

Check out [go2HR's](#) compiled list of tourism and hospitality business types with their corresponding preliminary base rates for 2024.

Business Type	Classification Unit (CU)	2023 Base Rate	2024 Preliminary Base Rate	Percentage Change vs. 2023
Campground	761009	\$1.31	\$1.42	+8.4%
Casino or Other gaming operations	761054	\$0.90	\$1.02	+13.3%
Coffee shops & Ice cream Parlours	761045	\$0.52	\$0.58	+11.5%
Golf course, Driving range, Pitch and putt, or Lawn bowling facility	761031	\$1.16	\$1.00	-13.8%
Mobile catering	761023	\$1.00	\$1.13	+13.0%
Outdoor sport tour	761028	\$2.28	\$2.74	+20.2%
Overnight and short-term accommodation	761056	\$1.34	\$1.44	+7.5%
Park, campground, or trail maintenance	761049	\$2.00	\$2.07	+3.5%
Pub, bar, nightclub, or lounge	761034	\$0.94	\$0.89	-5.3%
Restaurant or other dining establishment	761035	\$0.95	\$0.89	-6.3%
Ski hill	761038	\$5.26	\$3.96	-24.7%