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CONFIDENTIAL

DESPATCHED: 30\06\09

## **2008 CENSUS OF HOTELS AND RESTAURANTS**

Please correct any errors  
appearing in this label.

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Dear Sir\Madam,

Enclosed are two copies of the 2008 Census of Hotels and Restaurants questionnaire.

**COVERAGE AND SCOPE:** It covers all establishments engaged in the hotels and restaurants sector classified under the Fiji Standard Industrial Classification 2004's Tabulation Category H (refer note on page 2). If an establishment's hotels and restaurants activities are combined with other types of business, you should report on the hotels and restaurants side of the operations only.

**PURPOSE:** The census provides an important means of assessing the contribution this sector makes to the economy of Fiji, and indicates the changing composition and structure of the industry. The results of the Census are used by the Fiji Islands Bureau of Statistics in the estimation of the National Income of Fiji and in the provision of other key indicators.

**REFERENCE PERIOD:** Reference period is the calendar year 2008. If your accounting year is different provide information approximating closest to the calendar year 2008. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

**COMPULSORY REQUIREMENT:** The Census is conducted under the provisions of the Statistics Act 1961(Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before 30\07\09. Failure to meet this deadline could result in legal action without further notice.

**CONFIDENTIALITY OF INFORMATION:** Information supplied will be used by the department for the preparation of statistics. Any release of information will be in accordance with the Statistics Act and only persons authorised will have access to individual information.

**CONTACT PERSON FOR HELP AND ADVICE:** Ms Talica Naivota on extension 117 or email: [tnaivota@statsfiji.gov.fj](mailto:tnaivota@statsfiji.gov.fj)

T.Bainimarama  
**Government Statistician**

**NOTE:** Under the Fiji Standard Industrial Classification 2004 Hotels and Restaurants include all units mainly engaged in providing hospitality services in the form of accommodation, meals and drinks.

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## ORGANISATIONAL STRUCTURE

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1 A business can have more than one establishment involved in similar or different activities at different locations. State the location, the type of activity engaged in and the Gross Turnover of each establishment during the year.

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## FORM OF OWNERSHIP

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- 4 (1) Fiji owned:  
This is an establishment operating in Fiji in which 51% or more equity is held locally.
- (2) Branch of an overseas company:  
This is an establishment operating in Fiji which is controlled by or supervised by an overseas head office and which is an integral part of the foreign parent organisation. Branch has no equity share capital.
- (3) Subsidiary of an overseas company:  
A company is a subsidiary of another if that other company owns this subsidiary wholly or holds more than half the nominal value of the equity share capital of this subsidiary company.

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## EQUITY PARTICIPATION

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5 Give the proportion of the share capital held by residents of Fiji. Equity share capital held by companies or individuals on behalf of residents of Fiji should also be included.

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## NATURE OF WORK

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6 In cases where establishments are involved in more than one activity at a single location, please state the major activity involved in.

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## OPERATING STATUS

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7 If you are no longer in business, a **STATUTORY DECLARATION** must be attached to one copy of the questionnaire with the words "**CLOSED BUSINESS**" written across the questionnaire and returned to the Fiji Islands Bureau of Statistics. The Statutory Declaration must be signed by a Magistrate or a Barrister\Solicitor, Justice of Peace or a member of the Notary Public acting on your behalf. The Statutory Declaration must state the name of the business, nature of its activity and the date on which it ceased operation. If your business operated for part of the year 2008 please provide information for the duration your business operated.

## QUESTIONNAIRE

All relevant questions must be answered with clear and correct figures. Estimates will be accepted where actual data are not available. Values, **excluding VAT and Hotel Turnover Tax**, are to be expressed in Fiji Dollars.

### ORGANISATIONAL STRUCTURE

1	Does this business operate at more than one location ?			
	Please tick the appropriate box:    No          Yes          If yes, please give details below:			
	NAME OF ESTABLISHMENT\BRANCH (1)	PHYSICAL LOCATION OF BUSINESS (2)	MAIN TYPE OF BUSINESS OR ACTIVITY (3)	GROSS TURNOVER (4)
	<b>Note:</b> This return is required for the addressed establishment only. In case this is not possible, a combined return with similar main activities may be submitted. If the information can not be provided on this basis, please state the reasons:			
	<b>Remark:</b> Please comment here to assist in the interpretation of data supplied:			

### ACCOUNTING PERIOD

2	Please state the accounting period: From \ \2008 To \ \2008
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### LEGAL STATUS OF ORGANISATION

	Please tick appropriate box			
3	Individual ownership	1	Partnership	2
	[001] Co-operative	3	Private Limited Company	4
	Public Limited Company	5	Public or Statutory Body	6
	Non-Profit Organisation	7	Others (specify)	8

### FORM OF OWNERSHIP

4	Please tick appropriate box			
	[002] Fiji owned	1	Branch of an overseas company	2
	Subsidiary of an overseas company	3	Others (specify)	4

### EQUITY PARTICIPATION

5	Please indicate in the appropriate box equity capital held by Fiji Citizens.			
	(a) As at end of 2007	%	(b) As at end of 2008	%

### NATURE OF WORK

6	Please give a brief description of the main activity of the establishment\s covered by this return:			
	[003] FOR OFFICIAL USE ONLY			

### OPERATING STATUS

7	Please state whether the establishment in question (tick appropriate box)			
	Operated during the whole of the accounting period specified	1		
	Operated during part of the accounting period specified (specify mths)	2		
	Had not commenced business during the accounting period specified	3		

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**INCOME FROM SALE OF GOODS AND SERVICES**

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- 8 This should be the actual selling value net of any discount or rebate allowed to the buyer.
- 9 This shows the composition of question 8.
- Alcoholic drinks refer to spirit, wine and beer etc.  
Non-alcoholic drinks refer to mineral water and soft drinks etc.
- 9 c) Income\commission received by hotels for organising tours.
- 9 d) Include here, if applicable, income from beauty salons and laundry services etc. provided by the hotel.

**Exclude VAT charged on goods and services provided.**

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**OTHER INCOME**

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- 10 This is the resale value of goods bought, the goods being in the same condition as received and having undergone no intervening manufacturing process by your establishment eg duty free goods.
- 12 a] Include all claims arising from business insurance. Examples of business insurances are insurance against the risk of buildings, properties and stocks. Exclude life, education or any other personal insurance.
- 12 b] Include all claims arising from casualty insurance. Examples of casualty insurance are insurance against the risk of accidents and illness to employees. Claims for life, education or any other form of personal insurance are to be excluded.

**INCOME FROM SALE OF GOODS AND SERVICES**

8	Please enter in the box the total income from the sale of goods and services [Codes 005+006+013+020+021]	004	\$
9	Please analyse the value given in question 8 according to the following items:		VALUE (\$)
a	INCOME FROM THE PROVISION OF ACCOMMODATION	005	
b1	TOTAL INCOME FROM SALES OF GOODS FOR CONSUMPTION ON THE PREMISES (Codes 007 to 012)	006	
	of which i) Food	007	
	ii) Beverages -tea,coffee and cocoa	008	
	alcoholic drinks	009	
	Non –alcoholic drinks	010	
	Total beverages [Codes 008-010]	011	
	iii) Tobacco and tobacco products	012	
b2	TOTAL INCOME FROM SALES OF GOODS FOR CONSUMPTION OFF THE PREMISES [Codes 014 to 019]	013	
	of which i) Food	014	
	ii) Beverages - tea, coffee and cocoa	015	
	alcoholic drinks	016	
	non-alcoholic drinks	017	
	Total beverages [Codes 015-017]	018	
	iii) Tobacco and tobacco products	019	
c	Receipts from hotel organised activities and tours	020	
d	Receipts from services rendered by hotels eg beauty and massage, laundry etc	021	

**OTHER INCOME**

			VALUE (\$)
10	Value of goods sold in the same condition as purchased (refer question 30 )	022	
11	Rent received for the hire of building, plant and machinery and furniture etc	023	
12	Insurance claims received: a) Business insurance claims received	024	
	b) Casualty insurance claims received	025	
13	Subsidies and grants received from: i) Within Fiji	026	
	ii) Overseas	027	
14	Income from: a) Rent received from land	028	
	b) Interest received	029	
	c) Dividends received	030	
	d) Royalty received	031	
15	Profit or loss received from any other business in which you have an interest	032	
16	Bad and doubtful debts recovered	033	
17	Exchange gain	034	
18	Gain on sale of fixed assets	035	
19	All other income received (specify). _____ _____	036	
	Total other income (Codes 022 to 036)	037	

20	Hotel Turnover Tax (Hotels only)	038	
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21	VAT charged on goods and services provided	039	
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22	<b>GRAND TOTAL OF ALL INCOME RECEIVED (Codes 004+037 +038+039)</b>	040	\$
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**PURCHASES OF MATERIALS DURING THE YEAR**

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- 23 State in detail the total value of all purchases of materials and supplies for use in the preparation of food; for provision and maintenance of accommodation and for the operation of a hotel, bar, restaurant or catering business etc.

Direct import by establishments should be reported at cost.

The cost of freight and transport should be excluded unless it is accounted for as part of the purchase price. Transport cost paid to outside firms should be included in question 34.

Exclude all purchases of plant and machinery and other capital equipment purchased by you that should be included in question 61.

Alcoholic drinks refer to spirit, wine and beer etc.

Non-alcoholic drinks refer to mineral water and soft drinks etc.

**Exclude VAT paid on supplies of goods and services.**

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**FUEL, ELECTRICITY AND WATER**

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- 24-27 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.

- 28 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

## PURCHASES OF MATERIALS AND OPERATING EXPENDITURE

23	Please state the value of all materials and supplies purchased during the year.						
			VALUE (\$)				TOTAL (5)
			IMPORTED		LOCALLY PRODUCED		
			PURCHASED		PURCHASED		
	DESCRIPTION OF MATERIALS AND SUPPLIES		FROM ABROAD (1)	LOCALLY (2)	FROM MANFT (3)	FROM OTHERS (4)	
A]	<b>TOTAL FOOD</b>	041					
	Please analyse <u>FOOD</u> below:						
	Bread and cereals	046					
	Meat	051					
	Fish	056					
	Dairy products	061					
	Oils and fats	066					
	Fruit	071					
	Vegetables	076					
	Root-crops	081					
	Sugar	086					
	All other food	091					
B]	<b>TOTAL BEVERAGES</b>	096					
	Please analyse <u>BEVERAGES</u> below:						
	Tea, coffee and cocoa etc	101					
	Non-alcoholic beverages	106					
	Alcoholic beverages	111					
C]	<b>TOTAL TOBACCO &amp; TOBACCO PRODUCTS</b>	116					
D]	<b>TOTAL LINEN, FURNISHING ETC</b>	121					
E]	<b>TOTAL KITCHENWARE &amp; TABLEWARE</b>	126					
F]	<b>TOTAL CLEANSING MATERIALS ETC</b>	131					
G]	<b>TOTAL OTHERS:specify_____</b> _____ _____ _____	136					
	<b>Total</b>	<b>141</b>					

## FUEL, ELECTRICITY AND WATER

Please state the expenditure incurred on fuel, electricity and water			VALUE (\$)
24	Petrol/Automotive diesel fuel		146
25	Industrial diesel fuel/Heavy fuel oil		147
26	Kerosene		148
27	Liquid petroleum gas		149
28	Electricity		150
29	Water		151
	<b>Total</b>		<b>152</b>

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**OTHER EXPENDITURE**

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- 31 Refers to laundry and cleaning expenses paid to outside firms.
- 33 Repairs and maintenance costs paid to other firms covers the total costs of current repair and maintenance service provided by such firms on repairs done on vehicles, building etc of the establishment. Current repair and maintenance carried out by an ancillary repair and maintenance unit which has been treated as an independent establishment should be included.
- 34 Cartage and haulage expense includes payment for the transportation of goods and materials within the country. It excludes cost of transport carried out by your own equipment and employees.
- 36 Contract and commission work done by other establishments on your materials covers payments made by the establishment for contract and commission work done on materials controlled by your establishment.
- 44 a) Include payment in respect of leased/rented land. If it is not possible to separate payments made for land from building, please include expenditure in Question 44.
- b) Interest payments include interest on long-term debts and interest on any other money the establishment has borrowed.

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**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**

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- 53 Please note that the information in respect of employment is for the last pay week in June 2008 but the rest of the question requires data for the appropriate accounting year.

Gross wages and salaries includes overtime, sick and holiday pay, bonuses, payments under piece rate schemes, all allowances, severance and redundancy pay, sales commissions paid to own employees and directors fee etc.

Payment in kind is the cost to the employer for providing employees with housing, transport, clothing, food, drinks, fuels, etc free of charge or at a reduced rate.

Expatriates are non-Fiji citizens who stayed in Fiji.

Working proprietors include all individual proprietors and partners who are actively engaged in the work of the establishment. Silent or inactive partners should be excluded unless they participate actively in the work of the establishment.

Unpaid family workers include persons living in the household of any of the proprietors of the owning establishment and working in the establishment without regular pay for at least a third of the normal working hours of the establishment.

**OTHER EXPENDITURE**

			VALUE (\$)
30	Cost of goods purchased for resale (refer to question 10)	153	
31	Laundry and cleaning services	154	
32	Music and other entertainment expenses	155	
33	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	156	
34	Cartage and haulage expenses paid to other firms	157	
35	Travel expenses (eg management, personal etc)	158	
36	Value of contract and commission work done	159	
37	Audit, accounting and legal fee	160	
38	Advertising and promotion etc	161	
39	Bank charges	162	
40	Postage, telephone and telecommunication etc	163	
41	Office stationery and supplies	164	
42	Management and consultation fee	165	
43	Rent paid for furniture, building, plant and machinery etc	166	
44	Expenditure on: a] Rent paid for land	167	
	b] Interest paid	168	
	c] Dividends paid	169	
	d] Royalty paid	170	
45	Bad and doubtful debts written off	171	
46	Business licenses, rates on property paid to central or local government etc	172	
47	Insurance paid: a] Business insurance	173	
	b] Casualty insurance	174	
48	Fiji National Training Council Levy	175	
49	Exchange losses	176	
50	Fixed asset expenses: a] Loss on sale of fixed assets	177	
	b] Depreciation claimed (to agree with question 63 (7))	178	
51	Payment for hotel organised activities and tours	179	
52	All other costs and expenses	180	
Total other expenditure (Codes 153 to 180 excluding 169)			181

**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**

53			NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTION TO FNPFC ETC	PAYMENT IN KIND
			(1)	(2)	(3)	(4)
a]	Fiji citizens	182				
b]	Expatriates	186				
	<b>Total</b>	190				
c]	Working without pay					
	i] Working proprietors	194				
	ii] Unpaid family workers	195				
	<b>Total (Codes 190(1) +194+195</b>	196				
d]	From the total number in employment given in code 196, please state:					
	Total Males	197	Total Females	198		

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**STOCKS**


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- 56 a] All trading stocks (stocks intended for resale) should be included. Stocks of capital goods intended for resale should also be included.
- b] This should include stocks of food, liquor supplies and consumables, fuels etc.

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**NET EARNINGS AND TAXES PAID**


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- 57 This is the net profit of your establishment\enterprise from the profit and loss account. The following method would enable you to check if all the information from the trading, profit and loss account have been entered onto the questionnaire:

	Income [ Code 040 + 207(3)]	\$
less	Expenditure [ Code 200]	\$
equals	Profit (+)\Loss (-) [Code 210]	\$

54	VAT paid on supplies of goods and services	199	
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55	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 141 (5) + 152 + 181 + 190 (2, 3, 4) + 199]</b>	200	\$
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### STOCKS

56	Please give the value of stocks held by your establishment		VALUE OF STOCKS (\$)		
			OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stock of finished goods bought for sale	201			
b]	Materials, fuel, supplies and components	204			
	<b>Total</b>	207			

### NET EARNINGS AND TAXES PAID

			Amount (\$)
57	Net profit\loss of your establishment\enterprise. If this does not agree with question 58, please give reasons _____	210	
58	Taxable income of your establishment\enterprise	211	
59	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	212	
60	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	213	

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**FIXED CAPITAL ASSETS**

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61 Please ensure that : The value given for depreciation should agree with the value given in question 50(b)

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**DATA ON ACCOMMODATION CAPACITY**

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62 b] Units refer to accommodation on its own eg bures, villas, cottages etc.

**FIXED CAPITAL ASSETS**

61			VALUE (\$)							
			Opening book value  (1)	Purchase of new and second hand assets at cost		Land Develop- ment & Improve- ment (4)	Own account const. (5)	Sales of capital assets (6)	Deprec- iation (7)	Closing book value (8)
				locally (2)	from abroad (3)					
a]	Land	214								
b]	Buildings	222								
c]	Plant and machinery	230								
d]	Furniture, fixtures and office equipment	238								
e]	Transport vehicles and related equipment	246								
f]	Others (specify): _____ _____ _____	254								
	Total	262								

**DATA ON ACCOMMODATION CAPACITY**

62	Please specify the accommodation capacity of your establishment:		
	a] Number of rooms	270	
	b] Number of units	271	

Signature of person completing the questionnaire: \_\_\_\_\_ Date \_\_\_\_\_

Name \_\_\_\_\_

Position \_\_\_\_\_

Telephone No \_\_\_\_\_ Fax No \_\_\_\_\_

Email \_\_\_\_\_

If Chartered Account in private practice, please place a tick in the box

**THANK YOU FOR COMPLETING THE QUESTIONNAIRE**