

Sub-Group 604-06, Bulk Liquids & Fuels Industry Sector 6: Trade

Rate Risk Category

50%

In order for an account to be considered for this classification, the account must maintain a base of operations (ex: depot, terminal, stand-alone storage structure for product hauled in Manitoba, etc.) in Manitoba.

Included	Similar but Classified Elsewhere
<p>✓ Sales, storage and distribution of:</p> <ul style="list-style-type: none"> • Bulk oil and gasoline - includes custom pick-up of used oil for transportation/sale to recycling plant. • Bulk fertilizers and chemicals, liquid or granular. • Natural or artificial gases - includes pick up, cleaning, refilling and delivery of propane tanks. 	<p>✗ Custom application of fertilizers or chemicals on farming fields is found under 104-02, "Agricultural Services" or 503-16, "Aviation Services".</p> <p>✗ Recycling oil is found under 315-05, "Recycling Fuel Products".</p> <p>✗ Selling gas at a retail level is found under 602-02, "Retail Gas & Car Wash".</p>
<p>✓ Custom hauling of bulk liquids or gases, including the delivery of bulk water.</p> <p>Effective January 1, 2014, under the Alternative Assessment Procedure (AAP), employers in interprovincial bulk liquids trucking activities are eligible to report their workers' payroll to the Canadian province or territory where their workers reside. For firms employing Manitoba resident workers, they will remain in 60406 rate code and an Optimal notification will be added to the account stating they have opted into the program.</p>	<p>✗ Custom hauling of any other product is found under 501-02, "Local & Long-Haul Trucking" or 501-11, "AAP Reporting - Trucking".</p> <p>✗ If only hauling through Manitoba (no base of operations in Manitoba) then found under 501-02, "Local & Long-Haul Trucking" or 501-11, "AAP Reporting - Trucking".</p> <p>✗ Inter-jurisdictional bulk liquids trucking participating in the AAP that do not employ Manitoba-resident workers are found under 501-10, "AAP - Registering Board".</p>

Last Updated: January 4, 2022

DISCLAIMER: Industry classification descriptions can change from time to time. Please make sure that you are reading the most current description, which can be found at www.wcb.mb.ca.

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<ul style="list-style-type: none"> ✓ Removal of sewage from septic tanks and removal of sludge or waste from storage tanks. ✓ Rental of portable toilets. 	<ul style="list-style-type: none"> ✗ Removal of hazardous waste (e.g. hog manure from a lagoon) is found under 501-03, "Waste Management, Snow Removal & Towing".
<ul style="list-style-type: none"> ✓ Sale of coal or wood as fuel. 	<ul style="list-style-type: none"> ✗ Cutting down trees for wood as fuel is found under 191-02, "Logging". ✗ Modifying (cutting) wood logs into firewood then the activity would fall under 31102 "Manufacturing Rough Cut Wood Products".

Alternative Assessing Procedure

The Alternative Assessing Procedure (AAP) is part of the Inter-jurisdictional Agreement on Workers' Compensation between the Workers Compensation Board of Manitoba and all other Canadian workers compensation bodies. It permits qualified employers to report their payroll (workers' earnings) to the Canadian province or territory where each worker resides, as opposed to splitting payroll based on mileage or time spent working in each jurisdiction.

Registration and premiums are paid in any and all Canadian jurisdictions where workers reside. If no workers reside in a specific jurisdiction, that jurisdiction will be identified as a "registering" board. In Manitoba, all "registering board" accounts are classified under 501-10, "AAP - Registering Board". No premiums are collected.

An injured worker has the "right of election" or the option to choose to file a claim with the WCB in the jurisdiction where the injury occurred or in the jurisdiction they reside. The costs of any claims filed outside the worker's resident province/territory will be billed back to the workers compensation body in the jurisdiction the worker resides.

Last Update: February 2019

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