | 713001..... | 1.47 |
| Salvage – Marine..... | 732008..... | 6.26 |
| Sand or Gravel Sales..... | 741011..... | 1.70 |
| Sand Pit..... | 704008..... | 2.64 |
| Sandblasting of Heavy Equipment..... | 764050..... | 2.66 |
| Sandblasting or Pressure Washing of Buildings, Pools, or Parking lots..... | 764022..... | 3.86 |
| Sanitation Service (plumbing)..... | 721043..... | 3.89 |
| Sash Manufacture – Wood..... | 714041..... | 2.46 |
| Satellite TV Dish Assembly or Manufacture..... | 715014..... | 0.44 |
| Satellite TV Dish Sales, Service, or Installation..... | 741024..... | 0.91 |
| Sauna Manufacture – Wood..... | 714042..... | 3.72 |
| Sausage or Sausage Casing Manufacture..... | 711020..... | 5.98 |
| Sawblade (Industrial) – Manufacture, Repair or Sharpening..... | 712017..... | 3.01 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Sawblade Sharpening – Handsaws | 764032 | 1.37 |
| Sawdust Yard | 741010 | 1.70 |
| Sawmill | 714022 | 3.97 |
| Sawmill Equipment (heavy) Sales, Service or Repair | 764028 | 3.69 |
| Scaffolding Manufacture | 712026 | 3.46 |
| Scaffolding Rental and Installation | 721047 | 5.93 |
| Scaffolding Rental (no installation) | 764031 | 2.66 |
| Scale Assembly | 712032 | 1.47 |
| Scale Model Manufacture | 763004 | 0.17 |
| Scarification – Brushing, Weeding or Tree Thinning (not elsewhere specified) | 703002 | 6.43 |
| Scarification – Land Clearing, Excavation or Site Development | 721031 | 4.20 |
| Scheduled Air Services – Fixed Wing Instrument Flight Rule | 732017 | 0.95 |
| Scheduled Air Services – Fixed Wing Visual Flight Rule | 732016 | 3.61 |
| Scheduled Air Services – Helicopter Instrument Flight Rule | 732041 | 0.95 |
| Scheduled Air Services – Helicopter Visual Flight Rule | 732021 | 3.61 |
| School – Driving (Automobile) | 765002 | 0.56 |
| School – Flight | 732007 | 3.61 |
| School – Kindergarten, Primary, Secondary, Municipal, Private | 765005 | 0.56 |
| School – Kindergarten, Primary, Secondary, Municipal, Public | 765008 | 0.70 |
| School – Language | 765006 | 0.22 |
| School – Music, Dance, Non-academic (not elsewhere specified) | 765004 | 0.56 |
| School – Ski or Other Sports Instruction | 761042 | 1.49 |
| School – Trade or Vocational | 765001 | 0.19 |
| School Board or District | 765008 | 0.70 |
| School Bus Service | 732009 | 1.66 |
| Science Centre | 761039 | 0.53 |
| Scientific Instrument Manufacture | 712032 | 1.47 |
| Scientific Research Laboratory | 763030 | 0.33 |
| Scissor Sharpening | 764032 | 1.37 |
| Scouring Powder Manufacture | 713032 | 1.47 |
| Scrap Car Pickup | 764005 | 2.79 |
| Scrap Metal Handling | 712030 | 5.61 |
| Screen Door Manufacture | 712024 | 2.51 |
| Screw Manufacture | 712023 | 3.46 |
| Sea-doo Sales, Service, or Repair | 764045 | 2.15 |
| Seafood Products – Canning | 711009 | 2.93 |
| Sealant Manufacture | 713020 | 2.44 |
| Secondary School – Private | 765005 | 0.56 |
| Secondary School – Public | 765008 | 0.70 |
| Securities Brokers and Dealers | 762036 | 0.08 |
| Securities or Stock Brokerage | 762036 | 0.08 |
| Security Alarm System Sales, Service, Installation, and Repair | 764058 | 1.60 |
| Security Bar or Gate Manufacture | 712029 | 3.28 |
| Security Services | 764046 | 2.04 |
| Seed Farming | 701013 | 2.78 |
| Seed Wholesale | 742007 | 0.92 |
| Seine Fishing | 702008 | 5.89 |
| Seismic Analysis | 763033 | 0.26 |
| Seismic Drilling | 704010 | 6.43 |
| Seismic Exploration | 704009 | 2.78 |
| Seminar and Conferencing Recording | 763029 | 0.29 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|-----------------------------|--------------------------|
| Senior Citizens' Centre..... | 766007..... | 0.74 |
| Seniors' Home (accommodation only)..... | 766018..... | 2.04 |
| Seniors' Personal Care (Long Term Care)..... | 766011..... | 2.07 |
| Septic Tank, Sewer, or Sewage Disposal System Services..... | 764048..... | 2.66 |
| Service Dog Training..... | 763003..... | 1.57 |
| Service Outboard Motors or Other Small Gasoline Engines..... | 764045..... | 2.15 |
| Service Station..... | 764049..... | 1.34 |
| Service Station Equipment (heavy) Sales, Service or Repair..... | 764028..... | 3.69 |
| Servicing Aircraft..... | 764001..... | 0.95 |
| Servicing Heating Equipment (not elsewhere specified)..... | 721043..... | 3.89 |
| Servicing of Oil or Gas Wells (by means of service rigs)..... | 704004..... | 2.78 |
| Servicing of Oil or Gas Wells (by means other than service rigs)..... | 704003..... | 2.78 |
| Sewage Disposal Plant Construction..... | 721028..... | 5.91 |
| Sewage Disposal System Construction..... | 721031..... | 4.20 |
| Sewage Removal – Septic Tank, Sewer or Sewage Disposal System Services..... | 764048..... | 2.66 |
| Sewer Construction..... | 721031..... | 4.20 |
| Sewer Pipe Inspection or Cleaning..... | 764048..... | 2.66 |
| Sewing Machines Service or Repair (in shop)..... | 764021..... | 0.49 |
| Shake Block Cutting..... | 703015..... | 9.34 |
| Shake or Shingle Mill..... | 714023..... | 12.61 |
| Shale Pit..... | 704008..... | 2.64 |
| Shampoo Manufacture..... | 713007..... | 0.47 |
| Sheep Farming..... | 701022..... | 6.43 |
| Sheers Manufacture..... | 715013..... | 0.47 |
| Sheet Metal Fabrication..... | 712034..... | 3.53 |
| Sheet Metal – Roofing..... | 721036..... | 10.86 |
| Sheet Metalwork – Duct Work..... | 721043..... | 3.89 |
| Sheet Metalwork – Flat Roofing..... | 721036..... | 10.86 |
| Sheet Metalwork – Heating..... | 721043..... | 3.89 |
| Sheet Metalwork – Siding..... | 721049..... | 7.98 |
| Sheet Metalwork – Steep Slope Roofing..... | 721051..... | 15.75 |
| Shellfish Farming..... | 702004..... | 3.57 |
| Shelter (accommodation only)..... | 766017..... | 2.04 |
| Shelter (women's)..... | 766007..... | 0.74 |
| Sheltered Workshops..... | 766010..... | 1.06 |
| Shelving Manufacture – Metal..... | 712021..... | 3.28 |
| Shiitake Mushroom Farming..... | 701012..... | 2.16 |
| Shingle or Shake Mill..... | 714023..... | 12.61 |
| Shingle Roofing..... | 721051..... | 15.75 |
| Shingles (Tar or Asphalt Manufacture)..... | 713002..... | 1.78 |
| Ship Chandlery or Ship Husbandry..... | 762037..... | 0.68 |
| Ship Docking..... | 732034..... | 6.15 |
| Ship Garbage Collection..... | 732008..... | 6.26 |
| Ship Navigation..... | 732027..... | 0.96 |
| Shipbuilding or Ship Repair..... | 712025..... | 5.13 |
| Shoe Manufacture..... | 715017..... | 2.04 |
| Shoe Repair Shop..... | 715029..... | 2.04 |
| Shopping Centre Operation..... | 761033..... | 0.99 |
| Shore and Tieback Work..... | 722004..... | 5.52 |
| Short Term Care..... | 766019..... | 1.36 |
| Shot Hole Drilling..... | 704010..... | 6.43 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Showcard Painting..... | 715009..... | 2.25 |
| Shutters Installation or Repair..... | 721049..... | 7.98 |
| Sidewalks – Graveling..... | 723002..... | 4.39 |
| Sidewalks – Surfacing..... | 721010..... | 6.02 |
| Siding (Tar or Asphalt Manufacture)..... | 713002..... | 1.78 |
| Siding Installation or Repair..... | 721049..... | 7.98 |
| Siding Manufacture – Plastic..... | 713028..... | 2.01 |
| Siding Manufacture – Sheet Metal..... | 712034..... | 3.53 |
| Sightseeing Tours..... | 761013..... | 1.57 |
| Sign Installation, Service, or Repair..... | 721050..... | 5.21 |
| Sign Language Services..... | 762040..... | 0.19 |
| Sign Manufacture – Illuminated or Neon..... | 715021..... | 2.25 |
| Sign Manufacture – Plastic, Wood or Metal..... | 715009..... | 2.25 |
| Sign Rental..... | 741016..... | 1.96 |
| Silk Flowers Manufacture..... | 715001..... | 0.44 |
| Silviculture..... | 703016..... | 3.21 |
| Sintering Tungsten..... | 712028..... | 2.25 |
| Site Supervision – Industrial, Commercial, Institutional or Highrise Residential Construction..... | 721028..... | 5.91 |
| Site Supervision – Wood Frame Construction or Renovation Work..... | 721027..... | 5.72 |
| Site Surface Preparation..... | 721031..... | 4.20 |
| Skate Manufacture..... | 715017..... | 2.04 |
| Skating Club..... | 761042..... | 1.49 |
| Skating Rink..... | 761040..... | 1.57 |
| Ski Hill or Gondola Ride..... | 761038..... | 2.66 |
| Ski Rental or Repair (not affiliated with a ski resort)..... | 741004..... | 0.91 |
| Ski School (where not allied with a retail store or lodge)..... | 761042..... | 1.49 |
| Ski Tow Operation..... | 761038..... | 2.66 |
| Skis Manufacture – Fibreglass..... | 713011..... | 2.51 |
| Slashing for Line Cutting (e.g. Hydro)..... | 721031..... | 4.20 |
| Slashing or Slash Burning..... | 703002..... | 6.43 |
| Slat Manufacture – Wood..... | 714034..... | 3.37 |
| Slope Stabilization..... | 721003..... | 4.22 |
| Small Electric Motor Service or Repair..... | 764035..... | 1.37 |
| Small Household Appliance Service or Repair..... | 764021..... | 0.49 |
| Small Rubber or Plastic Product Manufacture..... | 713031..... | 1.78 |
| Small Rubber or Plastic Product Manufacture (not elsewhere specified)..... | 713031..... | 1.78 |
| Smelter..... | 712035..... | 2.07 |
| Smoked Meat Product Manufacture (not elsewhere specified)..... | 711021..... | 5.98 |
| Snack Bar Operation – Service Station..... | 764049..... | 1.34 |
| Snow Clearing Streets, Highways or Parking Lots..... | 723007..... | 4.39 |
| Snow Grooming Equipment (heavy) Sales, Service or Repair..... | 764028..... | 3.69 |
| Snowboard Manufacture – Fibreglass..... | 713011..... | 2.51 |
| Snowmobile Sales, Service, or Repair..... | 764045..... | 2.15 |
| Soap, Bleach, or Cleaning Compound Manufacture..... | 713032..... | 1.47 |
| Social Assistance Program..... | 766007..... | 0.74 |
| Social Club..... | 761020..... | 1.57 |
| Social Companion Services..... | 764064..... | 0.74 |
| Social Rehabilitation Centre (not elsewhere specified)..... | 766007..... | 0.74 |
| Social Rehabilitation Centre, Life and Job Skills Training..... | 766010..... | 1.06 |
| Social Service Agency..... | 766007..... | 0.74 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Social Service or Health Facility with Overnight Accommodations (no physical assistance)..... | 766017 | 2.04 |
| Social Services (not elsewhere specified)..... | 766007 | 0.74 |
| Sod Nursery..... | 701024 | 2.78 |
| Sod or Turf Farming..... | 701024 | 2.78 |
| Soft Drink Manufacture..... | 711018 | 2.65 |
| Software Training, Computer Consulting or Custom Computer Programming..... | 763007 | 0.10 |
| Soil Decontamination..... | 764033 | 2.79 |
| Soil Digging or Processing..... | 704001 | 2.65 |
| Soil Testing..... | 763018 | 1.53 |
| Soil, Topsoil, Peat, or Other Similar Gardening Material Packaging..... | 712043 | 1.78 |
| Sound Recording Studio..... | 763029 | 0.29 |
| Sound System Installation..... | 764058 | 1.60 |
| Sound System Manufacture..... | 715014 | 0.44 |
| Sound System Sales or Rental..... | 741013 | 0.91 |
| Sound System Service or Repair (at customer's premises)..... | 764037 | 1.43 |
| Sound System Service or Repair (in shop)..... | 764021 | 0.49 |
| Sour Cream Manufacture..... | 711015 | 4.51 |
| Soya Bean Paste Manufacture..... | 711012 | 2.46 |
| Spaghetti Manufacture..... | 711007 | 3.53 |
| Special Effects – Motion Picture, Commercial, or Television Post Production..... | 763024 | 0.29 |
| Special Interest Building..... | 761039 | 0.53 |
| Specialty Air Services (not elsewhere specified)..... | 732015 | 3.62 |
| Specific Point Air Services – Fixed Wing Instrument Flight Rule..... | 732017 | 0.95 |
| Specific Point Air Services – Fixed Wing Visual Flight Rule..... | 732016 | 3.61 |
| Specific Point Air Services – Helicopter Instrument Flight Rule..... | 732041 | 0.95 |
| Specific Point Air Services – Helicopter Visual Flight Rule..... | 732021 | 3.61 |
| Specification Writing – Construction Management Consulting..... | 763005 | 0.26 |
| Speedboat Manufacture..... | 715034 | 3.72 |
| Speedway..... | 761003 | 1.57 |
| Spice Packaging or Manufacture..... | 711008 | 1.66 |
| Spike Manufacture..... | 712023 | 3.46 |
| Spinner Manufacture – Fishing..... | 712012 | 1.47 |
| Spinning Mill – Cotton..... | 715016 | 2.04 |
| Spokes Manufacture – Wood..... | 714038 | 3.37 |
| Sport Club..... | 761020 | 1.57 |
| Sport Facility..... | 761040 | 1.57 |
| Sport Fishing, Charter (guiding)..... | 761028 | 1.49 |
| Sporting Goods Manufacture – Metal..... | 712028 | 2.25 |
| Sporting Goods Wholesale..... | 742015 | 0.92 |
| Sports Administration..... | 761041 | 0.53 |
| Sports Instruction School..... | 761042 | 1.49 |
| Spring Manufacture – Automobile..... | 712002 | 3.84 |
| Sprinkler System Installation and/or Service – Fire..... | 721043 | 3.89 |
| Sprinkler System Manufacture or Installation – Farm Irrigation..... | 712016 | 2.33 |
| Sprinkler System Sales, Installation, and Service – Underground..... | 764060 | 2.91 |
| Staging Rental and Installation..... | 721047 | 5.93 |
| Stain Manufacture..... | 713020 | 2.44 |
| Stained Glass Manufacture..... | 715020 | 3.77 |
| Stamp Manufacture – Rubber..... | 715001 | 0.44 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Stationary Business Machine Installation, Service, or Repair..... | 764037..... | 1.43 |
| Stationary Business Machine Manufacture | 715014 | 0.44 |
| Stationery Manufacture | 714024 | 1.78 |
| Statistical Sampling..... | 762025..... | 0.46 |
| Stave or Head Manufacture | 714038..... | 3.37 |
| Steam Bath | 761021..... | 0.63 |
| Steam Cleaning – Automobiles..... | 764010..... | 2.60 |
| Steam Cleaning, Sandblasting or Pressure Washing of Buildings, Pools or Parking lots | 764022..... | 3.86 |
| Steam Cleaning, Sandblasting or Pressure Washing of Heavy Equipment..... | 764050..... | 2.66 |
| Steam Fitting | 721043..... | 3.89 |
| Steel Building – Pre-engineered Construction | 721020..... | 7.28 |
| Steel Frame Erection or Repair..... | 722005..... | 16.01 |
| Steel Frame Painting | 722006..... | 8.87 |
| Steel or Metal Wholesale (primary form) | 742014..... | 2.51 |
| Steep Slope Roofing | 721051..... | 15.75 |
| Stenography..... | 762022..... | 0.15 |
| Stevedoring..... | 732036..... | 3.36 |
| Stile and Rail Door Manufacture..... | 714025..... | 2.64 |
| Stock Audit..... | 762011..... | 0.70 |
| Stock Trailer Manufacture..... | 712040..... | 3.53 |
| Stock Trailer Sales and Service | 764047..... | 2.15 |
| Stockbrokers..... | 762036..... | 0.08 |
| Stockyard | 701009..... | 6.43 |
| Stone Crushing..... | 704011..... | 2.64 |
| Stone Cutting, Dressing, Shaping, or Stone Product Manufacture | 712037..... | 6.48 |
| Stonework..... | 721037..... | 8.48 |
| Storage – Mini..... | 761047..... | 0.99 |
| Stores – Retail | 741013..... | 0.91 |
| Stove or Oven Installation, Service, or Repair..... | 764037..... | 1.43 |
| Strata Corporation | 761033..... | 0.99 |
| Stream Clearing or Enhancement (other than for the purpose of fish enhancement)..... | 764017..... | 2.79 |
| Street Cleaning | 723008..... | 4.39 |
| Street Light Pole Installation, Service, or Repair | 721046..... | 5.21 |
| Stress Management Counselling | 766007..... | 0.74 |
| Stringed Musical Instrument Manufacture | 714036..... | 3.37 |
| Stripping Furniture..... | 714008..... | 3.37 |
| Structural Concrete Forming | 721052..... | 8.46 |
| Structural Concrete Product Manufacture | 712038..... | 4.89 |
| Structural Concrete Reservoir, Flume, Dam, Dyke, Causeway, or Jetty Construction or Repair..... | 722007..... | 16.01 |
| Structural Engineering – Consulting Engineering..... | 763010..... | 0.26 |
| Structural Metal Product Fabrication | 712027..... | 6.68 |
| Structural Moving of Buildings or Heavy Equipment | 722002..... | 4.47 |
| Structural Pest Control or Fumigation..... | 764054..... | 1.22 |
| Structural Repair of Marine Pleasure Craft..... | 764051..... | 3.65 |
| Stucco Work | 721042..... | 8.48 |
| Stuffed Toy Manufacture | 715011..... | 2.04 |
| Stump to Dump Logging..... | 703008..... | 9.45 |
| Styrofoam Product Manufacture..... | 713013..... | 2.46 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Sugar Refining and Packaging..... | 711022..... | 1.66 |
| Summer Camp..... | 761026..... | 1.69 |
| Sunroof Installation..... | 764007..... | 2.79 |
| Sunroom Kit Manufacture..... | 712024..... | 2.51 |
| Suntan Studio..... | 761043..... | 0.63 |
| Supermarket..... | 741025..... | 1.23 |
| Supplementary Health Care..... | 766020..... | 0.28 |
| Supplementary Legal Services (not elsewhere specified)..... | 762022..... | 0.15 |
| Supplying Clerical Workers..... | 762010..... | 0.14 |
| Surfacing Roads or Runways..... | 723004..... | 4.39 |
| Surfacing Sidewalks..... | 721010..... | 6.02 |
| Surgery – Acute Care..... | 766001..... | 1.15 |
| Surgery – Private Medical Practice..... | 766015..... | 0.28 |
| Surgical Centre..... | 766021..... | 0.28 |
| Surveillance Services..... | 764046..... | 2.04 |
| Survey Engineering – Consulting Engineering..... | 763010..... | 0.26 |
| Surveying – Land, Private Practice..... | 763021..... | 1.06 |
| Surveying Instrument Manufacture..... | 712032..... | 1.47 |
| Sway Bridge Operation..... | 761029..... | 1.69 |
| Sweep Chimneys..... | 764065..... | 4.89 |
| Swimming Pool..... | 761040..... | 1.57 |
| Synagogue..... | 766016..... | 0.46 |
| Synthetic Resin Manufacture..... | 713033..... | 2.44 |
| Syphilology – Private Medical Practice..... | 766015..... | 0.28 |
| Syrup Manufacture..... | 711012..... | 2.46 |

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| Taco Product Manufacture..... | 711007..... | 3.53 |
| Tailor Shop..... | 715012..... | 0.47 |
| Take-out Food..... | 761035..... | 0.91 |
| Talent Agency..... | 762026..... | 0.30 |
| Tank Erection, Installation, or Removal..... | 721053..... | 7.28 |
| Tank Manufacture..... | 712003..... | 2.33 |
| Tanker Hauling..... | 732019..... | 7.28 |
| Tannery..... | 715030..... | 2.04 |
| Tanning Salon..... | 761043..... | 0.63 |
| Tar Manufacture..... | 723004..... | 4.39 |
| Tar or Asphalt Roofing Product Manufacture..... | 713002..... | 1.78 |
| Tar Roofing Work..... | 721036..... | 10.86 |
| Tarpaulin Manufacture – Canvas or Nylon..... | 715005..... | 2.04 |
| Tavern..... | 761034..... | 0.91 |
| Taxi Service..... | 732037..... | 5.46 |
| Taxidermy..... | 715031..... | 2.04 |
| T-bar Ceiling Installation..... | 721018..... | 6.02 |
| Tea Blending, Packaging, or Manufacture..... | 711008..... | 1.66 |
| Teaching Hospital – Acute Care..... | 766001..... | 1.15 |
| Teeth Cleaning..... | 766008..... | 0.28 |
| Telecommunication or Cable Television Wiring..... | 764058..... | 1.60 |
| Telegraph Communication System..... | 767006..... | 0.48 |
| Telegraph Service..... | 767006..... | 0.48 |
| Telemarketing..... | 762038..... | 0.46 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Telephone Answering Service | 762039 | 0.46 |
| Telephone Dating Service | 764064 | 0.74 |
| Telephone Network Operation | 767006 | 0.48 |
| Telephone or Telecommunication Services | 767006 | 0.48 |
| Telephone Receiver Installation | 764058 | 1.60 |
| Telephone Receiver Manufacture | 715014 | 0.44 |
| Telephone Receiver or System Service or Repair (at customer's premises) | 764037 | 1.43 |
| Telephone Receiver or System Service or Repair (in shop) | 764021 | 0.49 |
| Telephone System Installation – Private | 764058 | 1.60 |
| Telephone System Rental – Private | 741013 | 0.91 |
| Telephone Wake-up Service | 762039 | 0.46 |
| Teletyping – Telephone or Telecommunication Services | 767006 | 0.48 |
| Television – Post Production | 763024 | 0.29 |
| Television or Radio Broadcasting | 763031 | 0.27 |
| Television Production | 763025 | 1.44 |
| Television Service or Repair (in shop) | 764021 | 0.49 |
| Television Station | 763031 | 0.27 |
| Temple | 766016 | 0.46 |
| Temporary Office Staff Supply | 762010 | 0.14 |
| Tendering – Construction Management Consulting | 763005 | 0.26 |
| Tennis Courts | 761040 | 1.57 |
| Tennis School | 761042 | 1.49 |
| Tent Manufacture | 715005 | 2.04 |
| Tent Rental and Installation | 721047 | 5.93 |
| Tent Trailer Manufacture | 712040 | 3.53 |
| Tent Trailer Sales and Service | 764047 | 2.15 |
| Terminal – Marine Bulk | 732025 | 3.36 |
| Terminal – Marine Container | 732026 | 3.36 |
| Terminal – Railway | 732033 | 1.66 |
| Terra Cotta Manufacture | 712005 | 1.78 |
| Terrazzo Work | 721054 | 6.58 |
| Testing Laboratory | 763018 | 1.53 |
| Textile Industry Equipment (heavy) Sales, Service or Repair | 764028 | 3.69 |
| Textile Wholesale | 742002 | 0.58 |
| Theatre – Live Performance Road House | 761025 | 0.63 |
| Theatre – Motion Picture or Drive-in | 761046 | 1.36 |
| Theatre or Live Performance Production House | 761011 | 0.63 |
| Therapeutic Massage | 766012 | 0.36 |
| Therapeutic Riding | 766014 | 0.36 |
| Thermoforming Plastic Products | 713025 | 2.07 |
| Thermoplastic Resin Manufacture | 713033 | 2.44 |
| Thermoplastics Manufacture | 713033 | 2.44 |
| Threshing Services | 701008 | 3.37 |
| Tile (Tar or Asphalt Manufacture) | 713002 | 1.78 |
| Tile Manufacture (not elsewhere specified) | 712005 | 1.78 |
| Tile Roofing | 721051 | 15.75 |
| Tile Work | 721054 | 6.58 |
| Timber Cruising | 763015 | 1.76 |
| Timber Grading | 763022 | 1.76 |
| Tint Auto Glass | 764004 | 2.79 |
| Tinting Glass | 715020 | 3.77 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Tinware Manufacture..... | 712022..... | 2.25 |
| Tire Manufacture – Rubber (retreading, recapping)..... | 713034..... | 2.50 |
| Tire Sales and Repair..... | 764006..... | 2.79 |
| Tobacco Wholesale..... | 742006..... | 1.71 |
| Toilet Manufacture..... | 712005..... | 1.78 |
| Toilet Service and Repair – Portable..... | 764035..... | 1.37 |
| Toiletries Manufacture..... | 713007..... | 0.47 |
| Toll Bridge Operation..... | 761029..... | 1.69 |
| Tool and Die Making..... | 712039..... | 4.62 |
| Tool Rental (hand-held)..... | 741016..... | 1.96 |
| Topsoil Digging or Processing..... | 704001..... | 2.65 |
| Topsoil, Peat or Other Similar Gardening Material Packaging..... | 712043..... | 1.78 |
| Tourist House..... | 761004..... | 1.69 |
| Tourist Resort..... | 761008..... | 1.69 |
| Towing – Auto..... | 732006..... | 3.64 |
| Towing Mobile Homes or Boats..... | 732029..... | 3.64 |
| Town Planning Board..... | 753004..... | 1.41 |
| Townhouse Operation..... | 761033..... | 0.99 |
| Toy Manufacture – Stuffed..... | 715011..... | 2.04 |
| Toy Manufacture – Wood..... | 714039..... | 3.37 |
| Trade School..... | 765001..... | 0.19 |
| Trade Show – Organizing or Conducting..... | 761027..... | 0.63 |
| Trade Union..... | 762041..... | 0.62 |
| Traffic Control..... | 723009..... | 4.39 |
| Trail Maintenance..... | 761049..... | 0.99 |
| Trailer or Truck Body Manufacture (not elsewhere specified)..... | 712040..... | 3.53 |
| Trailer Rental or Leasing..... | 764047..... | 2.15 |
| Trailer Sales or Service..... | 764003..... | 1.08 |
| Trailer Service or Repair Only..... | 764006..... | 2.79 |
| Training Wall to Deflect Water – Construction..... | 722007..... | 16.01 |
| Tramway Operation..... | 761038..... | 2.66 |
| Transformer Manufacture, Installation, Service, or Repair..... | 712009..... | 1.47 |
| Translating or Interpreting Services..... | 762040..... | 0.19 |
| Transmission Line (Installation, Service, or Repair)..... | 721046..... | 5.21 |
| Transmission Repair Shop, Auto..... | 764006..... | 2.79 |
| Transmission Tower Erection, Installation, Service, or Repair..... | 721006..... | 5.21 |
| Trap Fishing..... | 702007..... | 5.89 |
| Trapping (as a business)..... | 701015..... | 3.37 |
| Trauma Care – Acute Care..... | 766001..... | 1.15 |
| Travel Agency..... | 761044..... | 0.15 |
| Travelling Wood Saw..... | 714016..... | 4.89 |
| Trawl Fishing..... | 702009..... | 5.89 |
| Tree Falling (mechanized)..... | 703014..... | 9.45 |
| Tree Falling and Bucking (manual)..... | 703013..... | 9.45 |
| Tree Nursery..... | 701018..... | 2.16 |
| Tree Pest Surveys..... | 763015..... | 1.76 |
| Tree Planting..... | 703016..... | 3.21 |
| Tree Surveys..... | 763015..... | 1.76 |
| Tree Thinning and Spacing (chemical)..... | 703001..... | 6.41 |
| Tree Thinning and Spacing (manual)..... | 703002..... | 6.43 |
| Tree Topping or Other Related Services..... | 764062..... | 12.63 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|---|--------------------------|--------------------|
| Troll Fishing | 702006 | 5.89 |
| Trophy Manufacture or Assembly..... | 715022 | 0.44 |
| Trophy Sales and Repair..... | 741015 | 0.44 |
| Truck Manufacture..... | 712001 | 1.76 |
| Truck or Trailer Inspection | 764006 | 2.79 |
| Truck or Trailer Manufacture (not elsewhere specified)..... | 712040 | 3.53 |
| Truck Rental (without driver)..... | 741006 | 1.06 |
| Truck Sales or Service..... | 764003 | 1.08 |
| Truck Service or Repair | 764006 | 2.79 |
| Trucking – Dump Truck..... | 732013 | 3.63 |
| Trucking – Flat Deck, Container or Tanker | 732019 | 7.28 |
| Trucking – Liquid, Livestock or Lumber | 732019 | 7.28 |
| Trucking – Logs | 732044 | 5.28 |
| Trucking – Upstream | 732019 | 7.28 |
| Trunk Manufacture | 715025 | 2.04 |
| Truss Manufacture – Wood..... | 714040 | 3.67 |
| Tub Manufacture – Wood..... | 714038 | 3.37 |
| Tugboat Service | 732008 | 6.26 |
| Tungsten (Sintering)..... | 712028 | 2.25 |
| Tunneling..... | 722008 | 15.99 |
| Turf Nursery | 701024 | 2.78 |
| Turkish Bath..... | 761021 | 0.63 |
| Tutoring Centre..... | 765006 | 0.22 |
| Tutoring Service..... | 765006 | 0.22 |
| Twine Manufacture..... | 715010 | 2.04 |
| Typesetting..... | 714020 | 1.47 |
| Typewriter Manufacture – Electric..... | 715014 | 0.44 |
| Typewriter Rental – Electric..... | 741013 | 0.91 |
| Typewriter Service or Repair (at customer's premises)..... | 764037 | 1.43 |
| Typewriter Service or Repair (in shop)..... | 764021 | 0.49 |

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|--|--------------|------|
| U-Brew..... | 741022 | 0.91 |
| U-Drive Service..... | 741006 | 1.06 |
| Ultralite Instruction | 732015 | 3.62 |
| Umbrella Manufacture – Canvas or Nylon..... | 715005 | 2.04 |
| Underground Coal Mining..... | 704013 | 6.21 |
| Underground Metal or Mineral Mining | 704013 | 6.21 |
| Underwater Blasting and Burning | 764015 | 2.79 |
| Underwater Construction and Demolition..... | 764015 | 2.79 |
| Underwater Photography | 764015 | 2.79 |
| Underwater Services..... | 764015 | 2.79 |
| Underwater Surveying | 764015 | 2.79 |
| Underwriting | 762021 | 0.24 |
| Uniform and Linen Supply..... | 764016 | 3.69 |
| Union..... | 762041 | 0.62 |
| University..... | 765007 | 0.22 |
| Upholstering Furniture – Automobiles | 714026 | 3.37 |
| Upholstery Cleaning Using Portable Equipment | 764011 | 3.90 |
| Upholstery Repair | 764011 | 3.90 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Urology – Private Medical Practice | 766015 | 0.28 |
| Used Car Sales (no service) | 741003 | 1.42 |
| Utility Trailer Manufacture | 712040 | 3.53 |
| Utility Trailer Sales and Service..... | 764003 | 1.08 |

V

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|---|--------------|------|
| Vacation Resort..... | 761008 | 1.69 |
| Vacation Timeshare Operation | 761055 | 0.90 |
| Vacuum Cleaner Manufacture | 715014 | 0.44 |
| Vacuum Cleaner Rental..... | 741013 | 0.91 |
| Vacuum Cleaner Service or Repair – Electric (in shop)..... | 764021 | 0.49 |
| Valet Parking | 761029 | 1.69 |
| Van Conversion to Camper Units..... | 764007 | 2.79 |
| Varnish Manufacture | 713020 | 2.44 |
| Vegetable Canning, Bottling or Processing | 711013 | 3.58 |
| Vegetable Canning, Packing or Packaging | 764026 | 2.09 |
| Vegetable Drink Manufacture | 711018 | 2.65 |
| Vegetable Farming..... | 701025 | 2.78 |
| Vegetable or Fruit Drink Manufacture | 711018 | 2.65 |
| Vegetable Product Manufacture (not elsewhere specified) | 711013 | 3.58 |
| Vegetation Surveys | 763015 | 1.76 |
| Vehicle Inspection..... | 764006 | 2.79 |
| Vehicle Recovery..... | 732006 | 3.64 |
| Vehicle Rustproofing | 764010 | 2.60 |
| Vending Machine Distribution | 764055 | 1.43 |
| Veneer Manufacture | 714027 | 2.46 |
| Venetian Blind Cleaning | 764009 | 1.57 |
| Venetian Blind Manufacture..... | 715003 | 2.04 |
| Vent Installation or Repair | 721043 | 3.89 |
| Venture Capital Investment | 762042 | 0.08 |
| Vertical Reference Operations | 732042 | 3.63 |
| Veterinary Hospital or Veterinary Services..... | 763032 | 1.57 |
| Viaduct Construction | 722001 | 8.87 |
| Vial Manufacture – Glass..... | 715019 | 3.77 |
| Victim Counselling..... | 766007 | 0.74 |
| Video Arcade | 761002 | 1.36 |
| Video Distribution..... | 742004 | 0.92 |
| Video Equipment Service or Repair (in shop) | 764021 | 0.49 |
| Video Game, Pinball or Arcade Machine Distribution or Service | 764055 | 1.43 |
| Video or Audio Duplicating | 763008 | 0.46 |
| Video Production..... | 763025 | 1.44 |
| Video Rental | 741013 | 0.91 |
| Vineyard..... | 701026 | 3.37 |
| Vinyl Resin Manufacture | 713033 | 2.44 |
| Vinyl Window Manufacture..... | 715032 | 3.77 |
| Virus Detection – Medical Diagnostic Laboratory | 763023 | 0.33 |
| Vitamin Manufacture..... | 713008 | 0.47 |
| Vitamins Wholesale..... | 742003 | 0.60 |
| Vocational Rehabilitation..... | 766010 | 1.06 |
| Vocational School..... | 765001 | 0.19 |
| Volunteer Fire Brigade..... | 753004 | 1.41 |

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|---|--------|------|
| Waferboard Manufacture..... | 714012 | 2.46 |
| Wagon Rides..... | 761013 | 1.57 |
| Walk-in Clinic – Private Medical Practice | 766015 | 0.28 |
| Walking Tours..... | 761013 | 1.57 |
| Wallpapering | 721041 | 5.21 |
| Warehouse – Mini..... | 761047 | 0.99 |
| Warehouse (not elsewhere specified) | 731005 | 3.26 |
| Warehouse – Public | 731005 | 3.26 |
| Warehouse – Refrigerated..... | 731001 | 3.43 |
| Washing Machine Installation, Service or Repair | 764037 | 1.43 |
| Washing Machine Manufacture | 712018 | 1.47 |
| Washing Machine or Dryer Distribution (coin-operated)..... | 764056 | 1.43 |
| Washing Machine Rental..... | 741013 | 0.91 |
| Waste Removal, Septic Tank, Sewer or Sewage Disposal System Services..... | 764048 | 2.66 |
| Waste Spillage Cleanup, Marine Pollution Control | 764039 | 2.79 |
| Waste Treatment, Septic Tank, Sewer or Sewage Disposal System Services..... | 764048 | 2.66 |
| Watch or Clock Manufacture | 715007 | 0.44 |
| Watch or Trophy Sales and Repair | 741015 | 0.44 |
| Water Board – Municipal | 753004 | 1.41 |
| Water Bombing – Aerial, Fixed Wing..... | 732015 | 3.62 |
| Water Bombing – Helicopter..... | 732042 | 3.63 |
| Water Bottling..... | 711018 | 2.65 |
| Water Taxi Service..... | 732038 | 1.37 |
| Water Testing..... | 763018 | 1.53 |
| Water Treatment System Operation | 753004 | 1.41 |
| Water Well Digging or Drilling..... | 721056 | 4.20 |
| Water Wholesale..... | 742006 | 1.71 |
| Waterbed Mattress Manufacture..... | 713030 | 1.78 |
| Waterproof Roofing Fabric Manufacture..... | 713002 | 1.78 |
| Waterproofing | 721016 | 5.19 |
| Waterproofing Agent Manufacture..... | 713020 | 2.44 |
| Waterslide Park..... | 761001 | 1.36 |
| Waterway Dredging, Expansion or Cleaning..... | 721017 | 4.20 |
| Waterworks or Water Treatment Plant Construction..... | 721028 | 5.91 |
| Waterworks or Water Treatment Plant or System Operation | 753004 | 1.41 |
| Wax Museum..... | 761039 | 0.53 |
| Wax Product Manufacture (not elsewhere specified) | 713004 | 0.47 |
| Weather Forecasting, Scientific Research Laboratory | 763030 | 0.33 |
| Weather Stations..... | 763030 | 0.33 |
| Weaving Mill..... | 715016 | 2.04 |
| Web Site Development | 763007 | 0.10 |
| Wedding Ceremonies – Religious Organization | 766016 | 0.46 |
| Wedding Hall Operation | 761015 | 0.99 |
| Weed Control..... | 764061 | 2.91 |
| Weed Control Product Manufacture (not elsewhere specified)..... | 713005 | 1.47 |
| Weigh Scale Operations | 732009 | 1.66 |
| Welding Services..... | 721057 | 5.21 |
| Well Digging or Drilling – Water..... | 721056 | 4.20 |
| Well Drilling – Oil or Gas..... | 704002 | 2.78 |
| Well Drilling – Oil or Gas (servicing by means of service rigs)..... | 704004 | 2.78 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|-----------------------------|--------------------------|
| Well Drilling – Oil or Gas (servicing by means other than service rigs)..... | 704003 | 2.78 |
| Well Maintenance, Obstruction Removal or Downhole Component Replacement | 704004 | 2.78 |
| Well Maintenance, Perforating Rig Anchoring | 704003 | 2.78 |
| Whale Watching Tours | 761050 | 1.60 |
| Wharf Construction or Repair..... | 722003 | 5.54 |
| Wharf Operation – Marine Bulk Terminal | 732025 | 3.36 |
| Wharf Operation – Marine Container Terminal | 732026 | 3.36 |
| Wharf Operations – General | 732020 | 3.36 |
| Wheelchair Manufacture – Aluminum | 712028 | 2.25 |
| Wheelchair Sport Program..... | 766007 | 0.74 |
| White Mushroom Farming..... | 701016 | 2.78 |
| Wholesale – Beauty Supplies, Drugs or Vitamins | 742003 | 0.60 |
| Wholesale – Books | 742015 | 0.92 |
| Wholesale – Chemicals, Propane Gas or Insecticides | 742001 | 0.60 |
| Wholesale – Clothing, Linen or Other Textiles | 742002 | 0.58 |
| Wholesale – Dry Animal Feed or Supplements..... | 742007 | 0.92 |
| Wholesale – Fish..... | 742005 | 1.67 |
| Wholesale – Food, Beverages or Tobacco..... | 742006 | 1.71 |
| Wholesale – Garden Supplies | 742015 | 0.92 |
| Wholesale – Hand Tools or Metal Products..... | 742012 | 0.92 |
| Wholesale – Hardware, Electrical, Heating or Plumbing Supplies or Packaged Builders' Supplies | 742012 | 0.92 |
| Wholesale – Hay or Seed | 742007 | 0.92 |
| Wholesale – Household Furnishings..... | 742015 | 0.92 |
| Wholesale – Jewellery..... | 742015 | 0.92 |
| Wholesale – Light Equipment, Machinery or Parts or Electronic Equipment | 742008 | 0.59 |
| Wholesale – Logs..... | 742009 | 1.96 |
| Wholesale – Lumber, Plywood or Bulk Builders' Supplies..... | 742010 | 1.96 |
| Wholesale – Medical or Dental Supplies..... | 742011 | 0.60 |
| Wholesale – Packaged Petroleum Products | 742013 | 0.60 |
| Wholesale – Plastic | 742015 | 0.92 |
| Wholesale – Sporting Goods..... | 742015 | 0.92 |
| Wholesale – Steel or Metal..... | 742014 | 2.51 |
| Wholesale (no stock of goods)..... | 762005 | 0.32 |
| Wholesale (not elsewhere specified) | 742015 | 0.92 |
| Wholesale Meats (no cutting or processing)..... | 742006 | 1.71 |
| Wholesale Raw Hides | 742002 | 0.58 |
| Wild Plant Harvesting..... | 701027 | 3.37 |
| Wilderness Survival Training | 761028 | 1.49 |
| Wildlife Conservation..... | 762018 | 0.19 |
| Wildlife Rehabilitation or Relocation | 763002 | 1.57 |
| Will Endowment Investigation | 762035 | 0.17 |
| Window Blind Manufacture | 715003 | 2.04 |
| Window Cleaning..... | 764057 | 5.87 |
| Window Glass Repair or Replacement..... | 715020 | 3.77 |
| Window Installation..... | 715020 | 3.77 |
| Window Lineals Manufacture | 713028 | 2.01 |
| Window Manufacture – Aluminum | 712024 | 2.51 |
| Window Manufacture – Wood | 714041 | 2.46 |
| Window Sign Painting | 715009 | 2.25 |

| Classification Unit Description | Classification Unit Code | Base Rate for 2006 |
|--|--------------------------|--------------------|
| Window Washing, Hiring Workers for Own Home Maintenance..... | 764059..... | 0.99 |
| Wine Making Shop – Retail..... | 741022..... | 0.91 |
| Wine Manufacture (mass production – non-retail)..... | 711002..... | 2.03 |
| Wine Tasting Club..... | 761020..... | 1.57 |
| Winter Games – Organizing or Conducting..... | 761027..... | 0.63 |
| Wire Communications..... | 767006..... | 0.48 |
| Wire Extruding..... | 712041..... | 3.46 |
| Wire, Wire Fence or Other Wire Product Manufacture (not elsewhere specified)..... | 712041..... | 3.46 |
| Wireless Communications..... | 767006..... | 0.48 |
| Women's Centre..... | 766007..... | 0.74 |
| Wood Chip Mill..... | 714028..... | 4.89 |
| Wood Filler Manufacture..... | 713020..... | 2.44 |
| Wood Frame Construction or Renovation Work..... | 721027..... | 5.72 |
| Wood Kiln..... | 714004..... | 3.96 |
| Wood Preserving..... | 714030..... | 3.58 |
| Wood Yard Operation..... | 741010..... | 1.70 |
| Wooden Box, Crate, Pallet or Lath Manufacture..... | 714031..... | 8.32 |
| Wooden Component Manufacture (not elsewhere specified)..... | 714032..... | 5.61 |
| Wooden Fence or Gate Manufacture..... | 714033..... | 8.32 |
| Wooden Furniture Manufacture..... | 714034..... | 3.37 |
| Woodworking Shop..... | 714042..... | 3.72 |
| Word Processing..... | 762015..... | 0.14 |
| Writing Contract – Construction Management Consulting..... | 763005..... | 0.26 |
| Writing, Publishing or Map Production (no printing)..... | 762043..... | 0.46 |

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|---|-------------|------|
| X-ray Clinic – Private Medical Practice..... | 766015..... | 0.28 |
| X-ray Equipment Installation, Service or Repair..... | 764037..... | 1.43 |
| X-ray Equipment Manufacture..... | 715014..... | 0.44 |
| X-ray Equipment Rental..... | 741016..... | 1.96 |
| X-ray Laboratory..... | 763023..... | 0.33 |
| X-ray Testing – Industrial, Electrical Corrosion Control..... | 763013..... | 1.53 |
| X-ray Testing – Industrial Testing..... | 763018..... | 1.53 |

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|----------------------------|-------------|------|
| Yacht Manufacture..... | 715034..... | 3.72 |
| Yachts – Retail Sales..... | 764045..... | 2.15 |
| Yard Maintenance..... | 764061..... | 2.91 |
| Yoga Instruction..... | 761042..... | 1.49 |
| Yogurt Manufacture..... | 711015..... | 4.51 |
| Youth Counselling..... | 766007..... | 0.74 |

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|----------|-------------|------|
| Zoo..... | 761032..... | 1.57 |
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INDUSTRY RATES BY SECTOR

2006



The Classification and Rate list is published policy of the Board of Directors under the provisions of Section 82 of the *Workers Compensation Act*.

70 – PRIMARY RESOURCES SECTOR

7010 – Agriculture Subsector

| | | |
|--------|--|------|
| 701001 |Artificial Insemination or Animal Breeding | 3.37 |
| 701002 |Apiary..... | 3.37 |
| 701003 |Berry Farming..... | 3.37 |
| 701004 |Composting | 2.78 |
| 701005 |Dairy Farming..... | 3.37 |
| 701006 |Egg Farming | 3.37 |
| 701007 |Exotic Poultry Farming | 3.37 |
| 701008 |Farm Labour Supply or Farm Services | 3.37 |
| 701009 |Feed Lot or Stockyard | 6.43 |
| 701010 |Fur Bearing Animal Farming..... | 3.37 |
| 701011 |Grain Farming..... | 2.78 |
| 701012 |Greenhouse..... | 2.16 |
| 701013 |Hay or Seed Farming | 2.78 |
| 701014 |Hog Farming | 3.37 |
| 701015 |Hunting or Trapping | 3.37 |
| 701016 |White Mushroom Farming..... | 2.78 |
| 701017 |Orchard | 3.37 |
| 701018 |Ornamental Nursery..... | 2.16 |
| 701019 |Poultry Catching | 3.37 |
| 701020 |Poultry Farming | 3.37 |
| 701021 |Poultry Hatchery | 3.37 |
| 701022 |Ranch | 6.43 |
| 701023 |Riding Academy or Boarding or Breeding or Raising Horses..... | 6.43 |
| 701024 |Sod or Turf Nursery..... | 2.78 |
| 701025 |Vegetable Farming | 2.78 |
| 701026 |Vineyard | 3.37 |
| 701027 |Wild Plant Harvesting | 3.37 |

7020 – Fishing Subsector

| | | |
|--------|--|------|
| 702001 |Fin Fish Farming | 3.57 |
| 702002 |Fish Hatchery..... | 3.57 |
| 702004 |Shellfish Farming | 3.57 |
| 702005 |Dive Fishing..... | 5.89 |
| 702006 |Gillnet and Troll Fishing..... | 5.89 |
| 702007 |Longline and Trap Fishing..... | 5.89 |
| 702008 |Seine Fishing | 5.89 |
| 702009 |Trawl Fishing | 5.89 |
| 702010 |Fish Packing and Hand Picking | 5.89 |

7030 – Forestry Subsector

| | | |
|--------|---|------|
| 703001 |Chemical Brushing and Weeding or Chemical Tree Thinning or Spacing..... | 6.41 |
| 703002 |Brushing and Weeding or Tree Thinning or Spacing (not elsewhere specified)..... | 6.43 |
| 703003 |Cable or Hi-Lead Logging..... | 9.45 |
| 703004 |Dry Land Sort | 9.34 |

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|-------------|---|-------|
| 703005..... | Forest Fire Fighting..... | 6.41 |
| 703006..... | Ground Skidding, Horse Logging, or Log Loading..... | 9.45 |
| 703008..... | Integrated Forest Management..... | 9.45 |
| 703009..... | Log Booming..... | 9.34 |
| 703011..... | Log Processing..... | 9.45 |
| 703012..... | Logging Road Construction or Maintenance..... | 9.34 |
| 703013..... | Manual Tree Falling and Bucking..... | 9.45 |
| 703014..... | Mechanized Tree Falling..... | 9.45 |
| 703015..... | Shake Block Cutting..... | 9.34 |
| 703016..... | Tree Planting or Cone Picking..... | 3.21 |
| 703018..... | Marine Log Salvage..... | 11.22 |
| 703019..... | Helicopter Logging..... | 9.24 |

7040 – Oil and Gas or Mineral Resources Subsector

| | | |
|-------------|--|------|
| 704001..... | Clay, Peat, Soil, or Topsoil Digging or Processing..... | 2.65 |
| 704002..... | Oil or Gas Drilling..... | 2.78 |
| 704003..... | Oil or Gas Field Servicing (by means other than service rigs)..... | 2.78 |
| 704004..... | Oil or Gas Well Servicing (by means of service rigs)..... | 2.78 |
| 704005..... | Open Pit Coal Mining..... | 3.24 |
| 704006..... | Open Pit Metal or Mineral Mining..... | 3.02 |
| 704007..... | Placer Mining..... | 3.05 |
| 704008..... | Quarry..... | 2.64 |
| 704009..... | Seismic Exploration..... | 2.78 |
| 704010..... | Diamond Drilling, Seismic Drilling, or Shot Hole Drilling..... | 6.43 |
| 704011..... | Stone Crushing..... | 2.64 |
| 704013..... | Underground Mining..... | 6.21 |
| 704015..... | Geological, Geophysical, or Geochemical Field Work..... | 2.78 |
| 704016..... | Oil and Gas or Mineral Exploration, or Prospecting..... | 2.78 |

71 – MANUFACTURING SECTOR

7110 – Food and Beverage Products Subsector

| | | |
|-------------|---|------|
| 711001..... | Abattoir..... | 3.58 |
| 711002..... | Alcoholic Beverage Manufacture..... | 2.03 |
| 711003..... | Animal Feed or Supplement Manufacture or Packaging..... | 2.41 |
| 711004..... | Baked Goods Manufacture..... | 3.53 |
| 711005..... | Butter, Cheese, or Ice Cream Manufacture..... | 4.51 |
| 711006..... | Candy or Chocolate Manufacture..... | 1.01 |
| 711007..... | Cereal, Biscuit, Taco or Rice Product, Pasta, or Other Dry Food Product Manufacture (not elsewhere specified)..... | 3.53 |
| 711008..... | Coffee, Tea, Herb, or Spice Packaging or Manufacture..... | 1.66 |
| 711009..... | Fish Canning..... | 2.93 |
| 711010..... | Fish Processing or Fish Reduction..... | 2.93 |
| 711011..... | Flour Mill or Rice Mill..... | 1.72 |
| 711012..... | Food Product Manufacture (not elsewhere specified)..... | 2.46 |
| 711013..... | Fruit or Vegetable Canning, Bottling, or Processing or Fruit or Vegetable Product Manufacture..... | 3.58 |
| 711014..... | Ice Manufacture..... | 2.65 |

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|-------------|--|------|
| 711015..... | Liquid Dairy Product Manufacture | 4.51 |
| 711016..... | Meat Canning or Canned Meat Product Manufacture | 3.58 |
| 711017..... | Meat Cutting, Packing, or Processing | 3.58 |
| 711018..... | Non-Alcoholic Beverage Manufacture or Water Bottling..... | 2.65 |
| 711019..... | Poultry Processing..... | 1.78 |
| 711020..... | Sausage or Sausage Casing Manufacture | 5.98 |
| 711021..... | Smoked, Cured or Prepared Meat Product Manufacture (not elsewhere specified)..... | 5.98 |
| 711022..... | Sugar Refining and Packaging..... | 1.66 |

**7120 – Metal and Non-Metallic Mineral
Products Subsector**

| | | |
|-------------|---|------|
| 712001..... | Aircraft, Automobile, or Truck Assembly | 1.76 |
| 712002..... | Auto Spring or Chain Manufacture | 3.84 |
| 712003..... | Boiler, Tank, or Furnace Manufacture | 2.33 |
| 712004..... | Cement Manufacture..... | 1.78 |
| 712005..... | Ceramic or Terra Cotta Tile, Clay Brick, or other Ceramic or Clay Product Manufacture (not elsewhere specified)..... | 1.78 |
| 712006..... | Concrete Product Manufacture..... | 4.89 |
| 712007..... | Control Panel Manufacture, Installation, Service, or Repair..... | 1.47 |
| 712008..... | Die Casting..... | 4.89 |
| 712009..... | Electrical Switchgear or Transformer Manufacture, Installation, Service, or Repair..... | 1.47 |
| 712010..... | Elevator or Escalator Manufacture, Installation, Service, or Repair | 2.51 |
| 712011..... | Engine or Cylinder Manufacture or Rebuilding or Automobile Part Manufacture | 4.62 |
| 712012..... | Fishing Tackle Manufacture..... | 1.47 |
| 712013..... | Foundry..... | 4.89 |
| 712014..... | Galvanizing, Electroplating, or Protection Plating | 3.01 |
| 712015..... | Gypsum Product Manufacture | 1.78 |
| 712016..... | Heavy Equipment, Machinery, or Parts Manufacture or Installation (greater than 500 lbs weight)..... | 2.33 |
| 712017..... | Industrial Saw Blade Manufacture, Sharpening, Service, or Repair | 3.01 |
| 712018..... | Light Industrial Equipment, Machinery, or Power Tool Manufacture (less than 500 lbs weight) | 1.47 |
| 712019..... | Lime Kiln or Lime Manufacture | 1.78 |
| 712020..... | Machine Shop..... | 4.62 |
| 712021..... | Metal Bed, Furniture, or Ladder Manufacture..... | 3.28 |
| 712022..... | Metal Can or Tinware Product Manufacture..... | 2.25 |
| 712023..... | Metal Fastener Manufacture | 3.46 |
| 712024..... | Metal Door, Screen Door, or Aluminum Window Manufacture | 2.51 |
| 712025..... | Commercial Marine Vessel Manufacture, Service or Repair | 5.13 |
| 712026..... | Metal Pipe or Fitting Manufacture | 3.46 |
| 712027..... | Structural Metal Product Fabrication..... | 6.68 |
| 712028..... | Metal Product Manufacture (not elsewhere specified)..... | 2.25 |
| 712029..... | Metal Railing or Gate Manufacture | 3.28 |
| 712030..... | Metal Recycling..... | 5.61 |
| 712031..... | Powder Coating or Metal Enamelling..... | 3.01 |
| 712032..... | Precision Instrument Manufacture..... | 1.47 |
| 712033..... | Ready Mix Concrete Manufacture and Delivery..... | 3.58 |

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|--------|---|------|
| 712034 |Sheet Metal Fabrication..... | 3.53 |
| 712035 |Smelter..... | 2.07 |
| 712037 |Stone or Marble Cutting, Dressing, Shaping, or Lettering, or Stone or Marble Product Manufacture..... | 6.48 |
| 712038 |Structural Concrete Product Manufacture..... | 4.89 |
| 712039 |Tool and Die Making..... | 4.62 |
| 712040 |Truck Body or Trailer Manufacture..... | 3.53 |
| 712041 |Wire, Cable, or Other Wire Product Manufacture (not elsewhere specified) ... | 3.46 |
| 712042 |Fuel Cell Manufacture..... | 1.47 |
| 712043 |Soil, Topsoil, Peat, or Other Similar Gardening Material Packaging..... | 1.78 |
| 712044 |Dry Dock or Marine Railway..... | 5.13 |
| 712045 |Automated Wood Processing Equipment Manufacture..... | 1.78 |

7130 – Petroleum, Coal, Rubber, Plastic and Chemical Products Subsector

| | | |
|--------|---|------|
| 713001 |Acid, Base, Salt, Chemical, or Dye Manufacture (not elsewhere specified)..... | 1.47 |
| 713002 |Asphalt or Tar Roofing Product Manufacture..... | 1.78 |
| 713003 |Battery Manufacture..... | 1.47 |
| 713004 |Candle, Polish, or Other Wax Product Manufacture..... | 0.47 |
| 713005 |Chemical Pesticide or Herbicide Manufacture..... | 1.47 |
| 713006 |Compressed or Liquefied Gas Manufacture..... | 2.46 |
| 713007 |Cosmetic Product or Beauty Aid Manufacture..... | 0.47 |
| 713008 |Drug, Vitamin, or Pharmaceutical Manufacture..... | 0.47 |
| 713009 |Explosives, Fireworks, or Munitions Manufacture..... | 1.47 |
| 713010 |Fertilizer Manufacture..... | 1.47 |
| 713011 |Fibreglass or Cultured Marble Product or Acrylic Household Fixture Manufacture..... | 2.51 |
| 713012 |Fiberglass Insulation Manufacture..... | 2.51 |
| 713013 |Foam Product Manufacture..... | 2.46 |
| 713015 |Glue or Adhesive Manufacture..... | 2.44 |
| 713016 |Industrial Rubber Belt Manufacture, Installation, Service, or Repair..... | 5.98 |
| 713017 |Ink Manufacture..... | 0.47 |
| 713018 |Oil or Gas Production..... | 1.23 |
| 713020 |Paint, Putty, Stain, Sealant, Wood Filler, Varnish, or Waterproofing Agent Manufacture..... | 2.44 |
| 713021 |Petrochemical Manufacture..... | 1.47 |
| 713022 |Plastic Colour Concentrate Manufacture..... | 0.47 |
| 713023 |Plastic Film Extrusion and Flexible Packaging Manufacture..... | 3.40 |
| 713024 |Plastic or Rubber Recycling..... | 5.98 |
| 713025 |Plastic Product Manufacture (by thermoforming, injection moulding, or other moulding processes (not elsewhere specified)..... | 2.07 |
| 713026 |Plastic Product Manufacture (by blow moulding)..... | 2.50 |
| 713027 |Plastic Product Manufacture (by rotational moulding or liquid moulding).... | 2.50 |
| 713028 |Plastic Product Manufacture (by profile extrusion)..... | 2.01 |
| 713029 |Post Extrusion Fabrication of Plastic Products..... | 2.04 |
| 713030 |Rubber Mat, Mattress, or Life Raft Manufacture..... | 1.78 |
| 713031 |Small Rubber or Plastic Product Manufacture..... | 1.78 |
| 713032 |Soap, Bleach, or Cleaning Compound Manufacture..... | 1.47 |
| 713033 |Synthetic Resin Compound Manufacture..... | 2.44 |
| 713034 |Tire Retreading or Recapping..... | 2.50 |
| 713036 |Oil Refining or Recycling..... | 1.23 |

7140 – Wood and Paper Products Subsector

| | | |
|--------|--|-------|
| 714001 |Cardboard or Paper Container Manufacture | 1.78 |
| 714002 |Chemical Pulp and Paper Mill..... | 2.05 |
| 714004 |Custom Wood Kiln..... | 3.96 |
| 714006 |Envelope Manufacture | 1.78 |
| 714007 |Flush Door Manufacture..... | 2.46 |
| 714008 |Furniture Refinishing or Restoration | 3.37 |
| 714009 |Laminated Wood Structural Support Product Manufacture | 2.46 |
| 714010 |Mechanical Pulp and Paper Mill..... | 2.08 |
| 714012 |Oriented Strand Board Manufacture..... | 2.46 |
| 714013 |Paper Product Manufacture (not elsewhere specified) | 1.78 |
| 714014 |Paper Recycling or Cellulose Insulation Manufacture..... | 2.04 |
| 714015 |Planing Mill | 4.27 |
| 714016 |Portable Wood Mill..... | 4.89 |
| 714017 |Pre-Hung Door Assembly..... | 2.46 |
| 714018 |Prefabricated Log Home Kit Manufacture..... | 5.95 |
| 714019 |Pressed Board Manufacture (not elsewhere specified) | 2.07 |
| 714020 |Printing | 1.47 |
| 714022 |Sawmill | 3.97 |
| 714023 |Shake or Shingle Mill..... | 12.61 |
| 714024 |Stationery Manufacture | 1.78 |
| 714025 |Stile and Rail Door Manufacture | 2.64 |
| 714026 |Upholstering..... | 3.37 |
| 714027 |Veneer or Plywood Manufacture | 2.46 |
| 714028 |Wood Chip Mill..... | 4.89 |
| 714030 |Wood Preserving | 3.58 |
| 714031 |Wooden Box, Crate, Pallet, or Lath Manufacture..... | 8.32 |
| 714032 |Wooden Component Manufacture (not elsewhere specified)..... | 5.61 |
| 714033 |Wooden Fence or Gate Manufacture..... | 8.32 |
| 714034 |Wooden Furniture Manufacture..... | 3.37 |
| 714035 |Wooden Moulding Manufacture | 3.84 |
| 714036 |Wooden Musical Instrument Manufacture | 3.37 |
| 714037 |Wooden Post or Pole Manufacture..... | 3.58 |
| 714038 |Wooden Product Manufacture (not elsewhere specified)..... | 3.37 |
| 714039 |Wooden Toy Manufacture | 3.37 |
| 714040 |Wooden Truss Manufacture | 3.67 |
| 714041 |Wood Window Manufacture | 2.46 |
| 714042 |Woodworking or Carpentry Shop | 3.72 |
| 714043 |Coffin or Casket Manufacture..... | 3.37 |

**7150 – Other Products Subsector
(not elsewhere specified)**

| | | |
|--------|---|------|
| 715001 |Art, Craft, or Ornament Manufacture..... | 0.44 |
| 715002 |Awning or Awning Sign Manufacture..... | 2.04 |
| 715003 |Blind or Drapery Track Manufacture | 2.04 |
| 715004 |Brush, Broom, or Mop Manufacture | 2.04 |
| 715005 |Canvas or Nylon Product Manufacture (not elsewhere specified)..... | 2.04 |
| 715006 |Carpet or Rug Manufacture..... | 2.04 |
| 715007 |Clock or Watch Manufacture | 0.44 |

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|--------|---|------|
| 715008 |Clothing, Clothing Accessory, or Other Cloth Product Manufacture (not elsewhere specified)..... | 0.47 |
| 715009 |Commercial Sign Manufacture | 2.25 |
| 715010 |Cord, Rope, or Net Manufacture | 2.04 |
| 715011 |Cushion or Stuffed Toy Manufacture | 2.04 |
| 715012 |Custom Tailoring..... | 0.47 |
| 715013 |Drapery Manufacture | 0.47 |
| 715014 |Electric or Electronic Product or Component Manufacture (not elsewhere specified)..... | 0.44 |
| 715015 |Eyewear Manufacture..... | 0.44 |
| 715016 |Fabric Manufacture | 2.04 |
| 715017 |Footwear Manufacture | 2.04 |
| 715018 |Fur Product Manufacture..... | 2.04 |
| 715019 |Glass Recycling or Glass Brick, Bottle, or Other Container Manufacture..... | 3.77 |
| 715020 |Glass Shop, Window Installation, or Window Glass Repair or Replacement ... | 3.77 |
| 715021 |Illuminated or Electronic Sign Manufacture..... | 2.25 |
| 715022 |Jewellery or Trophy Manufacture | 0.44 |
| 715023 |Leather Product Manufacture | 2.04 |
| 715024 |Lighting Fixture Manufacture..... | 2.04 |
| 715025 |Luggage Manufacture or Repair | 2.04 |
| 715026 |Mattress Manufacture | 5.76 |
| 715028 |Orthotics or Prosthetics Manufacture, Sales, Service, or Repair | 0.44 |
| 715029 |Shoe Repair Shop or Leather Goods Repair | 2.04 |
| 715030 |Tannery | 2.04 |
| 715031 |Taxidermy..... | 2.04 |
| 715032 |Vinyl Window Manufacture | 3.77 |
| 715033 |Modular or Prefabricated Building Manufacture (not elsewhere specified)... | 5.98 |
| 715034 |Marine Pleasure Craft Manufacture | 3.72 |
| 715035 |Gasket or Filter Manufacture..... | 2.04 |

72 – CONSTRUCTION SECTOR

7210 – General Construction Subsector

| | | |
|--------|--|-------|
| 721001 |Asbestos Abatement..... | 6.13 |
| 721003 |Blasting or Avalanche Control | 4.22 |
| 721005 |Building Demolition..... | 5.74 |
| 721006 |Cellular, Microwave, Radar, or Transmission Tower Erection, Installation, Service, or Repair | 5.21 |
| 721008 |Commercial Refrigeration or Commercial Air Conditioning Work | 4.23 |
| 721009 |Concrete Cutting or Coring..... | 6.00 |
| 721010 |Concrete Placing, Finishing, Surfacing, or Repair..... | 6.02 |
| 721011 |Concrete Pumping | 6.00 |
| 721012 |Concrete Reinforcing | 12.45 |
| 721013 |Construction Labour Supply or General Labour Supply (not elsewhere specified)..... | 7.71 |
| 721014 |Crane Operation..... | 5.21 |
| 721015 |Deck, Railing, or Fence Installation | 5.19 |
| 721016 |Decking Application or Waterproofing..... | 5.19 |
| 721017 |Dredging | 4.20 |
| 721018 |Drywalling or Acoustic Board Installation..... | 6.02 |

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|--------|---|-------|
| 721019 |Electrical Work | 2.18 |
| 721020 |Pre-engineered Steel Building Construction | 7.28 |
| 721021 |Finishing Carpentry..... | 6.13 |
| 721022 |Fire and Flood Restoration..... | 5.91 |
| 721023 |Floor Covering Installation (not elsewhere specified)..... | 5.19 |
| 721024 |Framing or Residential Forming | 10.86 |
| 721026 |Hardwood Floor Laying or Refinishing..... | 5.19 |
| 721027 |House or Other Wood Frame Construction or Renovation Work..... | 5.72 |
| 721028 |Industrial, Commercial, Institutional, or Highrise Residential Construction... | 5.91 |
| 721029 |Insulation Work or Fireproofing..... | 7.02 |
| 721030 |Interior Decorating..... | 5.19 |
| 721031 |Land Clearing, Excavation, or Site Surface Preparation..... | 4.20 |
| 721033 |Lathing..... | 8.48 |
| 721035 |Log Home Construction | 5.74 |
| 721036 |Low Slope Roofing..... | 10.86 |
| 721037 |Masonry..... | 8.48 |
| 721038 |Oil or Gas Pipeline Construction or Repair..... | 4.30 |
| 721040 |Overhead Door Installation | 6.31 |
| 721041 |Painting or Wallpapering..... | 5.21 |
| 721042 |Plastering or Stucco Work..... | 8.48 |
| 721043 |Plumbing, Heating, Vent, Residential Air Conditioning, or Central Vacuum System Installation or Repair..... | 3.89 |
| 721044 |Pool, Spa, or Hot Tub Installation or Structural Repair..... | 5.72 |
| 721046 |Power Pole, Powerline, or Transmission Line Installation, Service, or Repair... | 5.21 |
| 721047 |Scaffolding, Tent, Staging, or Display Booth Rental and Installation | 5.93 |
| 721049 |Siding, Awning, or Gutter Installation, Service, or Repair..... | 7.98 |
| 721050 |Sign Installation, Service, or Repair..... | 5.21 |
| 721051 |Steep Slope Roofing..... | 15.75 |
| 721052 |Structural Concrete Forming..... | 8.46 |
| 721053 |Commercial Tank or Boiler Installation or Removal..... | 7.28 |
| 721054 |Tile Work or Terrazzo Laying | 6.58 |
| 721056 |Water Well, Foundational, or Directional Drilling..... | 4.20 |
| 721057 |Welding Services or Ornamental Metal Installation | 5.21 |
| 721058 |Mechanical Insulation..... | 6.15 |

7220 – Heavy Construction Subsector

| | | |
|--------|--|-------|
| 722001 |Bridge, Overpass, or Viaduct Construction or Repair..... | 8.87 |
| 722002 |House Raising or Structural Moving of Buildings or Heavy Equipment..... | 4.47 |
| 722003 |Pier, Wharf, or Dry Dock Construction or Repair | 5.54 |
| 722004 |Pile Driving | 5.52 |
| 722005 |Steel Frame Erection or Structural Repair of Steel Frames | 16.01 |
| 722006 |Steel Frame Painting, Bridge Painting, or Bridge Cleaning..... | 8.87 |
| 722007 |Structural Concrete Reservoir, Flume, Dam, Dyke, Causeway, or Jetty Construction or Repair | 16.01 |
| 722008 |Tunnelling..... | 15.99 |

7230 – Road Construction or Maintenance Subsector

| | | |
|--------|--|------|
| 723002 |Highway Maintenance (routine maintenance of all aspects of a specific section of highway)..... | 4.39 |
| 723003 |Highway, Road, or Parking Lot Painting..... | 4.39 |
| 723004 |Paving Services or Asphalt Manufacture | 4.39 |

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|-------------|--|------|
| 723005..... | Railway Construction, Maintenance, or Demolition | 5.87 |
| 723006..... | Road Construction (not elsewhere specified) | 5.89 |
| 723007..... | Snow or Ice Removal..... | 4.39 |
| 723008..... | Street Cleaning..... | 4.39 |
| 723009..... | Traffic Control | 4.39 |
| 723010..... | Earth and Rock Filled Structure Construction..... | 5.87 |

73 – TRANSPORTATION AND WAREHOUSING SECTOR

7310 – Warehousing Subsector

| | | |
|-------------|-------------------------------|------|
| 731001..... | Cold Storage Plant | 3.43 |
| 731002..... | Grain Elevator Operation..... | 3.61 |
| 731004..... | Recycling Depot | 3.63 |
| 731005..... | Warehouse Operation | 3.26 |

7320 – Transportation and Related Services Subsector

| | | |
|-------------|--|------|
| 732002..... | Aircraft Fueling..... | 5.44 |
| 732003..... | Aircraft Handling..... | 5.44 |
| 732004..... | Airport..... | 0.97 |
| 732005..... | Armoured Car Service..... | 1.63 |
| 732006..... | Auto Towing | 3.64 |
| 732007..... | Aviation or Flying School..... | 3.61 |
| 732008..... | Barge, Tug, or Other Water Transport of Goods (not elsewhere specified)..... | 6.26 |
| 732009..... | Bus Line or Chartered Bus Tours..... | 1.66 |
| 732011..... | Courier Services..... | 3.60 |
| 732012..... | Distribution Centre..... | 4.51 |
| 732013..... | Dump Truck Operation..... | 3.63 |
| 732014..... | Ferry Service | 1.37 |
| 732015..... | Fixed Wing Aerial Work or Other Specialty Air Operations (not elsewhere specified)..... | 3.62 |
| 732016..... | Fixed Wing Visual Flight Rule Operation..... | 3.61 |
| 732017..... | Fixed Wing Instrument Flight Rule Operation..... | 0.95 |
| 732018..... | Garbage, Debris, Industrial Waste, or Recyclable Material Removal..... | 8.72 |
| 732019..... | General Trucking (not elsewhere specified) | 7.28 |
| 732020..... | General Wharf Operations | 3.36 |
| 732021..... | Helicopter Visual Flight Rule Operation | 3.61 |
| 732022..... | Limousine, Chauffeur, or Handydart Services..... | 3.60 |
| 732023..... | Loading or Unloading Goods (not elsewhere specified)..... | 3.36 |
| 732024..... | Log Towing | 6.16 |
| 732025..... | Marine Bulk Terminal..... | 3.36 |
| 732026..... | Marine Container Terminal | 3.36 |
| 732027..... | Marine Piloting..... | 0.96 |
| 732029..... | Mobile Home or Boat Towing | 3.64 |
| 732030..... | Moving and Storage..... | 7.28 |
| 732031..... | Newspaper, Magazine, or Flyer Distribution or Contract Mail Delivery..... | 3.60 |
| 732032..... | Pilot Car or Auto Delivery Services..... | 3.60 |
| 732033..... | Railway | 1.66 |
| 732034..... | Ship Docking..... | 6.15 |
| 732036..... | Stevedoring..... | 3.36 |

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|--------|---|------|
| 732037 | Taxi Service | 5.46 |
| 732038 | Water Taxi or Crew Transport | 1.37 |
| 732040 | Harbour Commission or Port Authority | 0.98 |
| 732041 | Helicopter Instrument Flight Rule Operation | 0.95 |
| 732042 | Helicopter Aerial Work (not elsewhere specified) | 3.63 |
| 732044 | Log Hauling | 5.28 |
| 732045 | Fuel Storage Tank Operation and Fuel Distribution | 2.32 |

74 – TRADE SECTOR

7410 – Retail Subsector

| | | |
|--------|---|------|
| 741001 | Aircraft and Aircraft Equipment Sales and Leasing | 1.42 |
| 741002 | Auctioning Services | 0.91 |
| 741003 | Auto Sales (no service) | 1.42 |
| 741004 | Bicycle Shop or Sports Equipment Rental | 0.91 |
| 741005 | Butcher Shop | 1.96 |
| 741006 | Car or Truck Rental | 1.06 |
| 741008 | Department Store | 1.06 |
| 741009 | Eyewear Sales or Repair | 0.44 |
| 741010 | Firewood Yard | 1.70 |
| 741011 | Garden or Landscaping Supply | 1.70 |
| 741012 | Gas Bar | 1.06 |
| 741013 | General Retail (not elsewhere specified) | 0.91 |
| 741014 | Home Improvement Centre | 1.94 |
| 741015 | Jewellery, Clock, Watch, or Trophy Sales and Repair or Key Cutting | 0.44 |
| 741016 | Light Industrial Equipment, Machinery, or Power Tool Rental (less than 500 lbs weight) | 1.96 |
| 741017 | Mobile Home Sales or Installation | 0.91 |
| 741018 | Music Shop | 0.44 |
| 741019 | Party Supply | 0.91 |
| 741020 | Retail Art Gallery and Picture Framing | 0.44 |
| 741021 | Retail Bakery or Delicatessen | 1.96 |
| 741022 | Retail Brewing or Wine Making Shop | 0.91 |
| 741024 | Satellite TV Dish Sales, Service, or Installation | 0.91 |
| 741025 | Supermarket | 1.23 |
| 741026 | Retail Confectionery | 1.01 |
| 741027 | Auto Parts Supply | 0.91 |

7420 – Wholesale Subsector

| | | |
|--------|--|------|
| 742001 | Chemical Wholesale | 0.60 |
| 742002 | Clothing, Linen, or Other Textile Wholesale | 0.58 |
| 742003 | Drug, Vitamin, Pharmaceutical, or Beauty Aid Wholesale | 0.60 |
| 742004 | Film Distribution | 0.92 |
| 742005 | Fish Wholesale | 1.67 |
| 742006 | Food, Beverage, or Tobacco Product Wholesale | 1.71 |
| 742007 | Hay, Seed, Dry Animal Feed, or Other Similar Farm Product Wholesale | 0.92 |
| 742008 | Electronic Equipment or Light Equipment, Machinery, or Parts Wholesale (less than 500 lbs weight) | 0.59 |
| 742009 | Log Wholesale Trading | 1.96 |

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|-------------|---|------|
| 742010..... | Lumber, Plywood, Gyproc, Brick, or Other Similar Building Material Wholesale | 1.96 |
| 742011..... | Medical or Dental Supplies Wholesale..... | 0.60 |
| 742012..... | Electrical, Plumbing or Heating Supplies, or Packaged Building Supplies, Hardware, or Other Metal Product Wholesale..... | 0.92 |
| 742013..... | Packaged Petroleum Product Wholesale..... | 0.60 |
| 742014..... | Steel or Metal Wholesale (primary form)..... | 2.51 |
| 742015..... | Wholesale (not elsewhere specified)..... | 0.92 |

75 – PUBLIC SECTOR

7530 – Public Administration Subsector

| | | |
|-------------|---|------|
| 753001..... | EI Job Creation | 0.87 |
| 753002..... | Indian Band and Related Operations | 1.17 |
| 753003..... | Law Enforcement | 1.25 |
| 753004..... | Local Government and Related Operations | 1.41 |

76 – SERVICE SECTOR

7610 – Accommodation, Food and Leisure Services Subsector

| | | |
|-------------|---|------|
| 761001..... | Amusement Facility (not elsewhere specified) | 1.36 |
| 761002..... | Arcade..... | 1.36 |
| 761003..... | Auto Race Course | 1.57 |
| 761004..... | Bed and Breakfast..... | 1.69 |
| 761005..... | Billiard or Pool Hall..... | 1.36 |
| 761007..... | Bowling Centre..... | 1.36 |
| 761008..... | Cabin, Cottage, Lodge, Resort, or Other Overnight Rental Accommodation (not elsewhere specified) | 1.69 |
| 761009..... | Campground | 0.99 |
| 761010..... | Circus, Carnival, Rodeo, or Mechanical Amusement Ride..... | 1.57 |
| 761011..... | Live Performance Production House..... | 0.63 |
| 761012..... | Fitness Centre, Gym, or Health Centre | 1.17 |
| 761013..... | Guided Tour (not elsewhere specified) | 1.57 |
| 761014..... | Hair Styling Establishment or Esthetic Services..... | 0.63 |
| 761015..... | Hall Rental..... | 0.99 |
| 761016..... | Horse Race Course..... | 1.57 |
| 761017..... | Hotel..... | 1.69 |
| 761018..... | Industrial Catering | 2.66 |
| 761019..... | Catering Services (not elsewhere specified)..... | 1.60 |
| 761020..... | Organizing a Leisure, Social, or Sport Club | 1.57 |
| 761021..... | Massage Parlour, Steam Bath, or Escort Services | 0.63 |
| 761023..... | Mobile Catering | 1.60 |
| 761024..... | Motel | 1.69 |
| 761025..... | Live Performance Road House | 0.63 |
| 761026..... | Organizing or Operating a Private Camp | 1.69 |
| 761027..... | Organizing or Conducting Special Events (not elsewhere specified)..... | 0.63 |

| Classification Unit Code | Classification Unit Description | Base Rate for 2006 |
|--------------------------|--|--------------------|
| 761028 | Outdoor Sport Tour | 1.49 |
| 761029 | Parking Lot or Valet Parking | 1.69 |
| 761030 | Performing Arts | 0.63 |
| 761031 | Golf Course, Driving Range, Pitch and Putt, or Lawn Bowling Facility | 1.05 |
| 761032 | Private Park, Garden, or Zoo | 1.57 |
| 761033 | Property Management, Building Rental, or Mobile Home Parks and Strata Corporations | 0.99 |
| 761034 | Pub, Bar, Night Club, or Lounge | 0.91 |
| 761035 | Restaurant or Other Dining Establishment | 0.91 |
| 761037 | Rooming House or Hostel | 1.69 |
| 761038 | Ski Hill or Gondola Ride | 2.66 |
| 761039 | Public Art Gallery, Museum, or Other Special Interest Building Operation or Related Services | 0.53 |
| 761040 | Sports and Entertainment Facility | 1.57 |
| 761041 | Sports Administration | 0.53 |
| 761042 | Sports Instruction School | 1.49 |
| 761043 | Tanning Salon | 0.63 |
| 761044 | Travel Agency or Accommodation Registry | 0.15 |
| 761045 | Coffee Shops, Ice Cream Parlours, or Other Food Concessions (not elsewhere specified) | 0.70 |
| 761046 | Movie Theatre or Drive-In Theatre | 1.36 |
| 761047 | Mini Storage | 0.99 |
| 761049 | Park, Campground or Trail Maintenance | 0.99 |
| 761050 | Chartered Boat Tours | 1.60 |
| 761051 | Marina or Boat Rental | 1.60 |
| 761052 | Airline Catering | 3.15 |
| 761053 | Bingo Operations | 1.36 |
| 761054 | Casino or Other Gaming Operations (not elsewhere specified) | 0.68 |
| 761055 | Resort Timeshare Operations | 0.90 |

7620 – Business Services Subsector

| | | |
|--------|--|------|
| 762001 | Accounting | 0.14 |
| 762002 | Actuarial Services | 0.24 |
| 762003 | Administration of an Operation Conducted Outside B.C. | 0.15 |
| 762004 | Advertising or Public Relations Services | 0.30 |
| 762005 | Broker (not elsewhere specified) or Wholesale (no stock of goods in B.C.) | 0.32 |
| 762006 | Business Consulting | 0.16 |
| 762007 | Call Centre | 0.46 |
| 762008 | Chamber of Commerce | 0.19 |
| 762009 | Cheque Cashing | 0.08 |
| 762010 | Clerical Worker Supply | 0.14 |
| 762011 | Commercial Stock Audit | 0.70 |
| 762012 | Constituency Office, Consulate, Foreign Embassy, or MLA Office | 0.18 |
| 762013 | Custom Brokerage or Freight Forwarding (excluding handling of goods) | 0.14 |
| 762014 | Custom Brokerage or International Freight Forwarding (including handling of goods) | 0.70 |
| 762015 | Data Processing | 0.14 |
| 762016 | Employers' Association, Marketing Board, or Better Business Bureau | 0.19 |
| 762017 | Employment Agency or Aptitude Testing | 0.30 |
| 762018 | Environmental Conservation Services | 0.19 |
| 762019 | Financial or Lending Institution | 0.08 |

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|-------------|--|------|
| 762020..... | Graphic Design..... | 0.46 |
| 762021..... | Insurance or Bonding Services..... | 0.24 |
| 762022..... | Law Office, Notary Public, Labour Relations, or Supplementary Legal Services..... | 0.15 |
| 762023..... | Marine Cargo Inspection..... | 0.68 |
| 762024..... | Marine Ship Agency and Related Services..... | 0.32 |
| 762025..... | Market Research..... | 0.46 |
| 762026..... | Modeling, Booking, or Talent Agency..... | 0.30 |
| 762027..... | Mortgage Brokerage..... | 0.08 |
| 762028..... | Packaged Office Service..... | 0.14 |
| 762029..... | Private Investigation, Process Serving, Collection, or Bailiff Services..... | 0.46 |
| 762030..... | Product Demonstration..... | 0.30 |
| 762031..... | Professional Association..... | 0.13 |
| 762032..... | Property Management (administration only)..... | 0.22 |
| 762033..... | Real Estate Agency..... | 0.22 |
| 762034..... | Real Estate Appraisal or Appraisal Services (not elsewhere specified)..... | 0.08 |
| 762035..... | Research Services (not elsewhere specified)..... | 0.17 |
| 762036..... | Security or Stock Brokerage, Financial Planning, or Investment Services..... | 0.08 |
| 762037..... | Ship Chandlery or Ship Husbandry..... | 0.68 |
| 762038..... | Telemarketing..... | 0.46 |
| 762039..... | Telephone Answering Service..... | 0.46 |
| 762040..... | Translating or Interpreting Services..... | 0.19 |
| 762041..... | Union..... | 0.62 |
| 762042..... | Venture Capital Investment..... | 0.08 |
| 762043..... | Writing, Publishing, or Map Production (no printing)..... | 0.46 |
| 762044..... | Records Storage..... | 0.70 |
| 762045..... | Franchisor Services..... | 0.30 |
| 762046..... | Digital Printing..... | 0.47 |
| 762047..... | Publishing (with printing)..... | 0.47 |
| 762048..... | Comprehensive Business Outsourcing..... | 0.30 |

7630 – Professional, Scientific and Technical Services Subsector

| | | |
|-------------|--|------|
| 763001..... | Pet Grooming..... | 1.57 |
| 763002..... | Animal Humane Society or Wildlife Rehabilitation..... | 1.57 |
| 763003..... | Animal Training..... | 1.57 |
| 763004..... | Architectural Drafting or Design..... | 0.17 |
| 763005..... | Construction Management Consulting..... | 0.26 |
| 763006..... | Building or Home Inspection..... | 0.46 |
| 763007..... | Computer Consulting or Custom Computer Programming..... | 0.10 |
| 763008..... | Computer Software, Audio, or Video Duplicating or Document Scanning Services..... | 0.46 |
| 763009..... | Computer Software Package Design and Production..... | 0.10 |
| 763010..... | Consulting Engineering..... | 0.26 |
| 763011..... | Consulting (not elsewhere specified)..... | 0.46 |
| 763012..... | Dental Laboratory..... | 0.33 |
| 763013..... | Electrical Corrosion Control..... | 1.53 |
| 763014..... | Farrier Services..... | 1.57 |
| 763015..... | Forest Management Services..... | 1.76 |
| 763018..... | Industrial Testing..... | 1.53 |
| 763019..... | Interior Design Consulting..... | 0.46 |

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| 763020..... | Domestic Animal Breeding or Boarding..... | 1.57 |
| 763021..... | Land Surveying..... | 1.06 |
| 763022..... | Log Scaling..... | 1.76 |
| 763023..... | Medical Diagnostic Laboratory..... | 0.33 |
| 763024..... | Motion Picture, Commercial, or Television Post Production..... | 0.29 |
| 763025..... | Motion Picture, Commercial, or Television Production..... | 1.44 |
| 763026..... | Photo Film Processing or Microfilming..... | 0.46 |
| 763027..... | Photography Studio or Photographic Services..... | 0.46 |
| 763028..... | Pipeline or Heavy Equipment Inspection..... | 1.53 |
| 763029..... | Recording Studio..... | 0.29 |
| 763030..... | Scientific Research Laboratory..... | 0.33 |
| 763031..... | Television or Radio Broadcasting..... | 0.27 |
| 763032..... | Veterinary Hospital or Veterinary Services..... | 1.57 |
| 763033..... | Geological, Geophysical, or Geochemical Consulting or Analysis..... | 0.26 |
| 763034..... | Marine Vessel Surveying..... | 1.48 |
| 763035..... | Air Navigation Support..... | 0.27 |

**7640 – Other Services Subsector
(not elsewhere specified)**

| | | |
|-------------|--|------|
| 764001..... | Aircraft Maintenance or Repair..... | 0.95 |
| 764002..... | Armature Winding for Small Motors..... | 1.37 |
| 764003..... | Auto Dealership (sales and service)..... | 1.08 |
| 764004..... | Auto Glass Shop..... | 2.79 |
| 764005..... | Auto Recycling..... | 2.79 |
| 764006..... | Auto Service or Repair..... | 2.79 |
| 764007..... | Autobody Shop..... | 2.79 |
| 764008..... | Bindery..... | 1.30 |
| 764009..... | Blind or Drapery Cleaning..... | 1.57 |
| 764010..... | Car Wash or Auto Detailing..... | 2.60 |
| 764011..... | Carpet, Rug, or Upholstery Cleaning Using Portable Equipment..... | 3.90 |
| 764012..... | Cemetery or Crematorium..... | 0.99 |
| 764013..... | Daycare Centre, Preschool, or Playschool..... | 0.74 |
| 764014..... | Commercial Cleaning or Janitorial Services..... | 1.22 |
| 764015..... | Commercial Diving..... | 2.79 |
| 764016..... | Commercial Laundry or Linen, Uniforms, or Diaper Supply..... | 3.69 |
| 764017..... | Creek or Stream Enhancement..... | 2.79 |
| 764018..... | Domestic Cleaning..... | 4.89 |
| 764020..... | Dry Cleaning Facility or Laundromat..... | 1.57 |
| 764021..... | Portable Electronic Equipment or Small Household Appliance Service or Repair..... | 0.49 |
| 764022..... | Steam Cleaning, Sandblasting, or Pressure Washing of Buildings, Pools, or Parking Lots..... | 3.86 |
| 764023..... | Farm Equipment or Parts Sales, Service, or Repair (greater than 500 lbs weight)..... | 3.69 |
| 764024..... | Fire Prevention Equipment Sales, Service, Installation, or Inspection..... | 1.37 |
| 764025..... | Fish Enhancement..... | 2.79 |
| 764026..... | Fruit or Vegetable Packing or Packaging..... | 2.09 |
| 764027..... | Funeral Undertaking..... | 0.99 |
| 764028..... | Heavy Equipment, Machinery, or Parts Sales, Service, or Repair (greater than 500 lbs weight) (not elsewhere specified)..... | 3.69 |

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| 764029..... | Hiring or Providing Domestic Childcare..... | 0.74 |
| 764030..... | Home Support Services | 2.66 |
| 764031..... | Heavy Equipment or Machinery Rental (greater than 500 lbs weight)..... | 2.66 |
| 764032..... | Knife, Scissor, Handsaw, or Hand Tool Sharpening..... | 1.37 |
| 764033..... | Land Pollution Control | 2.79 |
| 764034..... | Locksmithing | 0.49 |
| 764035..... | Light Industrial Equipment, Machinery or Parts, or Power Tool Service or Repair (less than 500 lbs weight)..... | 1.37 |
| 764036..... | Mailing or Addressing Services..... | 1.30 |
| 764037..... | Major Household Appliance or Stationary Business Machines or Medical Equipment Service, Repair, or Installation | 1.43 |
| 764039..... | Marine Pollution Control | 2.79 |
| 764041..... | Ornamental Plant Rental or Office Plant Services..... | 1.43 |
| 764042..... | Paper Shredding | 1.43 |
| 764044..... | Plastic Laminating, Packing, or Packaging (not elsewhere specified) | 1.30 |
| 764045..... | Pleasure Boat, Motorcycle, Snowmobile, or Other Leisure Craft Sales and Service | 2.15 |
| 764046..... | Security or Patrol Services | 2.04 |
| 764047..... | Recreational Vehicle Sales, Service, or Rental | 2.15 |
| 764048..... | Septic Tank, Sewer, or Sewage Disposal System Services..... | 2.66 |
| 764049..... | Service Station | 1.34 |
| 764050..... | Steam Cleaning, Sandblasting, or Pressure Washing of Heavy Equipment | 2.66 |
| 764051..... | Structural Repair of Marine Pleasure Craft | 3.65 |
| 764054..... | Pest Control or Fumigation (not elsewhere specified)..... | 1.22 |
| 764055..... | Vending Machine or Amusement Machine Distribution | 1.43 |
| 764056..... | Washing Machine or Dryer Distribution (coin-operated) | 1.43 |
| 764057..... | Window, Gutter, or Awning Cleaning..... | 5.87 |
| 764058..... | Security Alarm System Sales, Service, Installation, and Repair or Telecommunication, Cable TV, or Other Similar Wiring | 1.60 |
| 764059..... | Hiring Workers for Own Home Maintenance..... | 0.99 |
| 764060..... | Landscaping or Installation of Lawn Irrigation Systems..... | 2.91 |
| 764061..... | Lawn Maintenance, Garden Maintenance, or Weed Control..... | 2.91 |
| 764062..... | Tree Services (not directly related to the forestry industry)..... | 12.63 |
| 764063..... | Commercial Retail Sign Shop or Document Copying Services..... | 1.30 |
| 764064..... | Social Companion Services | 0.74 |
| 764065..... | Chimney Cleaning | 4.89 |
| 764066..... | Furnace, Duct, or Air Vent Cleaning and Servicing..... | 4.89 |
| 764067..... | Pool, Spa, or Hot Tub Service..... | 1.22 |
| 764068..... | Automatic Door or Gate Installation, Service or Repair | 1.37 |
| 764069..... | Blind or Drapery Track Installation..... | 1.57 |

7650 – Education Subsector

| | | |
|-------------|--|------|
| 765001..... | College, Trade School, or Vocational School..... | 0.19 |
| 765002..... | Driving School..... | 0.56 |
| 765003..... | Library or Resource Centre | 0.46 |
| 765004..... | Non-Academic School (not elsewhere specified) | 0.56 |
| 765005..... | Independent or Private Primary or Secondary School | 0.56 |
| 765006..... | Tutoring Service..... | 0.22 |
| 765007..... | University | 0.22 |
| 765008..... | Public School District..... | 0.70 |

7660 – Health Care and Social Assistance Subsector

| | | |
|--------|---|------|
| 766001 |Acute Care | 1.15 |
| 766002 |Alcohol or Drug Treatment Centre..... | 0.74 |
| 766003 |Alternative Health Care..... | 0.30 |
| 766004 |Ambulance or First Aid Services | 1.15 |
| 766005 |Chiropractic Services, Chiropractic Care, or Chiropractic Practice | 0.36 |
| 766006 |Community Health Support Services..... | 0.87 |
| 766007 |Counselling or Social Services (not elsewhere specified) | 0.74 |
| 766008 |Dentistry or Ancillary Dental Services | 0.28 |
| 766009 |Fundraising or Charitable Organization | 0.46 |
| 766010 |Life and Job Skills Training | 1.06 |
| 766011 |Long Term Care | 2.07 |
| 766012 |Massage Therapy (licensed)..... | 0.36 |
| 766013 |Optometry | 0.28 |
| 766014 |Physiotherapy or Occupational Therapy | 0.36 |
| 766015 |Medical Clinic or Medical Practice (not elsewhere specified)..... | 0.28 |
| 766016 |Religious Organization | 0.46 |
| 766017 |Residential Social Service Facility | 2.04 |
| 766018 |Retirement Home or Seniors' Home (accommodation only) | 2.04 |
| 766019 |Short Term Care | 1.36 |
| 766020 |Supplementary Health Care | 0.28 |
| 766021 |Surgical Centre..... | 0.28 |

7670 – Utilities Subsector

| | | |
|--------|--|------|
| 767001 |Cable Television Service..... | 1.59 |
| 767002 |Internet Services..... | 0.48 |
| 767003 |Electric Utilities | 0.90 |
| 767004 |Gas Utilities..... | 0.60 |
| 767005 |Oil or Gas Transmission (oil or gas pipeline) | 0.65 |
| 767006 |Telephone or Telecommunication Services..... | 0.48 |

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