

Classification unit description

Coffee Shops, Ice Cream Parlours, or Other Food Concessions (not elsewhere specified) Classification Unit: 761045	Sector: Service Sector
	Sub-sector: Accommodation, Food, and Leisure Services

Introduction to classification units

We group all firms into classification units based on the products produced, the services provided, and the processes, technology, or materials used. The base premium rate reflects the cost of compensation and prevention in the classification unit.

This classification unit description provides an overview of the classification unit for general guidance only. Firms are classified based on this, our classification policies, Rate and Classification List, and other relevant classification unit descriptions. The items listed below are examples only; they are intended to be illustrative (not exhaustive). Every example may not apply to every firm in the classification unit.

Description	This classification unit covers retail coffee shops and ice cream parlours that sell food for consumption on or off-site. Other food concessions, not elsewhere specified, are also appropriately classified here. Food items are mainly prepared off-site.								
Retail	Here are some examples of goods that firms in this classification unit retail: <table><tr><td>Baked goods</td><td>Coffee</td></tr><tr><td>Desserts</td><td>Food</td></tr><tr><td>Ice cream</td><td>Juices</td></tr><tr><td>Pre-cooked meals</td><td>Soft drinks</td></tr></table>	Baked goods	Coffee	Desserts	Food	Ice cream	Juices	Pre-cooked meals	Soft drinks
Baked goods	Coffee								
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General information	Where "not elsewhere specified" is indicated in the Classification Unit (CU) title, please note that the CU is intended to represent business activities that are not appropriately represented elsewhere in the classification system. It recognizes that the current collection of CU descriptions are not exhaustive and that product or service type; processes or equipment; and industry competition must also be considered when determining a best industry fit.								
When to contact us	<p>Firms in this classification unit may also occasionally engage in other business activities. However, if they have a significant presence in any of the following industries, it may make sense for them to be assigned to another classification unit.</p> <ol style="list-style-type: none">1) restaurant, dining establishment, or food court booth in which meals are prepared on the premises (see CU 761035);2) retail bakery or delicatessen (see CU 741021);3) chocolate shop other establishment in which confections are prepared and sold over-the-counter to the final consumer (see CU 741026);4) an internet cafe (see CU 761001); or5) hot dogs or ice-cream sales from a cart or truck (see CU 761023). <p>Please contact us if you have any questions about this or anything else related to this classification unit description.</p>								
Base premium rates	<p>2017: 0.79% (or \$0.79 per \$100) of assessable payroll 2016: 0.76% (or \$0.76 per \$100) of assessable payroll 2015: 0.66% (or \$0.66 per \$100) of assessable payroll</p>								