



ECONOMIC SURVEYS

PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES 2015

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3.4 Size of Establishments

Table 4: Size of Establishments

FSIC 2010		NUMBER OF PERSONS ENGAGED						
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	TOTAL
Legal and Accounting Activities		69	44	20	9	6	0	148
69101	Legal activities	36	21	11	4	1	0	73
69201	Accounting, bookkeeping and auditing activities; tax consultancy	33	23	9	5	5	0	75
Activities of Head Offices; Management Consultancy Activities		20	6	2	1	2	0	31
70101	Activities of head office	0	1	1	0	2	0	4
70201	Business and management consultancy activities	20	5	1	1	0	0	27
Architectural and Engineering Activities; Technical Testing and Analysis		53	22	11	7	1	0	94
71101	Architectural and engineering activities and related technical consultancy	48	20	11	7	1	0	87
71201	Technical testing and analysis	5	2	0	0	0	0	7
Scientific Research and Development		7	2	0	0	0	0	9
72101	Research and experimental development on natural sciences and engineering	3	2	0	0	0	0	5
72201	Research and experimental development on social sciences and humanities	4	0	0	0	0	0	4
Advertising and Market Research		39	6	5	3	0	0	53
73101	Advertising							
73201	Market research and public opinion polling	39	6	5	3	0	0	53
Other Professional, Scientific and Technical Activities and Veterinary Activities		35	6	5	1	0	0	47
74201	Photographic activities							
75001	Veterinary activities	35	6	5	1	0	0	47
GRAND TOTAL		223	86	43	21	9	0	382

3.5 Number of Persons Engaged as at 30th June 2015

Table 5 A: Number of Persons Engaged as at 30th June 2015

FSIC 2010		TOTAL WORKING WITH PAY		TOTAL WORKING WITHOUT PAY		TOTAL
SUB-CLASS	ACTIVITY	Local	Expatriate	Working proprietors	Unpaid family workers	
Legal and Accounting Activities		1,242	15	180	20	1,457
69101	Legal activities	536	4	97	13	650
69201	Accounting, bookkeeping and auditing activities; tax consultancy	706	11	83	7	807
Activities of Head Offices; Management Consultancy Activities		284	6	5	0	295
70101	Activities of head office	172	3	0	0	175
70201	Business and management consultancy activities	112	3	5	0	120
Architectural and Engineering Activities; Technical Testing and Analysis		591	16	31	0	638
71101	Architectural and engineering activities and related technical consultancy	557	16	30	0	603
71201	Technical testing and analysis	34	0	1	0	35
Scientific Research and Development		33	3	2	0	38
72101	Research and experimental development on natural sciences and engineering	18	3	1	0	22
72201	Research and experimental development on social sciences and humanities	15	0	1	0	16
Advertising and Market Research		281	0	36	4	321
73101	Advertising					
73201	Market research and public opinion polling	281	0	36	4	321
Other Professional, Scientific and Technical Activities and Veterinary Activities		135	0	18	3	156
74201	Photographic activities					
75001	Veterinary activities	135	0	18	3	156
GRAND TOTAL		2,566	40	272	27	2,905

Table 5 B: Number of Persons Engaged by Gender

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	Male	Female	TOTAL
Legal and Accounting Activities		753	704	1,457
69101	Legal activities	343	307	650
69201	Accounting, bookkeeping and auditing activities; tax consultancy	410	397	807
Activities of Head Offices; Management Consultancy Activities		164	131	295
70101	Activities of head office	96	79	175
70201	Business and management consultancy activities	68	52	120
Architectural and Engineering Activities; Technical Testing and Analysis		436	202	638
71101	Architectural and engineering activities and related technical consultancy	414	189	603
71201	Technical testing and analysis	22	13	35
Scientific Research and Development		24	14	38
72101	Research and experimental development on natural sciences and engineering	14	8	22
72201	Research and experimental development on social sciences and humanities	10	6	16
Advertising and Market Research		198	123	321
73101	Advertising			
73201	Market research and public opinion polling	198	123	321
Other Professional, Scientific and Technical Activities and Veterinary Activities		83	73	156
74201	Photographic activities			
75001	Veterinary activities	83	73	156
GRAND TOTAL		1,658	1,247	2,905

3.6 Macroeconomic Aggregates

Table 6: Macroeconomic Aggregates (\$)

FSIC 2010							
SUB-CLASS	ACTIVITY	GO	IC	VA	COE	CFC	OS
Legal and Accounting Activities		86,904,496	21,925,076	64,979,420	27,105,237	3,361,741	34,512,442
69101	Legal activities	37,342,061	13,782,423	23,559,638	9,775,860	1,613,899	12,169,879
69201	Accounting, bookkeeping and auditing activities; tax consultancy	49,562,435	8,142,653	41,419,782	17,329,377	1,747,842	22,342,563
Activities of Head Offices; Management Consultancy Activities		23,166,735	14,890,535	8,276,200	6,261,165	2,101,030	-85,995
70101	Activities of head office	15,124,583	11,847,923	3,276,660	3,961,789	1,998,468	-2,683,597
70201	Business and management consultancy activities	8,042,152	3,042,612	4,999,540	2,299,376	102,562	2,597,602
Architectural and Engineering Activities; Technical Testing and Analysis		54,559,014	12,637,030	41,921,984	10,763,505	181,433	30,977,046
71101	Architectural and engineering activities and related technical consultancy	50,426,532	11,436,568	38,989,964	10,207,191	120,422	28,662,351
71201	Technical testing and analysis	4,132,482	1,200,462	2,932,020	556,314	61,011	2,314,695
Scientific Research and Development		5,812,473	1,502,119	4,310,354	1,239,684	103,043	2,967,627
72101	Research and experimental development on natural sciences and engineering	3,643,942	1,194,658	2,449,284	971,408	66,101	1,411,775
72201	Research and experimental development on social sciences and humanities	2,168,531	307,461	1,861,070	268,276	36,942	1,555,852
Advertising and Market Research		25,846,615	11,801,442	14,045,173	5,763,003	463,438	7,818,732
73101	Advertising						
73201	Market research and public opinion polling	25,846,615	11,801,442	14,045,173	5,763,003	463,438	7,818,732
Other Professional, Scientific and Technical Activities		7,723,088	4,026,077	3,697,011	703,998	957,364	2,035,649
74201	Photographic activities						
75001	Veterinary activities	7,723,088	4,026,077	3,697,011	703,998	957,364	2,035,649
GRAND TOTAL		204,012,421	66,782,279	137,230,142	51,836,592	7,168,049	78,225,501

3.7 Gross Fixed Capital Formation

Table 7: Gross Fixed Capital Formation (\$)

FSIC 2010		LAND DEVELOPMENT AND IMPROVEMENT	NON RESIDENTIAL BUILDINGS	RESIDENTIAL BUILDINGS	PLANT AND MACHINERY	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	ICT EQUIPMENT	OTHER OFFICE EQUIPMENT	TRANSPORT VEHICLE AND RELATED EQUIPMENT	OTHERS	GROSS FIXED CAPITAL FORMATION
SUB-CLASS	ACTIVITY										
Legal and Accounting Activities		0	0	0	0	201,035	325,280	74,213	250,853	14,523	865,904
69101	Legal activities	0	0	0	0	176,523	70,421	74,213	2,341	14,523	338,021
69201	Accounting, bookkeeping and auditing activities; tax consultancy	0	0	0	0	24,512	254,859	0	248,512	0	527,883
Activities of Head Offices; Management Consultancy Activities		1,945,961	0	0	5,263	445,686	531,664	15,000	169,020	0	3,112,594
70101	Activities of head office	1,945,961			5,263	442,561	526,423	15,000	142,568		3,077,776
70201	Business and management consultancy activities		0	0		3,125	5,241	0	26,452	0	34,818
Architectural and Engineering Activities; Technical Testing and Analysis		0	0	0	0	11,316	55,201	3,215	78,526	0	148,258
71101	Architectural and engineering activities and related technical consultancy	0	0	0	0	8,901	55,201	3,215	78,526	0	145,843
71201	Technical testing and analysis	0	0	0	0	2,415	0	0	0	0	2,415
Scientific Research and Development		0	0	0	0	16,192	35,124	0	68,452	0	119,768
72101	Research and experimental development on natural sciences and engineering	0	0	0	0	16,192	35,124	0	68,452	0	119,768
72201	Research and experimental development on social sciences and humanities	0	0	0	0	0	0	0	0	0	0
Advertising and Market Research		0	0	0	0	16,523	15,263	2,045	212,563	0	246,394
73101	Advertising										
73201	Market research and public opinion polling	0	0	0	0	16,523	15,263	2,045	212,563	0	246,394
Other Professional, Scientific and Technical Activities		0	0	0	0	14,526	22,568	12,458	42,561	0	92,113
74201	Photographic activities	0	0	0	0	14,526	22,568	12,458	42,561	0	92,113
75001	Veterinary activities										0
GRAND TOTAL		1,945,961	0	0	5,263	705,278	985,100	106,931	821,975	14,523	4,585,031

3.8 Average Turnover per Establishment

Table 8: Average Turnover per Establishment

FSIC 2010		ESTABLISH- MENTS	INCOME FROM SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLISHMENT
SUB- CLASS	ACTIVITY	NUMBER	\$	\$
Legal and Accounting Activities		148	85,189,715	575,606
69101	Legal activities	73	36,249,455	496,568
69201	Accounting, bookkeeping and auditing activities; tax consultancy	75	48,940,260	652,537
Activities of Head Offices; Management Consultancy Activities		31	19,626,524	633,114
70101	Activities of head office	4	13,182,338	3,295,585
70201	Business and management consultancy activities	27	6,444,186	238,674
Architectural and Engineering Activities; Technical Testing and Analysis		94	53,368,832	567,753
71101	Architectural and engineering activities and related technical consultancy	87	49,363,980	567,402
71201	Technical testing and analysis	7	4,004,852	572,122
Scientific Research and Development		9	5,804,231	644,915
72101	Research and experimental development on natural sciences and engineering	5	3,643,942	728,788
72201	Research and experimental development on social sciences and humanities	4	2,160,289	540,072
Advertising and Market Research		53	25,657,194	484,098
73101	Advertising			
73201	Market research and public opinion polling	53	25,657,194	484,098
Other Professional, Scientific and Technical Activities and Veterinary Activities		47	6,298,183	134,004
74201	Photographic activities			
75001	Veterinary activities	47	6,298,183	134,004
GRAND TOTAL		382	195,944,679	512,944

APPENDIX I: CONCEPTS AND DEFINITIONS

All concepts and definitions used in this report are based upon the recommendations of the United Nations for their world programme [contained in the International Recommendations on Statistics of the Distributive Trades and Services] as far as has been possible. The major concepts and definitions and their treatment are briefly explained below.

Compensation of Employees Includes payments, whether in cash or in kind, made by the employer during the inquiry period for the work done to all persons included in the count of employees. It includes all cash payments, commissions, bonuses, cost of living allowances and wages paid during periods of vacation and sick leave, contributions in respect of their employee's social security and pension and payments in kind.

Consumption of Fixed Capital In theory this is the value of the current replacement cost of fixed assets used up during the accounting period as a result of normal wear and tear. The consumption of fixed capital shown in this report is derived from the information supplied by the firm. This is expected to conform largely to the requirements of Income Tax Act and no adjustment is attempted to bring this into conformity with the national accounts definition.

Employment Size Group This includes paid employment as well as people engaged.

Establishment An establishment is ideally an economic unit, which engages under single ownership or control, in one, or predominantly one kind of economic activity at a single physical location. An establishment may be part of an enterprise that is involved in more than one kind of economic activity at a single location. The organisation and the record keeping practices of such an enterprise maybe such that data in respect of the inputs and outputs of the different classes of activity cannot be readily compiled. An example of this problem can be seen in retailing activities, which are combined with running of hotels. In both cases if it is not possible to separate the input-output costs of each activity due to the difficulty in the enterprises accounting system, the activity that brings in the major portion of the income is used as the criterion for classifying such establishments. An establishment could have been a branch of another one, and particulars had to be provided for each such branch establishment whether it was in the same town or district or in a different area.

Fixed Assets Fixed assets include the value of all physical assets expected to have a productive life of more than one year and intended for use by the establishment. Included are major additions, alterations and improvements to existing fixed assets that extend their normal economic life or raise their productivity.

Foreign Owned Subsidiary of an overseas company is always considered foreign owned, whereas a branch of an overseas company is only considered foreign owned if 51 per cent of its equity is held abroad.

Gross Fixed Capital Formation This is the outlay on new and second-hand durable goods less their sales plus their own account capital construction work done on similar goods.

<i>Gross Output</i>	This is the gross value of all goods and services produced during the accounting period. Included here are the income received from fees and commission, the value of capital construction for own account and other income.
<i>Intermediate Consumption</i>	Intermediate consumption consists of non-durable goods and services, which have a lifetime of use of less than one year. Compensation of employees does not form part of intermediate consumption, but expenditure such as travelling expenses of management personnel is included. Intermediate consumption differs from total purchases of raw materials, fuels etc. by the amount of stock changes of such goods. Valuation of intermediate consumption is at purchasers' value i.e. it is inclusive of all costs incurred by producers in the acquisition of the required goods and services.
<i>Local Owned</i>	All companies with 51 per cent of its equity held in Fiji are considered locally owned.
<i>Number of Employees</i>	This includes all persons who work in the establishment and receive regular pay and persons working away from the establishment when paid by and under the control of the establishment. Also included are salaried managers, and directors of incorporated businesses except when paid solely for their attendance at board of directors meetings.
<i>Operating Surplus</i>	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
<i>Payments in kind</i>	This is defined as the net cost to the employer of those goods and services furnished to employees free of charge or at markedly reduced cost that are clearly and primarily of benefit to the employees as consumers. The item includes food, beverages, clothing (except uniforms for civilians as these are not worn off-duty) and lodging etc.
<i>Statistical Unit</i>	Statistical unit is the Unit for which information is collected.
<i>Unpaid Family Workers</i>	Unpaid family workers are 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 one third of the working time normal to the establishment.
<i>Value Added</i>	Value added is the difference between the gross output and the intermediate consumption. It provides a useful way of measuring without duplication the economic importance of an industry or industrial sector.
<i>Working Proprietors</i>	Working proprietors are owners of establishments who are actively engaged in the work of the establishment. Excluded are silent or inactive partners.

APPENDIX II: INDUSTRIAL CLASSIFICATION USED

SECTION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES from the Fiji Standard Industrial Classification 2010, commonly known as the FSIC 2010 has been used. FSIC 2010 is based on the International Standard Industrial Classification Rev 4.

SECTION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES includes specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
69				LEGAL AND ACCOUNTING ACTIVITIES
	691	6910	69101	<p>Legal activities</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar. Advice and representation in civil and criminal cases and advice and representation in connection with labour disputes are also included. -general counseling and advising, preparation of legal documents e.g. articles of incorporation, partnership agreements or similar documents in connection with company formation; patents and copyrights and the preparation of deeds, wills, trusts etc. -other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -law court activities, see 84231
	692	6920	69201	<p>Accounting, bookkeeping and auditing activities; tax consultancy</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -recording of commercial transactions from businesses or others -preparation or auditing of financial accounts -examination of accounts and certification of their accuracy -preparation of personal and business income tax returns -advisory activities and representation on behalf of clients before tax authorities <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -data-processing and tabulation activities, see 63111 -management consultancy activities, such as design of accounting systems, cost accounting programmes, budgetary control procedures, see 70201 - collection, see 82901
70				ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES
	701	7010	70101	<p>Activities of head offices</p> <p>This sub-class includes the overseeing and managing of other units of the company or enterprise; undertaking the strategic or organizational planning and decision making role of the company or enterprise; exercising operational control and manage the day-to-day operations of their related units. It includes activities of head offices, centralized administrative offices, corporate offices,</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				district and regional offices and subsidiary management offices This sub-class excludes: -activities of holding companies, not engaged in managing, see 64201
	702	7020	70201	Management consultancy activities This sub-class includes the provision of advice, guidance and operational assistance to businesses and other organizations on management issues such as strategic and organizational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning. It includes: -public relations and communication -lobbying activities -design of accounting methods or procedures, cost accounting programmes, budgetary control procedures -advice and help to businesses and public services in planning, organization, efficiency and control, management information etc. This sub-class excludes: -design of computer software for accounting systems, see 62011 -legal advice and representation, see 69101 -accounting, bookkeeping and auditing activities, tax consulting, see 69201 -architectural, engineering and other technical advisory activities, see 71101, 74909 -advertising activities, see 73101 -market research and public opinion polling, see 73201 -executive placement or search consulting services, see 78101 -educational consulting activities, see 85501
71				ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS
	711	7110	71101	Architectural and engineering activities and related technical consultancy This sub-class includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and the like. It includes: -architectural consulting activities i.e. building design and drafting and town and city planning and landscape architecture -engineering design (i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems) and consulting activities for: -machinery, industrial processes and industrial plant -projects involving civil engineering, hydraulic engineering, traffic engineering -water management projects -projects elaboration and realization relative to electrical and electronic engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering, safety engineering -project management activities related to construction

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> -elaboration of projects using air conditioning, refrigeration, sanitary and pollution control engineering, acoustical engineering etc. -geophysical, geologic and seismic surveying -geodetic surveying activities: -land and boundary surveying activities -hydrologic surveying activities -subsurface surveying activities -cartographic and spatial information activities <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -test drilling in connection with mining operations, see 09901, -development or publishing of associated software, see 58201 -activities of computer consultants, see 62021 -technical testing, see 71201 -research and development activities related to engineering, see 72101 -industrial design, see 74101 -interior decorating, see 74101 -aerial photography, see 74201
	712	7120	71201	<p>Technical testing and analysis</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -performance of physical, chemical and other analytical testing of all types of materials and: -acoustics and vibration testing -testing of composition and purity of minerals etc. -testing activities in the field of food hygiene, including veterinary testing and control in relation to food production -testing of physical characteristics and performance of materials, such as strength, thickness, durability, radioactivity etc. -qualification and reliability testing -performance testing of complete machinery: motors, automobiles, electronic equipment etc. -radiographic testing of welds and joints -failure analysis -testing and measuring of environmental indicators: air and water pollution etc. -certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants etc. -periodic road-safety testing of motor vehicles -testing with use of models or mock-ups (e.g. of aircraft, ships, dams etc.) -operation of police laboratories <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -testing of animal specimens, see 75001 -medical laboratory testing, see 86909
72				SCIENTIFIC RESEARCH AND DEVELOPMENT
	721	7210	72101	<p>Research and experimental development on natural sciences and engineering</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -research and development on natural sciences, engineering and technology, medical sciences, biotechnology, agricultural sciences -interdisciplinary research and development, predominantly on

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				natural sciences and engineering
	722	7220	72201	<p>Research and experimental development on social sciences and humanities</p> <p>This sub-class includes -research and development on social sciences and development on humanities -interdisciplinary research and development, predominantly on social sciences and humanities</p> <p>This sub- class excludes: -market research, see 73201</p>
73				ADVERTISING AND MARKET RESEARCH
	731	7310	73101	<p>Advertising</p> <p>This sub-class includes the provision of a full range of advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, and production of advertising material, media planning and buying. It includes:</p> <ul style="list-style-type: none"> -creation and realization of advertising campaigns i.e. -creating and placing advertising in newspapers, periodicals, radio, television, the Internet and other media -creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding etc. -media representation, i.e. sale of time and space for various media soliciting advertising - aerial advertising -distribution or delivery of advertising material or samples -provision of advertising space on billboards etc. -creation of stands and other display structures and sites -conducting marketing campaigns and other advertising services aimed at attracting and retaining customers i.e. -promotion of products -point-of-sale marketing -direct mail advertising -marketing consulting <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -publishing of advertising material, see 58199 -public-relations activities, see 70201 -market research, see 73201 -graphic design activities, see 74101 -advertising photography, see 74201 -convention and trade show organizers, see 82301
	732	7320	73201	<p>Market research and public opinion polling</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results -investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
74				OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES
	741	7410	74101	<p>Specialized design activities This sub-class includes: -fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other interior decoration and other fashion goods as well as other personal or household goods -industrial design, i.e. creating and developing designs and specifications that optimize the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance -activities of graphic designers -activities of interior decorators</p> <p>This sub-class excludes: -design and programming of web pages, see 62011 -architectural design, see 71101 -engineering design, i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems, see 71101 -theatrical stage-set design, see 90001</p>
	742	7420	74201	<p>Photographic activities This sub-class includes: -commercial and consumer photograph production i.e. -portrait photography for passports, schools, weddings etc. -photography for commercials, publishers, fashion, real estate or tourism purposes -aerial photography -videotaping of events: weddings, meetings etc. -film processing i.e. -developing, printing and enlarging from client-taken negatives or cine-films -film developing and photo printing laboratories -one hour photo shops (not part of camera stores) -mounting of slides -copying and restoring or transparency retouching in connection with photographs -activities of photojournalists -microfilming of documents</p> <p>This sub-class excludes: -cartographic and spatial information activities, see 71101</p>
	749	7490	74909	<p>Other professional, scientific and technical activities n.e.c. This sub-class includes a great variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but do not include ongoing, routine business functions that are generally of short duration. Included are: -translation and interpretation activities -business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, but not including real estate brokerage -patent brokerage activities (arranging for the purchase and sale of patents) -appraisal activities other than for real estate and insurance (for</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>antiques, jewellery, etc.) -bill auditing and freight rate information -activities of quantity surveyors -weather forecasting activities -security consulting -agronomy consulting -environmental consulting -other technical consulting -activities of consultants other than architecture, engineering and management consultants -activities carried on by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs etc., with publishers, producers etc.</p> <p>This sub-class excludes: -wholesale of used motor vehicles by auctioning, see 45101 -online auction activities (retail), see 47901 -activities of auctioning houses (retail), see 47901 -activities of real estate brokers, see 68201 -bookkeeping activities, see 69201 -activities of management consultants, see 70201 -activities of architecture and engineering consultants, see 71101 -engineering design activities, see 71101 -display of advertisement and other advertising design, see 73101 -creation of stands and other display structures and sites, see 73101 -industrial design activities, see 74101 -activities of convention and trade show organizers, see 8230 -activities of independent auctioneers, see 82999 -administration of loyalty programs, see 82999 -consumer credit and debt counseling, see 88909 -activities of authors of scientific and technical books, see 90001 -activities of independent journalists, see 90001</p>
75				VETERINARY ACTIVITIES
	750	7500	75001	<p>Veterinary activities This sub-class includes: -animal health care and control activities for farm animals -animal health care and control activities for pet animals These activities are carried out by qualified veterinarians when working in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere. -activities of veterinary assistants or other auxiliary veterinary personnel -clinic-pathological and other diagnostic activities pertaining to animals -animal ambulance activities</p> <p>This sub-class excludes: -farm animal boarding activities without health care, see 01619 -sheep shearing, see 01619 -herd testing services, droving services, agistment services, poultry caponizing, see 01619 -activities related to artificial insemination, see 01619 -pet animal boarding activities without health care, see 96099</p>

APPENDIX III: COMPOSITION OF MACROECONOMIC AGGREGATES

1] LEGAL AND ACCOUNTING ACTIVITIES and ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES

SUB-CLASS	69101	69201	TOTAL DIVISION 69	70101	70201	TOTAL DIVISION 70
	Legal activities	Accounting, bookkeeping and auditing activities; tax consultancy		Activities of Head office activities	Business and management consultancy activities	
INCOME						
Primary Activity	36,809,455	49,270,501	86,079,956	13,182,338	6,576,186	19,758,524
Fee	36,809,455	49,234,759	86,044,214	13,182,338	6,576,186	19,758,524
Commission	0	35,742	35,742	0	0	0
Secondary Activity	532,606	291,934	824,540	1,942,245	1,465,966	3,408,211
Rent	275,931	96,992	372,923	1,507,727	602,998	2,110,725
Subsidies received	0	0	0	0	0	0
Own-account capital construction	0	0	0	0	0	0
Other income	256,675	194,942	451,617	434,518	6,482	441,000
Gross Margin	0	0	0	0	856,486	856,486
Sales of goods without transformation	0	0	0	0	4,498,628	4,498,628
Less purchase of goods without	0	0	0	0	3,642,142	3,642,142
Less opening stock of finished goods bought	0	0	0	0	0	0
Plus closing stock of finished goods bought	0	0	0	0	0	0
Gross Output	37,342,061	49,562,435	86,904,496	15,124,583	8,042,152	23,166,735
Miscellaneous Income	2,600,982	4,460,855	7,061,837	8,984,453	394,990	9,379,443
Insurance claims received	43,421	7,855	51,276	0	0	0
Profit or loss received from any other business	15,263	113,256	128,519	0	0	0
Property income received						0
Rent received from land	29,635	0	29,635	0	25,872	25,872
Interest received	1,367,821	200,563	1,568,384	4,850,620	21,426	4,872,046
Dividends received	560	11,256	11,816	1,180,423	30,980	1,211,403
Royalty received	13,600	0	13,600	0	0	0
Bad and doubtful debts recovered	32,569	17,998	50,567	0	0	0
Exchange gain	105,623	5,236	110,859	1,070,426	0	1,070,426
Gain on sale of fixed assets	7,259	116,235	123,494	0	300	300
VAT charged on goods and services provided	985,231	3,988,456	4,973,687	1,882,984	316,412	2,199,396
TOTAL INCOME	39,943,043	54,023,290	93,966,333	24,109,036	8,437,142	32,546,178
EXPENDITURE						
Expenditure on materials for use in the business	3,181,079	1,158,302	4,339,381	6,987,400	880,321	7,867,721
Opening stock of materials, fuel, supplies and	0	0	0	226,627	0	226,627
Less closing stock of materials, fuel, supplies	0	0	0	119,421	0	119,421
Expenditure incurred on fuel, electricity and	1,794,311	1,010,273	2,804,584	259,233	162,265	421,498
Petrol/Automotive diesel fuel	778,789	488,272	1,267,061	60,123	75,263	135,386
Industrial diesel fuel/Heavy fuel oil	0	0	0	0	0	0
Liquid petroleum gas	0	0	0	0	0	0
Kerosene	0	0	0	0	0	0
Electricity	945,381	515,239	1,460,620	182,023	58,123	240,146
Water	70,141	6,762	76,903	17,087	28,879	45,966
Repairs & maintenance paid for on	821,119	537,176	1,358,295	346,390	65,081	411,471
Vehicles	615,840	402,882	1,018,722	291,241	22,135	313,376
Building	164,223	107,435	271,658	42,563	39,049	81,612
Others	41,056	26,859	67,915	12,586	3,897	16,483
Cartage and haulage expenses paid to other	85,450	4,600	90,050	21,584	561	22,145
Travel expenses	772,402	422,731	1,195,133	418,193	269,509	687,702
Air	695,169	380,458	1,075,627	372,568	185,768	558,336
Water	0	0	0	0	21,526	21,526

SUB-CLASS	69101	69201	TOTAL DIVISION 69	70101	70201	TOTAL DIVISION 70
	Legal activities	Accounting, bookkeeping and auditing activities; tax consultancy		Activities of Head office activities	Business and management consultancy activities	
Land	77,233	42,273	119,506	45,625	62,215	107,840
Value of contract and commission work done	80,632	0	80,632	0	123,341	123,341
Audit and accounting	623,412	96,676	720,088	63,895	49,526	113,421
Legal fee	24,561	79,099	103,660	10,185	4,824	15,009
Advertising and promotion	287,456	62,421	349,877	198,210	50,881	249,091
Bank charges	803,489	198,452	1,001,941	212,903	144,814	357,717
Postage	11,926	26,005	37,931	59,425	16,528	75,953
Telephone and telecommunication	894,669	494,093	1,388,762	1,107,199	97,078	1,204,277
Office stationery and supplies	386,254	241,563	627,817	47,353	37,560	84,913
Management and consultation fee	927,563	690,521	1,618,084	210,863	248,438	459,301
Rent paid for hire	1,183,221	1,492,161	2,675,382	857,872	267,953	1,125,825
Buildings	800,562	1,298,180	2,098,742	652,412	251,876	904,288
Plant and machinery	382,659	193,981	576,640	205,460	16,077	221,537
Business insurance	998,452	776,219	1,774,671	82,750	140,807	223,557
Other expenditure	906,427	852,361	1,758,788	857,262	483,125	1,340,387
Intermediate Input	13,782,423	8,142,653	21,925,076	11,847,923	3,042,612	14,890,535
Miscellaneous Expenditure	1,250,987	3,157,040	4,408,027	3,575,579	171,211	3,746,790
Insurance claims	65,234	914	66,148	0	4,932	4,932
Property income paid						
Rent paid for land	17,852	2,723	20,575	2,600	0	2,600
Interest paid	380,256	172,416	552,672	1,342,612	22,421	1,365,033
Dividends paid	0	30,012	30,012	0	0	0
Royalty paid	0	0	0	0	0	0
Bad and doubtful debts written off	102,569	82	102,651	29,421	0	29,421
Business licenses, rates on property paid to	97,452	34,989	132,441	44,216	14,999	59,215
FNU levy	55,123	127,889	183,012	45,621	16,465	62,086
Exchange losses	6,523	20,432	26,955	75	25,621	25,696
Loss on sale of fixed assets	3,765	3,262	7,027	0	4,132	4,132
VAT paid on supplies of goods and services	522,213	2,764,321	3,286,534	1,842,622	82,641	1,925,263
Compensation of Employees	9,775,860	17,329,377	27,105,237	3,961,789	2,299,376	6,261,165
Wages and salaries	8,871,470	16,223,763	25,095,233	3,322,752	2,230,394	5,553,146
FNPF	814,248	986,041	1,800,289	215,521	64,152	279,673
Payment in kind	90,142	119,573	209,715	423,516	4,830	428,346
Consumption of fixed capital	1,613,899	1,747,842	3,361,741	1,998,468	102,562	2,101,030
TOTAL EXPENDITURE	26,423,169	30,376,912	56,800,081	21,383,759	5,615,761	26,999,520

2] ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS and SCIENTIFIC RESEARCH AND DEVELOPMENT

SUB-CLASS	71,101	71,201	TOTAL DIVISION 71	72,101	72,201	TOTAL DIVISION 72
	Architectural and engineering activities	Technical testing and analysis		Research and experimental development on natural sciences and engineering	Research and experimental development on social sciences and humanities	
INCOME						
Primary Activity	50,043,980	4,128,799	54,172,779	3,643,942	2,160,289	5,804,231
Fee	50,043,980	4,004,852	54,048,832	3,643,942	2,160,289	5,804,231
Commission	0	123,947	123,947	0	0	0
Secondary Activity	382,552	3,683	386,235	0	8,242	8,242
Rent	250,599	0	250,599	0	8,242	8,242
Subsidies received	0	0	0	0	0	0
Own-account capital construction	0	0	0	0	0	0
Other income	131,953	3,683	135,636	0	0	0
Gross Margin	0	0	0	0	0	0
Sales of goods without transformation	0	0	0	0	0	0
Less purchase of goods without transformation	0	0	0	0	0	0
Less opening stock of finished goods bought for resale	0	0	0	0	0	0
Plus closing stock of finished goods bought for resale	0	0	0	0	0	0
Gross Output	50,426,532	4,132,482	54,559,014	3,643,942	2,168,531	5,812,473
Miscellaneous Income	952,078	54,703	1,006,781	18,239	8,687	26,926
Insurance claims received	0	0	0	0	0	0
Profit or loss received from any other business in	16,432	0	16,432	0	0	0
Property income received						
Rent received from land	1,940	0	1,940	0	0	0
Interest received	108,422	8,280	116,702	1,349	4,741	6,090
Dividends received	81,412	0	81,412	0	0	0
Royalty received	0	0	0	0	0	0
Bad and doubtful debts recovered	0	0	0	0	0	0
Exchange gain	14,948	15,002	29,950	0	0	0
Gain on sale of fixed assets	39,432	0	39,432	16,890	0	16,890
VAT charged on goods and services provided	689,492	31,421	720,913	0	3,946	3,946
TOTAL INCOME	51,378,610	4,187,185	55,565,795	3,662,181	2,177,218	5,839,399
EXPENDITURE						
Expenditure on materials for use in the business	1,835,989	544,092	2,380,081	81,835	31,492	113,327
Opening Stock of materials, fuel, supplies and	0	0	0	0	0	0
Less closing stock of materials, fuel, supplies and	0	0	0	0	0	0
Expenditure incurred on fuel, electricity and water	764,436	108,796	873,232	70,365	94,641	165,006
Petrol/Automotive diesel fuel	399,493	28,120	427,613	37,526	58,113	95,639
Industrial diesel fuel/Heavy fuel oil	28,919	3,205	32,124	0	19,230	19,230
Liquid petroleum gas	0	0	0	0	0	0
Kerosene	6,344	0	6,344	0	0	0
Electricity	282,470	71,781	354,251	29,412	13,042	42,454
Water	47,210	5,690	52,900	3,427	4,256	7,683
Repairs & maintenance paid for on	1,675,581	48,018	1,723,599	19,114	20,532	39,646
Vehicles	837,791	33,613	871,403	17,203	19,711	36,913
Building	502,674	9,604	512,278	765	0	765
Others	335,116	4,802	339,918	1,147	821	1,968
Cartage and haulage expenses paid to other firms	14,323	7,562	21,885	0	3,217	3,217

SUB-CLASS	71,101	71,201	TOTAL DIVISION 71	72,101	72,201	TOTAL DIVISION 72
	Architectural and engineering activities	Technical testing and analysis		Research and experimental development on natural sciences and engineering	Research and experimental development on social sciences and humanities	
Travel expenses	1,475,686	6,963	1,482,649	85,896	13,642	99,538
Air	1,431,415	0	1,431,415	69,576	0	69,576
Water	0	0	0	0	0	0
Land	44,271	6,963	51,234	16,320	13,642	29,962
Value of contract and commission work done	65,404	0	65,404	0	2,964	2,964
Audit and accounting	136,744	95,616	232,360	66,704	7,416	74,120
Legal fee	7,197	10,624	17,821	4,258	824	5,082
Advertising and promotion	57,182	4,882	62,064	478	2,432	2,910
Bank charges	313,660	3,721	317,381	21,504	17,362	38,866
Postage,	18,338	1,423	19,761	8,154	403	8,557
Telephone and telecommunication	348,422	45,995	394,417	46,203	13,029	59,232
Office stationery and supplies	619,300	18,607	637,907	19,951	6,150	26,101
Management and consultation fee	886,480	36,254	922,734	267,962	0	267,962
Rent paid for	1,911,446	114,884	2,026,330	143,837	28,563	172,400
Buildings	1,471,813	109,140	1,580,953	136,645	28,563	165,208
Plant and machinery	439,633	5,744	445,377	7,192	0	7,192
Business insurance	873,015	10,444	883,459	49,100	9,563	58,663
Other expenditure	432,611	143,335	575,946	309,297	55,231	364,528
Intermediate Input	11,435,814	1,201,216	12,637,030	1,194,658	307,461	1,502,119
Miscellaneous Expenditure	1,106,259	20,084	1,126,343	15,725	5,502	21,227
Insurance claims	42,142	0	42,142	0	0	0
Property income paid						
Rent paid for land	49,612	0	49,612	0	1,717	1,717
Interest paid	214,680	2,760	217,440	0	0	0
Dividends paid	154,611	0	154,611	0	0	0
Royalty paid	0	0	0	0	0	0
Bad and doubtful debts written off	0	0	0	2,252	0	2,252
Business licenses, rates on property paid to	48,942	2,860	51,802	1,675	1,520	3,195
FNU levy	66,562	1,540	68,102	9,390	1,035	10,425
Exchange losses	50,432	90	50,522	2,408	0	2,408
Loss on sale of fixed assets	17,162	0	17,162	0	0	0
VAT paid on supplies of goods and services	462,116	12,834	474,950	0	1,230	1,230
Compensation of employees	10,207,191	556,314	10,763,505	971,408	268,276	1,239,684
Wages and salaries	9,604,505	509,083	10,113,588	955,962	227,229	1,183,191
FNPF	562,474	47,231	609,705	15,446	41,047	56,493
Payment in kind	40,212	0	40,212	0	0	0
Consumption of fixed capital	120,422	61,011	181,433	66,101	36,942	103,043
TOTAL EXPENDITURE	22,869,686	1,838,625	24,708,311	2,247,892	618,181	2,866,073

3 ADVERTISING AND MARKET RESEARCH; OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES and VETERINARY ACTIVITIES

SUB-CLASS	73101/73201	74201/75001
	Advertising / Market research and public opinion polling	Photographic activities/ Veterinary activities
INCOME		
Primary Activity	25,748,194	6,466,183
Fee	25,239,938	6,432,657
Commission	508,256	33,526
Services produced for own use	0	0
Secondary Activity	98,421	1,256,905
Rent	0	720,422
Subsidies received	0	0
Own-account capital construction	0	0
Other income	98,421	536,483
Gross Margin	0	0
Sales of goods without transformation	0	0
Less purchase of goods without transformation	0	0
Less opening stock of finished goods bought for resale	0	0
Plus closing stock of finished goods bought for resale	0	0
Gross Output	25,846,615	7,723,088
Miscellaneous Income	656,509	687,074
Insurance claims received	0	20,110
Profit or loss received from any other business in which you have an interest	0	0
Property income received		
Rent received from land	0	385,420
Interest received	29,134	174,321
Dividends received	0	9,941
Royalty received	0	0
Bad and doubtful debts recovered	0	0
Exchange gain	0	0
Gain on sale of fixed assets	58,803	49,120
VAT charged on goods and services provided	568,572	48,162
TOTAL INCOME	26,503,124	8,410,162
EXPENDITURE		
Expenditure on materials for use in the business	4,690,922	605,502
Opening stock of materials, fuel, supplies and components	432,433	59,870
Less closing stock of materials, fuel, supplies and components	318,562	46,895
Expenditure incurred on fuel, electricity and water	924,746	414,042
Petrol/automotive diesel fuel	578,465	119,612
Industrial diesel fuel/heavy fuel oil	0	0
Liquid petroleum gas	0	0
Kerosene	0	0
Electricity	248,825	283,418
Water	100,904	11,012
Repairs & maintenance	562,754	202,794
Vehicles	289,434	52,598
Building	54,244	136,940
Others	189,919	13,256
Cartage and haulage expenses paid to other firms	321,462	30,421
Travel expenses	398,376	89,831
Air	374,531	79,409
Water	0	0
Land	23,845	10,422
Value of contract and commission work done	70,462	0
Audit and accounting	51,155	59,303
Legal fee	10,898	10,231
Advertising and promotion	156,515	80,684
Bank charges	172,148	233,899

SUB-CLASS	73101/73201	74201/75001
	Advertising / Market research and public opinion polling	Photographic activities/ Veterinary activities
Postage	18,836	2,742
Telephone and telecommunication	405,997	88,654
Office stationery and supplies	370,724	58,533
Management and consultation fee	1,869,741	167,421
Rent paid for hire	194,626	1,403,046
Building	177,527	1,192,833
Plant and machinery	17,099	210,213
Business insurance	695,311	159,801
Other expenditure	772,898	406,198
Intermediate Input	11,801,442	4,026,077
Miscellaneous Expenditure	1,954,947	282,995
Insurance claims	0	2,431
Property income paid		
Rent paid for land	0	0
Interest paid	202,392	59,242
Dividends paid	0	77,041
Royalty paid	0	0
Bad and doubtful debts written off	23,421	0
Business licenses, rates on property paid to central or local government, etc	1,089,612	97,892
FNU levy	20,045	11,421
Exchange losses	0	0
Loss on sale of fixed assets	0	0
VAT paid on supplies of goods and services	619,477	34,968
Compensation of employees	5,763,003	703,998
Wages and salaries	5,370,821	640,799
FNPF	389,087	61,045
Payment in kind	3,095	2,154
Consumption of fixed capital	463,438	957,364
TOTAL EXPENDITURE	19,982,830	5,970,434

4] SUMMARY TABLE

SUB-CLASS	TOTAL
INCOME	
Primary Activity	198,029,867
Fee	197,328,396
Commission	701,471
Services produced for own use	0
Secondary Activity	5,982,554
Rent	3,462,911
Subsidies received	0
Own-account capital construction	0
Other income	1,663,157
Gross Margin	856,486
Sales of goods without transformation	4,498,628
Less purchase of goods without transformation	3,642,142
Less opening stock of finished goods bought for resale	0
Plus closing stock of finished goods bought for resale	0
Gross Output	204,012,421
Miscellaneous Income	18,818,570
Insurance claims received	71,386
Profit or loss received from any other business in which you have an interest	144,951
Property income received	
Rent received from land	442,867
Interest received	6,766,677
Dividends received	1,314,572
Royalty received	13,600
Bad and doubtful debts recovered	50,567
Exchange gain	1,211,235
Gain on sale of fixed assets	288,039
VAT charged on goods and services provided	8,482,704
TOTAL INCOME	222,830,991
EXPENDITURE	
Expenditure on materials for use in the business	19,996,934
Opening stock of materials, fuel, supplies and components	718,930
Less closing stock of materials, fuel, supplies and components	484,878
Expenditure incurred on fuel, electricity and water	5,603,108
Petrol/automotive diesel fuel	2,623,776
Industrial diesel fuel/heavy fuel oil	51,354
Liquid petroleum gas	0
Kerosene	6,344
Electricity	2,629,714
Water	295,368
Repairs & maintenance	4,298,559
Vehicles	2,582,446
Building	1,057,496
Others	629,459
Cartage and haulage expenses paid to other firms	489,180

SUB-CLASS	TOTAL
Travel expenses	3,953,229
Air	3,588,894
Water	21,526
Land	342,809
Value of contract and commission work done	342,803
Audit and accounting	1,250,448
Legal fee	162,700
Advertising and promotion	901,141
Bank charges	2,121,952
Postage	163,779
Telephone and telecommunication	3,541,340
Office stationery and supplies	1,805,995
Management and consultation fee	5,305,243
Rent paid for hire	7,597,609
Building	6,119,551
Plant and Machinery	1,478,058
Business insurance	3,795,462
Other expenditure	5,218,745
<i>Intermediate Input</i>	66,782,279
Miscellaneous Expenditure	11,540,329
Insurance claims	115,653
Property income paid	
Rent paid for land	74,504
Interest paid	2,396,779
Dividends paid	261,664
Royalty paid	0
Bad and doubtful debts written off	157,745
Business licenses, rates on property paid to central or local government etc	1,434,157
FNU levy	355,091
Exchange losses	105,581
Loss on sale of fixed assets	28,321
VAT paid on supplies of goods and services	6,342,422
<i>Compensation of Employees</i>	51,836,592
Wages and salaries	47,956,778
FNPF	3,196,292
Payment in kind	683,522
<i>Consumption of fixed capital</i>	7,168,049
TOTAL EXPENDITURE	137,327,249

NOTE: Under the Fiji Standard Industrial Classification 2010, Professional, Scientific and Technical Activities include specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users

ORGANISATIONAL STRUCTURE

- 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.

FORM OF OWNERSHIP

- 5 (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.

EQUITY PARTICIPATION

- 6 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.

NATURE OF WORK

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

OPERATING STATUS

- 8 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 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 2015 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)
Note: 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:				
Remark: Please comment here to assist in the interpretation of data supplied:				

ACCOUNTING PERIOD

2	Please state the accounting period: From \ \ 2015 To \ \ 2015
---	---

LEGAL STATUS OF ORGANISATION

		Please tick appropriate box			
3	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		

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 equity capital held by Fiji Citizens.			
	(a) As at end of 2014	%	(b) As at end of 2015	%

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		

INCOME RECEIVED FROM FEES AND COMMISSIONS

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.

OTHER INCOME

17 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.

INCOME RECEIVED FROM FEES AND COMMISSIONS				
9	Please state the amount of fees and commissions received from:		VALUE (\$)	
			FEES	COMMISSIONS
1	Legal activities	004		
2	Accounting, bookkeeping and auditing activities; tax consultancy	006		
3	Activities of head offices e.g. like overseeing and managing of other units of the company or enterprise; undertaking the strategic or organizational planning and decision making role of the company or enterprise; exercising operational control and manage the day-to-day operations of their related units. It includes activities of head offices, centralized administrative offices, corporate offices, district and regional offices and subsidiary management offices	008		
4	Business and management consultancy activities	010		
5	Architectural, engineering activities and related technical activities	012		
6	Technical testing and analysis	014		
7	Research and experimental development on natural sciences and engineering	016		
8	Research and experimental development on social sciences and humanities	018		
9	Advertising	020		
10	Market research and public opinion polling e.g. like investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results and investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof.	022		
11	Specialized design activities e.g. like fashion design, activities of graphic designers, activities of interior decorators	024		
12	Photographic activities	026		
13	Other professional, scientific and technical activities n.e.c. Includes a great variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but does not include ongoing, routine business functions that are generally of short duration	028		
14	Veterinary activities	030		
	Total (032 = 004 to 030) and (033 = 005 to 031)	032		
OTHER INCOME			VALUE (\$)	
15	Income from sales of goods without transformation (refer question 29)	034		
16	Subsidies and grants received	035		
17	Insurance claims received: a) Business insurance claims received	036		
	b) Casualty insurance claims received	037		
18	Profit or loss received from any other business in which you have an interest	038		
19	Rent received for the hire of building	039		
20	Income from: a) Rent received from land	040		
	b) Interest received	041		
	c) Dividends received	042		
	d) Royalty received	043		
21	Bad and doubtful debts recovered	044		
22	Exchange gain	045		
23	Gain on sale of fixed assets	046		
24	Receipts from industrial services rendered to others eg repairs & maintenance	047		
25	Others (specify).	048		
	Total other income (034 to 048)	049		
26	VAT charged on goods and services provided	050		
27	GRAND TOTAL OF ALL INCOME RECEIVED (Codes 032+033+049+050)	051	\$	

PURCHASES OF MATERIALS DURING THE YEAR

- 28 State in detail the total value of all purchases of materials and supplies for use in the operation of your business.
- 29 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.

FUEL, ELECTRICITY AND WATER

- 30-33 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 34 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

OTHER EXPENDITURE

- 36 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.
- 37 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.
- 39 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 to leased\rented land. If it is not possible to separate payments made for land from building, please include expenditure in Question 46.

PURCHASES OF MATERIALS DURING THE YEAR			VALUE (\$)
28	Expenditure on materials and related articles for use in the business	052	
29	Expenditure on Professional, Scientific and Technical activities during the year (refer question 29)	053	
	Total (Codes 052 +053)	054	

FUEL, ELECTRICITY AND WATER			VALUE (\$)
30	Petrol/automotive diesel fuel	055	
31	Industrial diesel fuel/heavy fuel oil	056	
32	Kerosene	057	
33	Liquid petroleum gas	058	
34	Electricity	059	
35	Water	060	
	Total (Codes 055 to 060)	061	

OTHER EXPENDITURE			VALUE (\$)
36	Repairs and maintenance costs on: a) Motor vehicles	062	
	b) Building	063	
	c) Machinery and equipment	064	
37	Cartage and haulage expenses paid to other firms	065	
38	Travel expenses (eg management, personal etc.) :a) Air	066	
	b) Water	067	
	c) Land	068	
39	Value of contract and commission work done	069	
40	Audit, accounting and legal fee	070	
41	Advertising and promotion etc	071	
42	Bank charges	072	
43	Postage, telephone and telecommunication etc	073	
44	Office stationery and supplies	074	
45	Management and consultation fee	075	
46	Rent paid for : a) Building	076	
	b) Plant and Machinery	077	
	c) Transport Vehicles and Related equipment	078	
47	Insurance paid: a) Business insurance	079	
	b) Casualty insurance	080	
48	Expenditure on: a) Rent paid for land	081	
	b) Interest paid	082	
	c) Dividends paid	083	
	d) Royalty paid	084	
49	Bad and doubtful debts written off	085	
50	Business licenses, rates on property paid to central or local government etc	086	
51	Fiji National University (FNU) Levy	087	
52	Exchange losses	088	
53	Loss on sale of fixed assets	089	
	Depreciation claimed (to agree with question 64(7))	090	
54	All other costs and expenses	091	
	Total other expenditure (Codes 062 to 092 excluding code 083)	092	

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

55 Please note that the information in respect of employment is for the last pay week in June 2015 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.

STOCKS

58 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.

NET EARNINGS AND TAXES PAID

60 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 051 + 120]	\$
less	Expenditure [Code 111]	\$
equals	Profit (+)\Loss (-) [Code 139]	\$

EMPLOYMENT AND COMPENSATION OF EMPLOYEES						
55			NUMBER EMPLOYED (1)	GROSS WAGES AND SALARIES PAID (2)	EMPLOYER'S CONTRIBUTION TO FPNP ETC (3)	PAYMENT IN KIND (4)
a]	Fiji citizens	093				
b]	Expatriates	097				
	Total	101				
c]	Working without pay					
	i] Working proprietors	105				
	ii] Unpaid family workers	106				
	Total (codes 095(1) +099 +100)	107				
d]	From the total number in employment given in code 101, please state:					
	Total Males	108		Total Females	109	

56	VAT paid on supplies of goods and services	110	
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57	GRAND TOTAL OF ALL EXPENDITURE INCURRED (Codes 054 + 061 + 086 + 095 (2, 3, 4) + 104)	111	\$
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STOCKS					
58	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 resale	112			
b]	Materials, fuel, supplies and components	115			
	Total	118			

LOANS AND ADVANCES							
59		Opening Balance 01/01/15	Additions during the year	Principle Repayment during the year	Other Changes	Closing Balance 31/12/15	Total Interest Payable for the Year
		\$ [1]	\$ [2]	\$ [3]	\$ [4]	\$ [5=1+2-3+4]	\$ [6]
	Locally	121					
	Abroad	127					
	TOTAL	133					

NET EARNINGS AND TAXES PAID			Amount (\$)
60	Net profit\loss of your establishment\enterprise. If this does not agree with question 60, please give reasons	139	
61	Taxable income of your establishment\enterprise	140	
62	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	141	
63	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	142	

FIXED CAPITAL ASSETS

- 64 (7) Please ensure that: The value given for depreciation should agree with the value given in question 53 b].
- 64 (5) Own Account Construction: This is the cost of new fixed assets and additions to the existing fixed assets made by establishments own labour for its own use Cost should be equivalent to labour costs plus value of materials at cost.
- 64 (G) Valuables include:
- (a) Precious stones and metals (e.g. diamonds, non-monetary gold, Platinum and silver);
 - (b) Antiques and other art objects (e.g. painting and sculptures); and
 - (c) Other valuables (e.g. jewellery and collector items)

FIXED CAPITAL ASSETS										
64			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	143								
B]	Non-Residential Building	151								
	Residential Building	159								
C]	Plant and machinery	167								
D]	Furniture, fixtures	175								
	ICT equipments	183								
	Other office equipment	191								
E]	Transport vehicles and related equipment	199								
F]	Research & Development	207								
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc)	215								
H]	Others (specify):	223								
	Total	231								

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

Name: _____

Telephone: _____

Facsimile: _____

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

APPENDIX VII: VALUE ADDED 2008 – 2015

YEAR	GO	IC	VA	COE	CFC	OS
2008	122,584,452	38,810,581	83,773,871	33,537,286	3,469,330	46,767,255
2009	123,133,078	39,401,420	83,731,658	33,725,515	2,554,141	47,452,002
2010	135,941,235	45,452,703	90,488,532	36,235,416	3,009,355	52,243,761
2011	145,279,302	45,955,805	99,323,497	37,350,021	4,514,353	57,459,123
2012	168,721,827	59,098,278	109,623,549	44,787,793	6,687,654	58,148,102
2013	184,991,028	64,613,504	120,377,524	47,754,908	7,936,099	64,686,517
2014	195,346,719	64,882,489	130,464,230	50,825,333	7,093,724	72,545,173
2015	204,012,421	66,782,279	137,230,142	51,836,592	7,168,049	78,225,501

