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CONFIDENTIAL

DESPATCHED: 28/06/19

## 2018 SURVEY OF REAL ESTATE ACTIVITIES

Tax Identification Number:

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Please correct any errors appearing in this label.

Dear Sir\Madam,

Enclosed is a copy of the 2018 Survey of Real Estate Activities questionnaire.

**COVERAGE AND SCOPE:** It covers all establishments engaged in Real Estate Activities Industry classified under the 2010 Fiji Standard Industrial Classification (refer to notes on page 2). If an establishment's Real Estate Activities are combined with other types of business, please report only on the operations of the Real Estate Activities.

**PURPOSE:** The census provides an important means of understanding the composition and structure of the industry and assessing the contribution of this sector to the economy. The results of the Census will be used by the Fiji 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 2018. If your accounting year is different provide information approximating closest to the calendar year 2018. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

**COMPULSORY REQUIREMENT:** The Survey is conducted under the provisions of the Statistics Act (Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill the questionnaire and return it to the undersigned on or before **31\07\19**. 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 authorised persons will have access to individual information.

**CONTACT PERSON FOR HELP AND ADVICE:** Ms. Michelle Khan on email mkhan@statsfiji.gov.fj or telephone 331 5822 (ext: 386 244) or direct line 323 0844.

Kemueli Naiqama [Mr]  
Deputy Government Statistician

**NOTE:** Under the 2010 Fiji Standard Industrial Classification, Real Estate Activities includes acting as lessors, agents and/or brokers in one or more of the following:

Selling or buying real estate, renting real estate, providing other real estate services such as appraising real estate or acting as real estate escrow agents. Activities in this section may be carried out on own or leased property and may be done on a fee or contract basis. Also included is the building of structures, combined with maintaining ownership or leasing of such structures.

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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 the questionnaire with the words "**CLOSED BUSINESS**" written across the questionnaire and returned to the Fiji 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 2018 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**, 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 cannot 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 \ \2018 To \ \2018
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### LEGAL STATUS OF ORGANISATION

3	Please tick appropriate box			
	001  Sole Trader	1	Partnership	2
	Private Limited Company	3	Public Limited Company	4
	Co-operative	5	Government Owned Trading Entity	6
	Statutory Boards	7	Central Government	8
	Local Authority owned entity	9	Local Government	10
	Joint Venture and Consortia	11	Non-profit organisation	12
	Trusts and Estates	13	Consulates and Foreign Embassies	14
	Branch of a Company Incorporated Overseas	15	Societies and Associations	16
	Other Business Type (specify)			17

### INTERNATIONAL TRADE

4	Please tick appropriate box		Yes	No
	Does the establishment import or export any type of goods or services			
	If yes, please specify. _____			

### FORM OF OWNERSHIP

5	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

6	Please indicate in the appropriate box the equity capital held by Fiji Citizens.			
	(a) As at end of 2017	%	(b) As at end of 2018	%

### NATURE OF WORK

7	Please give a brief description of the main activity of the establishment/s covered by this return:			
	003  FOR OFFICIAL USE ONLY			

### OPERATING STATUS

8	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 RECEIVED FROM FEES AND COMMISSIONS**

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9 This should be the actual fees, net of any discount allowed to the client, for the services rendered.

Include commission received from auction sales, real estate sales and valuation services etc

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

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**OTHER INCOME**

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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.

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.

<b>9 INCOME RECEIVED FROM FEES AND COMMISSIONS</b>				
Please state the amount of fees and commissions received from:			VALUE (\$)	
			FEES	COMMISSIONS
1	<b>Real estate activities with own or leased properties</b> - Includes buying, selling, renting and operating of self-owned or leased real estate, such as apartment buildings and dwellings; non-residential buildings, including exhibition halls, self-storage facilities, malls and shopping centers; and provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis; development of building projects for own operation, i.e. for renting of space in these buildings; subdividing real estate into lots, without land improvement and operation of residential mobile home sites.	004		
2	<b>Real estate activities on a fee or contract basis</b> - Includes activities of real estate agents and brokers; intermediation in buying, selling and renting of real estate on a fee or contract basis; management of real estate on a fee or contract basis; appraisal services for real estate and activities of real estate escrow agents.	006		
<b>3</b>	<b>Total (code 008 = 004 + 006) and (code 009 = 005 + 007)</b>	<b>008</b>		

<b>OTHER INCOME</b>			VALUE (\$)
10	Income from sales of goods without transformation (refer question 25)	010	
11	Subsidies and grants received	011	
12	Insurance claims received: a) Business insurance claims received	012	
	b) Casualty insurance claims received	013	
13	Profit or loss received from any other business in which you have an interest	014	
14	Rent received for: a) Building	015	
	b) Transport, Vehicles etc	016	
	c) Plant and machinery	017	
15	Income from: a) Rent received from land	018	
	b) Interest received	019	
	c) Dividends received	020	
	d) Royalty received	021	
16	Bad and doubtful debts recovered	022	
17	Exchange gain	023	
18	Gain on sale of fixed assets	024	
19	Receipts from industrial services rendered to others eg repairs & maintenance	025	
20	Other income received (specify):	026	
<b>21</b>	<b>Total Other Income (Codes 010 to 026)</b>	<b>027</b>	

22	VAT charged on goods and services provided	028	
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<b>23</b>	<b>GRAND TOTAL OF ALL INCOME RECEIVED (Codes 008+009+027+028)</b>	<b>029</b>	<b>\$</b>
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**PURCHASES OF MATERIALS DURING THE YEAR**

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- 24 State in detail the total value of all purchases of materials and supplies for use in the operation of your business.
- 25 State in detail expenditure of all materials and related articles purchased for resale during the year.

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

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**FUEL, ELECTRICITY AND WATER**

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- 27 - 30 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 31 This should include the cost of electricity, purchased for lighting, air conditioning, refrigeration etc.

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**OTHER EXPENDITURE**

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- 34 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.
- 35 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.
- 37 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.
- 48 a) Include all payments in respect of leased\rented land. If it is not possible to separate payment made for land from building, please include expenditure in Question 46[b].

<b>PURCHASES OF MATERIALS DURING THE YEAR</b>			VALUE (\$)
24	Expenditure on materials and related articles for use in the business	030	
25	Expenditure on Real Estate activities during the year (refer question 10)	031	
<b>26</b>	<b>Total (Code 030 + 031)</b>	<b>032</b>	

<b>FUEL, ELECTRICITY AND WATER</b>			VALUE (\$)
27	Petrol/Automotive diesel fuel	033	
28	Industrial diesel fuel/Heavy fuel oil	034	
29	Kerosene	035	
30	Liquid petroleum gas	036	
31	Electricity	037	
32	Water	038	
<b>33</b>	<b>Total (Codes 033 to 038)</b>	<b>039</b>	

<b>OTHER EXPENDITURE</b>			VALUE (\$)
34	Repairs and maintenance paid for : a] Transport, Vehicles etc	040	
	b] Buildings	041	
	c] Plant and Machinery	042	
35	Cartage and haulage expenses paid to other firms	043	
36	Travel expenses (eg management, personal etc.) a] Air	044	
	b] Land	045	
	c] Water	046	
37	Value of contract and commission work done	047	
38	Audit and accounting	048	
39	Legal fee	049	
40	Advertising and promotion etc	050	
41	Bank charges	051	
42	Postage	052	
43	Telephone and telecommunication etc	053	
44	Office stationery and supplies	054	
45	Management and consultation fee	055	
46	Rent paid for: a] Furniture	056	
	b] Buildings	057	
	c] Plant and Machinery	058	
47	Insurance paid: a] Business insurance	059	
	b] Casualty insurance	060	
48	Expenditure on: a] Rent paid for land	061	
	b] Interest paid	062	
	c] Dividends paid	063	
	d] Royalty paid	064	
49	Bad and doubtful debts written off	065	
50	Business licenses, rates on property paid to central or local government etc	066	
51	Fiji National University (FNU) Levy	067	
52	Exchange losses	068	
53	Loss on sale of fixed assets	069	
54	Depreciation claimed (to agree with question 66(7))	070	
55	All other costs and expenses	071	
<b>56</b>	<b>Total other expenditure (Codes 040 to 071 excluding code 063)</b>	<b>072</b>	

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**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**

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57 Please note that the information in respect of employment is for the last pay week in June 2018 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 to work.

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.

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**STOCKS**

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60 a) Finished goods bought for resale: are stocks of goods bought for resale in the same condition as purchased.

All trading and capital stocks (stocks intended for resale) should be included

b) Value of materials, fuel supplies and components: are stocks of raw materials not used up in production.

This should include stocks of materials used by the business in its operations.

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**LOANS AND ADVANCES**

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61 Please provide information relating to any loan or advances taken during the period.

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**NET EARNINGS AND TAXES PAID**

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62 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 has been entered onto the questionnaire:

	Income	[Code 029 + 098(3)]	\$
less	Expenditure	[Code 091]	\$
equals	Profit (+)\Loss (-)	[Code 119]	\$



<b>EMPLOYMENT AND COMPENSATION OF EMPLOYEES</b>						
57			NUMBER EMPLOYED (1)	GROSS WAGES AND SALARIES PAID (2)	EMPLOYER'S CONTRIBUTION TO FPNP ETC (3)	PAYMENT IN KIND (4)
a]	Fiji citizens	073				
b]	Expatriates	077				
	<b>Total</b>	<b>081</b>				
c]	Working without pay					
	i] Working proprietors	085				
	ii] Unpaid family workers	086				
	<b>Total (codes 081(1) +085 +086)</b>	<b>087</b>				
d]	From the total number in employment given in code 087, please state:					
	Total Males	088		Total Females	089	

58	VAT paid on supplies of goods and services	090	
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<b>59</b>	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED (Codes 032 + 039 + 072 + 081 (2, 3, 4) + 090)</b>	<b>091</b>	<b>\$</b>
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<b>STOCKS</b>					
			VALUE OF STOCKS (\$)		
60	Please give the value of stocks held by your establishment		OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stock of finished goods bought for resale	092			
b]	Materials, fuel, supplies and components	095			
	<b>Total</b>	<b>098</b>			

<b>LOANS AND ADVANCES</b>							
61		Opening Balances 01/01/18	Additions during the year	Principle Repayment during the year	Other Changes	Closing Balance 31/12/18	Total Interest Payable for the Year
		\$ [1]	\$ [2]	\$ [3]	\$ [4]	\$ [5=1+2-3+4]	\$ [6]
	Locally	101					
	Abroad	107					
	<b>TOTAL</b>	<b>113</b>					

<b>NET EARNINGS AND TAXES PAID</b>			Amount (\$)
62	Net profit/loss of your establishment\enterprise. If this does not agree with question 63, please give reasons		119
63	Taxable income of your establishment\enterprise		120
64	Amount, if any, of previous year losses that was deducted before arriving at the taxable income		121
65	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.		122

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**FIXED CAPITAL ASSETS**

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66 Please ensure that: The value given for depreciation should agree with the value given in question 54.

66 (5) Own Account Capital Construction: This is the cost of new fixed assets and additions to existing fixed assets made by the establishments own labour for its own use. Cost should be equivalent to labour costs plus value of materials at cost.

66 (G) Valuables include:

- (a) Entertainment, literacy & artistic originals;
- (b) Precious stones and metals (e.g. diamonds, non-monetary gold, Platinum and silver);
- (c) Other valuables (e.g. jewellery and collector items)
- (d) Antiques & other art objects

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**ENVIRONMENT RELATED QUESTIONS**

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In view of the importance of climate change and disaster related events, the FBoS has embarked on compiling Environment Economic Account to be consistent and comparable with other countries. Therefore, the need to capture these statistics from all sectors within the economy, including all business entities. The information provided by the establishment would help us further improve these accounts which would be used in planning and policy formulation.

67 Please provide the relevant information on the source of water for the establishment.

68 Please provide the relevant information on the source of energy for the establishment.

69 Please provide the relevant information on the method of solid waste disposal of the establishment.

70 Please provide the relevant information on the method of liquid waste disposal of the establishment.

FIXED CAPITAL ASSETS										
66			VALUE (\$)							
			Opening Book Value	Purchase of new and second hand assets at cost		Land Development & Improvement	Own Account Capital Construction	Sales of Capital Assets	Depreciation	Closing Book Value
				locally	from abroad					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
a]	Land	123								
b]	Non-Residential Building	131								
	Residential Building	139								
c]	Plant and machinery	147								
d]	Furniture, fixtures and office equipment	155								
	ICT equipment	163								
	Other office equipment	171								
e]	Transport vehicles and related equipment	179								
f]	Research & Development	187								
g]	Valuables (Antiques, Artistic Originals Precious Metals, etc )	195								
h]	Others (specify):	203								
	<b>Total</b>	<b>211</b>								

**ENVIRONMENT RELATED QUESTIONS**

67	Please tick the appropriate source of water for the establishments			
219	Metered Water			1
	Rain Water			2
	River / Creek			3
	Bore Hole			4
	Others (Please specify .....)			5

68	Please tick the appropriate source of energy for the establishments If tick 2, please tick appropriate source below.			
220	Electricity [FEA]			1
	Electricity [ Own Generation]			2
	(a) Solar			a
	(b) Hydro			b
	(c) Diesel / Thermal			c
	(d) Windmill			d

69	Please indicate the method of solid waste disposal of the establishments			
221	Collection by City / Town Council			1
	Collection by Private Companies			2
	Private Incineration			3
	Private Dumpsite			4
	Recycled			5
	Others (Please specify .....)			6

70	Please indicate the method of liquid waste disposal of the establishments		
	222	Connected to Sewerage Line	1
		Septic Tank	2
		Disposal in the sea / river	3
		Others (Please specify .....)	4

**Person we should contact if any queries arise regarding this form:**

Name: \_\_\_\_\_

Telephone: \_\_\_\_\_

Facsimile: \_\_\_\_\_

Position: \_\_\_\_\_

Email: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Please indicate (√) or (x) in the boxes below:

1) The company hires a Chartered Accountant

2) The form has been filled by a Chartered Accountant

**THANK YOU FOR COMPLETING THE QUESTIONNAIRE**