



Meat Industry Association of New Zealand (Inc)

Submission to the Accident
Compensation Corporation on
Proposed Levy Rates for 2007/08

October 2006

Meat Industry Association
Level 13
113-119 The Terrace
P O Box 345
WELLINGTON

TABLE OF CONTENTS

| | |
|---|----|
| I: Introduction..... | 3 |
| II: Summary of Submissions | 4 |
| III: Classification Unit (CU) 21110 – Proposed Rates for 2007/08..... | 5 |
| Proposed Levy for 2007/08 Work Claims | 5 |
| Proposed Residual Claims Levy for 2007/08..... | 5 |
| <i>Recommendation 1</i> | 7 |
| Employer’s Account Reserves | 7 |
| <i>Recommendation 2</i> | 8 |
| IV: Partnership Programme | 8 |
| Setting of Administration Costs | 8 |
| Allocation of Administration Costs | 9 |
| <i>Recommendation 3</i> | 12 |
| <i>Recommendation 4</i> | 12 |
| Stop Loss Levy | 12 |
| Bulk-billed Public Health Care Costs..... | 12 |
| <i>Recommendation 5</i> | 13 |
| V: Contact Details | 13 |
| Appendix: List of MIA Members – 1 July 2006 | 14 |

I: Introduction

1. The Meat Industry Association of New Zealand Incorporated ('MIA') is a voluntary trade association representing New Zealand meat processors, marketers and exporters. It is an Incorporated Society (owned by members) that represents companies supplying virtually all of New Zealand sheepmeat exports and all beef exports, producing 17 per cent of our nation's exports by value (30 percent of New Zealand's primary sector export revenue). The New Zealand meat industry earned \$5 billion in export revenue in the year ended May 2006.
2. MIA member companies operate approximately 80 processing plants dispersed throughout the country. The plants slaughter and process approximately 24 million lambs, 4.4 million sheep and 4.2 million cattle and calves each year. Ninety percent of this production is processed into value-added products. Approximately 800,000 tonnes or 85% of the production is exported to overseas destinations. Our affiliate members add to the depth of expertise available from the membership, with representation throughout the meat supply chain, including road and rail transport, shipping lines, ports, packaging firms, specialist product exporters, research and technology.
3. The Association advocates on behalf of its members and provides advice on economic, trade policy, market access, employment relations, business compliance costs and technical and regulatory issues facing the industry, with a particular focus on:
 - Food safety trends and developments in importing countries
 - Economic and trade aspects of market access to key overseas markets
 - Major public policy proposals that could impact on industry operations
4. The MIA is also the interface between the meat industry and government (i.e., it is the consultative body referred to in various New Zealand statutes, such as the Meat Board Act 2004 and the Animal Products Act 1999).
5. The Association's mission is to:
 - Provide a forum for consideration of industry-wide commercial, human resource, marketing, and sanitary and zoosanitary issues; and
 - Provide the means of formulating a collective view on issues of industry-wide interest, and of conveying that position to government, departments of state, trade bodies, and other appropriate external agencies and organisations.
6. A list of Association members is attached as Appendix 1.

Background to this Submission

7. This submission is made by the MIA in response to the ACC *Consultation Document on 2007/08 Levy Rates for Levies for Employers* ('the Proposal'). It is mainly concerned with levy classification unit 21110 (meat processing) as the meat export industry is centred on the delivery of processed meat products.

8. In preparing this submission all members and affiliate members were consulted and asked for input. MIA members may also make individual submissions reflecting concerns relating to their specific operations.
9. Unless otherwise stated, figures quoted in the submission are based on those provided by ACC's *Information about proposed 2007/08 ACC levy rates for: Meat processing* ('the Information Pack')

II: Summary of Submissions

10. The MIA welcomes the proposed reduction in CU 21110 employer levies for the 2006/07 year. It is a matter of serious concern, however, that even in the face of this significant increase the overall levies payable by our Members would increase by a quite extraordinary amount.
11. The increase in residual levy is a particular concern as it introduces a new \$2.4 million cost to the export meat industry. This new cost is intended to cover the cost of claims for gradual process injuries that have not been reported, but where exposure occurred prior to 1999. We can appreciate the difficulties of ACC in calculating the costs of such claims, but nonetheless balk at the imposition of such a considerable cost given that it would seem to have a highly speculative basis. In our view, the increased residual levies also serve to highlight inequities in the way in which pre-1999 residual claims are recovered and give us cause to re-examine the rationale underlying recent amendments to the way in which treatments for gradual process injuries are funded.
12. We submit that ACC's emerging practise of building substantial reserves to enable smoothing of levies over time has become inappropriate for two major reasons. Firstly, it is our understanding that a fundamental principle of the post-1999 ACC scheme is that levies covered in each year are supposed to be sufficient to fund the cost of injuries occurring in that year. If levies are continually recovering more than is necessary to fund the cost of injuries in the year in which they are recovered, levies are self-evidently being set too high and those that have contributed to the surplus are entitled to expect a refund.
13. Secondly, should 'price-smoothing' of ACC levies become a standard practise, the value of levy rates as a means to change behaviour (i.e., to reward good performance) becomes distorted.
14. The MIA is also greatly concerned at the increase in administration fees for the Partnership Programme employers. We consider that there is a need for much greater transparency regarding the process through which expense and overheads are allocated to the Partnership Programme.
15. On a related matter, we submit that recovering Partnership Programme administration costs through charges based on standard levies does not reflect the way in which Partnership Programme resources are expended. Charges imposed on accredited employers should more closely reflect the respective burden they place on Partnership Programme resources. We suggest introducing a base fee to cover fixed costs, and a 'per claim' fee to cover costs of activities where an individual employer's injury performance has a direct bearing on the level of resource that is committed to that particular employer.

III: Classification Unit (CU) 21110 – Proposed Rates for 2007/08

Proposed Levy for 2007/08 Work Claims

16. ACC's proposals for the 2007/08 levy year would see a reduction in levies for 'current year' work claims for the 'Meat Processing' Classification Unit (CU 21110). This fall is quite substantial, dropping \$1.41 (or 25%) from \$5.66 to \$4.25 per \$100 payroll, and is naturally welcomed by the MIA.

Proposed Residual Claims Levy for 2007/08

17. The reduction in employer levy referred to in the preceding paragraph, however, is to large degree off-set by a massive 67% increase in the proposed residual claims levy for CU 21110 from \$0.70 to \$1.17 per \$100 payroll.
18. The Proposal (at page 16) attributes the increase in residual claims levies to issues regarding a change to the legislative rules attributing liability for gradual process injuries. In the past, gradual process claims were allocated to either the employer's account or the residual claims account based on the date of first treatment. ACC is now required, however, to attribute claims to these accounts based on the date of first exposure to the causative agent or activity.
19. This has meant that a number of claims previously attributed to the employers account have been transferred to the residual claims account. It has also meant that provision needs to be made for as-yet unreported gradual process claims where the first exposure occurred before 1999.
20. We appreciate that these factors will necessitate an increase in the residual claims levy – in part off-set by reductions in the employer levy. What this increase does, however, is further highlight the inherently inequitable way in which pre-1999 claims are funded.
21. We note that the average increase in residual claims levy is 19 cents. Seven cents (37%) of this is attributed to claims transferred from the employer account, and we would expect that this increase is matched by a directly corresponding decrease in employer levies. The remaining, 12 cents (63%) is to cover the estimated cost of as-yet unreported gradual process claims.
22. Assuming this 37% to 63% split is roughly the same across the residual claims levy increases in each individual levy group, CU 21110 employers face a new cost of \$0.30 per \$100 payroll to meet as-yet unreported gradual process injury claims stemming from events which occurred prior to 1999. Based on the 2005/06 payroll figures provided in the Information Pack, this alone represents a substantial new cost to the meat industry of around \$2.4 million per year.
23. The MIA resolutely opposes this new cost burden. We would question how ACC can predict the incidence and cost of dormant pre-1999 claims with any degree of accuracy. Even putting aside questions around whether employers are funding claims that will never eventuate, as a matter of principle it is wholly unjust to expect employers in 2007 to fund the unascertained costs of claims that have their origins in an employee's employment prior to 1999. In many, if not most, cases, a person's employer will have

changed, perhaps several times, since 1999. In such situations, a current employer clearly has no opportunity to take steps to prevent an injury occurring and manage exposure to costs.

24. In other words, it is difficult to find a robust policy rationale for this new cost – or for any employer contributions to the residual claims account for that matter. The link between present and pre-1999 employment is, at best, tenuous, and so there is little substance to any suggestion that employers are meeting the costs of past practises – particularly as time rolls on and the pool of current employers that never actually employed anyone in 1999 grows. Further, increasing residual levies can neither promote positive behaviour, nor discourage negative behaviour, as present circumstances and behaviours have little or no bearing on the setting of residual levy rates year-to-year.
25. Exploring this last point further, the exercise of preparing this submission has caused us to reflect on the merits of the legislative change referred to in paragraph 18. Drawing treatment costs from the residual claims account completely uncouples any possible link between the cost of treatment and the employer or industry that exposed a claimant to injury. The result is that such injuries are inevitably perceived as a matter which simply occurs, and employers are left feeling helpless in terms of their ability to doing anything to avoid exposure to these costs.
26. As a matter of logic, this is probably the case in most situations. An employer can usually do little to avoid an injury that has its origins in an exposure that occurred many years ago– other than take steps to alleviate the injury and/or prevent it deteriorating. We would expect all employers would do this as a matter of course without the need for any incentive.
27. However, by deducting the costs of treatment from the employer's account in the year of first treatment, employers are exposed to the fact that gradual process injuries that occur within their industry have an impact on the levies they are required to pay. There is an incentive to address gradual process injuries in a general sense, but this incentive is lost when the cost of treatment is drawn from a pool of money that is not directly linked to current injury performance (i.e., the residual claims account).
28. This incentive may not be overwhelming, but it is an incentive nonetheless and as a matter of common sense should not be discarded without good reason. We submit that this is regrettably what may have occurred, however.
29. In our view, funding treatment from the employer's account was no less fair than funding treatment from the residual claims account. From the perspective of equity, it is largely immaterial whether treatment is funded from the employer's account or the residual claims account, as both situations oblige current employers to fund treatment for injuries that are the result of an exposure at some time in the past.
30. On the contrary, one could argue against funding treatment from the residual claims account on the basis that in many, if not most, cases a claimant's present employment would have at least some of the characteristics that led to the development of the injury. One would expect that the first course of treatment would often follow an inflammation or exacerbation of the underlying injury.

Recommendation 1

31. The MIA recommends that ACC provides greater transparency around how it has reached its estimates of the number of as-yet unreported, pre-1999 gradual process claims.

Employer's Account Reserves

32. In our 2004 submission on 2005/06 levy rates, the MIA acknowledged that there may be some value in utilising reserves to maintain a degree of levy stability in the short term. Concerns over aspects of the Proposal have given us cause to question this position, however.

33. Page 45 of the Proposal shows that ACC is presently holding reserves (excluding reserves adjustment) of 176.6% of total claims liability. In dollar terms, this represents a surplus in excess of \$757million over and above the expected cost of claims liability. Although it was suggested in the 2004 consultation documents on the 2005/06 levy rates that levy rate smoothing would reduce the reserves in the Employer Account, the account is continuing to build its surplus, adding nearly \$350million in the year ending June 2006 alone.

34. ACC should be rightly congratulated for the part that investment returns has contributed to unanticipated surpluses. However, given the volume of reserves that have accumulated, we are concerned that inflated levy rates have played a major part in building the surplus. The MIA has in the past cautioned ACC against making overly pessimistic assumptions regarding the cost of claims, and we would hope that the steady increase in the Employer's account surplus would give ACC further cause to reflect on this point.

35. A more tangible concern of the MIA is that page 45 of the Proposal suggests that as at June 2008 ACC would still be holding reserves of 146.4% of claims liability (or a surplus of \$500 million above claims liability). The MIA submits that it is inappropriate for ACC to retain such a large surplus and drip-feed it back to levy payers through price smoothing.

36. There are two reasons for our view. Firstly, it is our understanding that the ACC scheme is intended to be fully-funded in the sense that in any given levy year, levy payers should contribute the funds required to meet the total cost of claims arising in that levy year. Where a surplus accumulates in any year, clearly those that paid levy in that year have been over-levied and have a right to be reimbursed as a matter of priority.

37. Secondly, while price-smoothing of levies can provide some valuable levy stability, disposing of such large surpluses through price-smoothing means that the levies become less responsive to changing behaviours of the levy-payers. The Information Pack itself recognises the intention that levy rates should play a role in influencing behaviour, where on page 15 it states:

Everyone can contribute to lower levy rates. Lower injury rates are the key to reducing your levy rate. So if you want to pay a lower levy rate, you can help to reduce it by:

- *Keeping yourself safe*
- *Keeping your workers safe*
- *Getting together with others in your Levy Risk Group to find ways to reduce injuries in the group overall.*

38. While price-smoothing does not mean that individual levy groups cannot make relative gains, it does mean the influence of improved (or declining) injury performance on levy setting is distorted. In short, when faced with a truer reflection of their cost of claims, levy payers may be more driven to take action.

Recommendation 2

39. The MIA recommends that ACC return the whole of current surplus in the Employer's account to employers by 30 June 2008.

IV: Partnership Programme

40. This section of the MIA submission addresses concerns raised by MIA members who are currently involved in ACC's Partnership Programme. The majority of the payroll of the meat processing industry (around 89%) is paid by employers that are within the Partnership Programme, with most of this paid by Full Self Cover ('FSC') employers.

Setting of Administration Costs

41. Under the Proposal, administration costs for participating in the Partnership Programme are proposed to more than triple to 4.8% of the standard levy the participating employer would otherwise pay. As a consequence, despite the significant drop proposed to the CU 21110 employer levy, the administration cost to accredited employers would increase from \$0.61 million in 2006/07 to \$1.5million in 2007/08¹.

42. Page 36 of the Proposal notes that roughly two-thirds of this 220% increase is due to the imposition of indirect expenses and overheads. These overheads are listed as:

- Levy Setting
- Levy Collection
- Injury Prevention
- Health and Safety
- Partnership Programme Support

43. As far as we can ascertain, the Proposal does not elaborate on what the \$1.4 million allocated to 'Health and Safety' overheads is intended to cover. We do note, however, that 'Health and Safety' is not listed as an overhead or expense of the Employer's account generally in tables setting out the expenses of the Employers account on page 13 of the Proposal and on page 20 of the Methodology. We would therefore be grateful for a clarification of what this 'Health and Safety' overhead is intended to cover.

44. We are also concerned at the lack of any meaningful information about the principles that were used to apportion overheads and expenses to accredited employers. We understand the ACC's intention is to promote fairer levy-setting by ensuring that all those that make demand on a resource contribute towards

¹ Based on the payroll figures for 2005/06 year provided in the Information Pack.

the cost of maintaining that resource. However, fairness also demands that decisions around overhead allocation are made on an open and transparent basis, and that appropriate emphasis is given to promoting accountability and efficiency.

45. As such, we call upon ACC to provide a much greater degree of information both on the way in it has allocated overheads to the Partnership Programme, and on the way in which it intends to spend the administration costs it proposes to recover from Partnership Programme employers. Without such information, one might consider that the \$4 million costs of Partnership Programme Support seems particularly high given that employers meet most of the cost of claims management etc.
46. The same principles should also apply to non-Partnership Programme administrative revenue. All levy payers have a valid interest in ensuring that administrative overheads are actively managed and kept to a minimum. Transparency in this regard is vital given that ACC does not face the direct, natural incentives for administrative efficiency that would otherwise exist in a competitive market.

Allocation of Administration Costs

47. Putting aside the actual quantum of overheads, the MIA also has concerns around the way in which they are recovered. With one exception, the categories of administration expenses listed in paragraph 42 should not be directly linked to the standard levies of individual levy risk groupings for cost-recovery purposes. In short, this is because the factors upon which standard levies are based do not reflect the factors that influence the amount that any employer, or group of employers, consumes Partnership Programme administrative resources.
48. Below we discuss why this is the case, but to provide some context to the discussion it is necessary to draw a comparison between two levy groupings and their respective standard levies. As mentioned above, the standard levy rate for Meat Processing (CU 21110) is \$4.25 – which is 28 times greater than the \$0.15 standard levy set for Primary Education (CU 84210).
49. Looking first at ‘Levy Setting’ we note that this is largely an exercise of calculating the estimated number of claims, total claim cost, and earnings of employees for a pending levy year. One would expect that assessing the number of claims and earnings of employees for each levy classification would involve reviewing trends and making projections based on historic figures. One would also expect that making such projections would not be materially more difficult for any one levy classification than for any other. We would certainly not expect that it is 28 times more difficult to estimate claims and employee earnings for meat processing than for primary education.
50. As for determining the cost of claims, we understand ACC’s approach to determining the anticipated costs involves inputting a range of variables into a Statistical Case Estimate Model². Again we submit that is difficult to see that it is 28 times more burdensome to define and input variables relevant to meat processing into this model than it is to define and input variables regarding primary education.

² Refer pages 57-61 of the 2007/08 Consultation Levy Rates Methodology

51. However, because 'Levy Setting' costs are recovered as a percentage of standard levies, meat processor employers are forced to pay 28 times more for this function to be undertaken than primary education employers are. We submit that this is inequitable and imposes an unjustified expense on meat processors.
52. A similar issue arises with regard to 'Levy Collection'. Given that there are only 27 accredited employers in CU21110, we would be surprised if it were 28 times more resource-intensive to collect levies from these employers than it is to collect levies from primary education employers. As a result, linking the amount of an accredited employer's contribution to 'Levy Collection' costs to standard levies is also inequitable.
53. The link between standard levies and 'Partnership Programme Support' is also tenuous. As noted above, standard levies are based on earnings of employees, anticipated costs of claims, and number of claims. With regard to FSC employers, earnings of employees and cost of claims are irrelevant to the demands those employers make on the Partnership Programme as claim costs are met in full by the employer. Only the number of claims has relevance to the administrative demands of FSC employers, and as a result one would expect that the number of claims would play an important role in fairly allocating 'Partnership Programme Support' costs.
54. Under the Proposal, however, different classification units attract an extraordinary range of 'per claim' administration costs. The following table illustrates this. It is based on information drawn from a selection of ACC's information packs for different levy groups, and uses the proposed 2007/08 levy rates applied to the most recent (2005/06) figures regarding size of payroll and number of claims.

Table 1: Partnership Programme 'Per Claim' Administration Costs

| Levy Risk Group | Standard Levy | PP Admin Levy <i>(Standard Levy x 4.8%)</i> | Total PP Admin Cost <i>(Total PP Employer Payroll/100 x PP Admin Levy)</i> | Number of PP Claims | PP Admin Cost per Claim |
|-------------------------------|----------------------|---|--|----------------------------|--------------------------------|
| Hospitality | \$0.59 | 0.03 | \$40,686 | 169 | \$241 |
| Government Administration | \$0.09 | 0.004 | \$22,918 | 93 | \$246 |
| Postal Services | \$1.29 | 0.062 | \$169,210 | 501 | \$338 |
| Finance and Insurance | \$0.07 | 0.003 | \$43,014 | 117 | \$368 |
| Retail Trade (Low Risk) | \$0.20 | 0.01 | \$6,722 | 14 | \$480 |
| Wholesale Trade (Medium risk) | \$0.46 | 0.022 | \$32,272 | 64 | \$504 |
| Beverage Manufacturing | \$0.45 | 0.0216 | \$15,541 | 27 | \$576 |
| Meat Processing | \$4.25 | 0.204 | \$1,500,000 | 2441 | \$616 |

| Levy Risk Group | Standard Levy | PP Admin Levy <i>(Standard Levy x 4.8%)</i> | Total PP Admin Cost <i>(Total PP Employer Payroll/100 x PP Admin Levy)</i> | Number of PP Claims | PP Admin Cost per Claim |
|---|----------------------|---|--|----------------------------|--------------------------------|
| Stevedoring | \$2.91 | 0.14 | \$18,242 | 27 | \$676 |
| Paper and Wood Panel Manufacturing | \$0.85 | 0.041 | \$79,550 | 71 | \$1120 |
| Construction | \$2.11 | 0.10 | \$63,870 | 47 | \$1358 |
| Primary, Secondary and Higher Education | \$0.15 | 0.0072 | \$44,055 | 32 | \$1377 |

55. If an FSC employer has accepted full responsibility for treatment and case management, it is difficult to find a compelling reason why it should cost a primary school \$1377 for each claim notified to ACC, whereas an employer in the hospitality sector would face a cost of only \$241. On the face of it, one would expect each claim notified would use a broadly similar amount of administrative resource.
56. For this reason, in our view it would be more equitable to recover the bulk of Partnership Programme administrative costs through the use of 'per claim' fees. Our suggested approach would be to set a 'flat fee' (basically a membership fee) for every accredited employer to cover the basic cost of participating in the scheme (e.g., audit costs). This flat fee should cover every cost centre where the number of claims reported by any individual employer does not materially influence the resources consumed by that employer.
57. The remainder of the Programme's administration costs should be recovered through a 'per claim' fee that is identical for every Levy Risk Group. This could be billed to each accredited employer at the end of each month based on the number of claims reported in that month.
58. Such an approach would provide a meaningful link between Partnership Programme administration fees and the relative burden individual levy groups place on the Partnership Programme administrative resources.
59. Perhaps more importantly, because the anticipated number of accredited employer claims in a levy group would play a direct part in the allocation of administration fees to that levy group, accredited employers would have a further incentive to continue working to improve injury performance. Many standard levies are set based on the performance of non-accredited employers only, which limits the ability of accredited employers to influence the amount they are required to pay to ACC by improving their injury performance.
60. In the Association's view, the only aspect of the Partnership Programme administration costs that would seem to have a logical link to standard levies would be Injury Prevention. It would seem likely that resources in this area would be targeted at industries that saw more frequent and/or severe injuries.

However, Injury Prevention costs represent just over 11% of the administration budget. In our view it is more important to pursue an equitable basis for recovering the 89% of the other administration costs – even though this may come at the expense of equity in terms of the funding of ‘Injury Prevention’ activities.

Recommendation 3

61. ACC must ensure that the apportionment of overhead costs and indirect expense to accredited employers is as transparent as possible.

Recommendation 4

62. Administration costs of the Partnership Programme should be recovered through a combination of a flat fee an across-the-board ‘per claim’ fee rather than as a percentage of standard levies.

Stop Loss Levy

63. For several years the MIA has submitted that the Stop Loss levy FSC employers are required to purchase provides little meaningful protection due to the spectacular decline in injury performance that would need to occur before losses came anywhere near the thresholds at which the cover took effect.
64. We note positively that ACC is proposing to provide greater flexibility in terms of the Stop Loss policies accredited employers will be able to purchase. This will allow an employer to elect to purchase cover with an even greater threshold at which cover took effect, presumably securing a cheaper premium as a result of accepting a lower likelihood of ever reaching the claims threshold.
65. Linking the threshold at which Stop Loss takes effect to the expected claims cost of that employer, rather than the levy an employer would otherwise pay, also seems to be a positive step in terms of making Stop Loss cover more relevant. However, in saying this we note that we have not had an opportunity to examine premiums that would be payable by employers and that the level of premium is perhaps the most important factor in determining whether an insurance policy has commercial relevance.

Bulk-billed Public Health Care Costs

66. The MIA also queries the linking of bulk-billed public health care costs (‘Bulk-Billed Costs’) to standard levies. Within the CU21110 levy group there is a history of relatively large number of claims, but relatively few of these are severe. This is demonstrated by the fact that CU21110 was previously considered a ‘Low Risk’ group for the purposes of purchasing Stop Loss Cover.
67. The number of injuries means that the CU21110 levy is set relatively high, which means that CU21110 employers pay a relatively high proportion of Bulk Billed Costs. Given that there are relatively few severe injuries, however, CU21110 employers are potentially making a much greater contribution to Bulk-Billed Costs than their patronage of the services covered by this levy component would justify.

Recommendation 5

68. We recommend that ACC should offer an option to FSC employers whereby these employers could elect to meet the full cost of any hospital treatment, ambulances etc., required as a consequence of a severe workplace injury.

V: Contact Details

69. To discuss this submission further, please contact:

Dave Harrison
Meat Industry Association
P O Box 345
Wellington
DDI: 04 495 8731
E-mail: dave.harrison@mia.co.nz

Appendix: List of MIA Members – 1 July 2006

| Members |
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| Advance Marketing Ltd |
| AFFCO New Zealand Ltd |
| Alliance Group Ltd |
| ANZCO Foods Ltd |
| ANZCO Green Island Ltd (ANZCO group) |
| ANZPAC Foods Ltd |
| APJ Meats Ltd |
| Auckland Meat Processors Ltd |
| Ballande New Zealand Ltd |
| Bernard Matthews New Zealand Ltd |
| Blue Sky Meats (NZ) Ltd |
| <i>Brookland (NZ) Ltd (in receivership)</i> |
| Canterbury Meat Packers Ltd (ANZCO group) |
| CMP Rakaia |
| Columbia Exports Ltd |
| Crown Marketing Ltd (ANZCO group) |
| Crusader Meats New Zealand Ltd |
| Dairy Meats NZ Ltd (AFFCO group) |
| Davmet New Zealand Ltd |
| Fern Ridge Ltd |
| Frasertown Meat Company Ltd |
| Garra International Ltd |
| Glovers Foods Ltd |
| Greenlea Premier Meats Ltd |
| Harrier Exports Ltd |
| Horizon Meats New Zealand Ltd (wholly owned subsidiary of Blue Sky Meats (NZ) Ltd) |
| Hygrade Casings Company (wholly owned subsidiary of New Zealand By-Products) |
| Lamb Packers Feilding Ltd (wholly owned subsidiary of Bernard Matthews NZ Ltd) |
| Land Meat (NZ) Ltd (AFFCO group) |
| Lanexco Ltd |
| Lowe Corporation Ltd |
| Mathias International (Mathias Meats NZ Ltd) |
| New Zealand By-Products |
| Pilot (NZ) Ltd |
| Primary Producers Co-operative Society Ltd (PPCS) |
| Progressive Gisborne Ltd (wholly owned subsidiary of Bernard Matthews NZ Ltd) |
| Progressive Meats Ltd |
| Riverlands Ltd (ANZCO group) |
| South Pacific Meats Ltd |
| Tara Exports Ltd |
| Taylor Preston Ltd |
| Te Kuiti Meat Processors Ltd |
| Towers Thompson (New Zealand) Ltd |
| Universal Beef Packers Ltd (UBP) |
| Wallace Corporation Ltd |

| Affiliate Members |
|---|
| AgResearch-MIRINZ Centre |
| Aon New Zealand Limited |
| Axis Intermodal (Ports of Auckland Ltd) |
| Carter Holt Harvey, Packaging |
| CentrePort Wellington |
| Energy for Industry (ex Meridian Solutions) |
| Hamburg-Sud New Zealand Ltd |
| Hapag Lloyd (New Zealand) Ltd |
| Maersk New Zealand Ltd |
| Oceanic Navigation Ltd |
| Port of Napier |
| Port Otago Ltd |
| Port Taranaki Ltd (previously Westgate Transport Ltd) |
| ProAnd Ltd (Meatek Ltd) |
| Rissington Breedline Ltd |
| Sealed Air (New Zealand), Cryovac Division |
| Thompson Clarke Shipping Pty Ltd (ANZ Marketing Representative for the Port of Los Angeles) |
| Vero Marine Insurance |