

Classification unit description

Ski Hill	Sector: Service Sector
Classification Unit: 761038	Sub-sector: Tourism and Hospitality

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 firms that both operate ski hills or ski lifts or those that operate tramways, gondolas, or cable cars associated with a ski hill. Ski rental, when conducted in conjunction with the operation of a ski hill, is also covered in this classification unit.
Supporting activities	Firms in this classification unit may engage in additional activities that support their business undertaking. These activities include finance and administrative support and may also include: Operate cable cars Operate rope tows Ski rental Operate chairlifts Ski lessons
Hazard rating assignment	Based on the nature and extent of the risks and hazards in this classification unit, firms in this classification unit are assigned a moderate hazard rating for the purpose of defining first aid-related requirements (i.e., the application of G3.16, First aid assessment, in the Occupational Health and Safety Regulation). This section of the Regulation specifies mandatory minimum levels of first aid, including what type of first aid kits, facilities, and equipment are required.
When to contact us	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. 1) cross country ski operations (see CU 761032); 2) ski rental when conducted in conjunction with a separate retail operation (see CU 741013); or 3) ski rental when conducted in conjunction with a separate sports equipment rental operation (see CU 741004); or 4) operate gondolas independent of ski hill (see CU 761001). Please contact us if you have any questions about this or anything else related to this classification unit description.
Base premium rates	2026: 4.07% (or \$4.07 per \$100) of assessable payroll 2025: 3.88% (or \$3.88 per \$100) of assessable payroll 2024: 3.96% (or \$3.96 per \$100) of assessable payroll