

NOTE: Under the Fiji Standard Industrial Classification 2010 Section G, Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles includes all units mainly engaged in wholesale and retail trade; repair of motor vehicles and motorcycles.

The wholesale trade includes the sale without transformation of new and used goods to the retailers; to industrial, commercial, institutional or professional users; or to other wholesalers; or acting as agents in buying merchandise for or selling merchandise to, such persons or companies. The principal types of business included are merchant wholesalers, ie wholesalers who take title to the goods they sell, such as wholesale merchants, industrial distributors, exporters, importers and co-operative buying associations; sales branches and sales offices which are maintained by manufacturing enterprises for the purpose of marketing their products.

The retail trade includes sale without transformation of new and used goods to the general public, for personal or household consumption and utilisation by shops, departmental stores, stalls, gasoline filling stations, retail motor vehicle dealers, hawkers and peddlers, consumer co-operatives, auction houses etc. Most retailers take title to the goods they sell, but some act as agents for the principal and sell either on consignment or on a commission basis.

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 provide an explanatory note.

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.

OPERATING STATUS

If you are no longer in business, a **STATUTORY DECLARATION** must be attached 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.

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.

1. Organisational Structure

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)	FSIC [FOR OFFICIAL USE ONLY] 001

2. Accounting Period

Please state the accounting period:	From	\	\ 2020	To	\	\ 2020
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3. Legal Status of Organisation

Please tick appropriate box					
	Sole Trader	1		Partnership	2
002	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

4. International Trade

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

5. Form of Ownership

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

6. Equity Participation

Please indicate the equity capital held by Fiji Citizens.	As at end of 2020	%
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PRIMARY INCOME EARNED DURING THE ACCOUNTING PERIOD

- 7 This should be the actual selling value net of any discount or rebates allowed to the buyer. Sales of sole agencies are to be included. Also include:
- (i) Value of goods traded in or bartered as part of the sale;
 - (ii) Delivery charges and installation costs if borne by the seller; and
 - (iii) Inter-branch transfers recorded at cost.

OTHER INCOME

- 17 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.
- 18 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

Primary Income Earned During The Accounting Period			VALUE (\$)
7	a)	004	
	b)	005	
	c)	006	
	d)	007	
Other Income			
8	Rent & Receipts received - Building	008	
9	Subsidies and grants received	009	
10	Receipts from industrial services rendered to others	010	
11	Rent & Receipts received - Plant and machinery	011	
12	Rent & Receipts received - Transport and related equipment	012	
13	Rent & Receipts received - Repairs and maintenance	013	
14	Commissions received	014	
15	Other Income	015	
16	Discount	016	
17	Business insurance claims received	017	
18	Casualty insurance claims received	018	
19	Profit or loss received from any other business in which you have an interest	019	
20	Rent received from land	020	
21	Interest received	021	
22	Dividends received	022	
23	Royalty received	023	
24	Bad and doubtful debts recovered	024	
25	Exchange gain	025	
26	Gain on sale of fixed assets	026	
27	VAT charged on goods and services provided	027	
28	Grand Total of All Income Received [Codes 004 to 027]	028	

PURCHASES OF MATERIALS DURING THE YEAR

- 30 State in detail the total value of all purchases of goods intended for resale during the accounting year. In arriving at the value, deduct rebates and trade discounts allowed by the supplier. Direct import by establishments should be reported at cost. The cost of freight and transport should be excluded unless it is accounted as part of the purchase price. Transport cost paid to outside firms should be included in question 43. Exclude all purchases of plant and machinery and other capital equipment purchased by you, which should be, included in question 86.

FUEL, ELECTRICITY AND WATER

- 31 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc. should be included.
- 32-34 This should include industrial diesel, heavy fuel oil, kerosene etc.
- 35 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

OTHER EXPENDITURE

- 37-39 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.
- 40 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.
- 45 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.
- 62 Include payment in respect of leased\rented land.
- 63 Interest payments include interest on long-term debts and interest on any other money the establishment has borrowed.

COMPENSATION OF EMPLOYEES

- 74 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.
- 76 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.

Expenses

Purchases of Materials and Operating Expenditure		VALUE (\$)
29	Expenditure on materials for use in the business	
	a)	029
	b)	030
	c)	031
30	Expenditure on goods for resale without further processing	032
Fuel, Electricity and Water		
31	Petrol/Automotive diesel fuel	033
32	Industrial diesel fuel/Heavy fuel oil	034
33	Kerosene	035
34	Liquid petroleum gas	036
35	Electricity	037
36	Water	038
Other Expenditure		
37	Repairs and maintenance on Vehicles	039
38	Repairs and maintenance on Building	040
39	Repairs and maintenance on Plant and Machinery	041
40	Cartage and haulage expenses paid to other firms	042
41	Travel expenses on Air Transport	043
42	Travel expenses on Water Transport	044
43	Travel expenses on Land Transport	045
44	Accommodation Charges	046
45	Value of contract and commission work done	047
46	Audit and accounting	048
47	Legal fee	049
48	Advertising and promotion etc	050
49	Bank charges	051
50	Postage	052
51	Telephone and telecommunication	053
52	Office stationery and supplies	054
53	Rent paid on Building	055
54	Rent paid on Plant and Machinery	056
55	Management and consultation fee	057
56	Business insurance	058
57	Security services	059
58	Cleaning services	060
59	Entertainment expenses	061
60	All other costs and expenses	062
61	Casualty insurance	063
62	Rent paid for land	064
63	Interest paid	065
64	Dividend paid	066
65	Royalty paid	067
66	Bad and doubtful debts written off	068
67	Business licenses and rates paid	069
68	Fiji National University [FNU] Levy	070
69	Exchange losses	071
70	Loss on sale of fixed assets	072
71	VAT paid on supplies of goods and services	073
72	Donations made	074
73	Depreciation (to agree with question 86(8))	075
Compensation of Employees		
74	Gross Wages and Salaries	076
75	Employers Contribution to FNPF	077
76	Payment In Kind	078
77	Grand Total of Expenditure Incurred [Codes 029 to 078 excluding 066]	079

STOCKS

78-81 All trading stocks (stocks intended for resale) should be included. Stocks of capital goods intended for resale should also be included.

This should include stocks of materials, components, stores, fuels, containers and other packaging materials. Stocks of fuel held by establishments which specialise in buying and selling of fuel should be included in 78.

LOANS AND ADVANCES

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

NET EARNINGS

83 This is the net profit of your establishment\ enterprise from the profit and loss account.

NUMBER OF EMPLOYMENT

84 Please note that the information in respect of employment is for the last pay week in June 2020.

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.

ENVIRONMENT RELATED QUESTIONS

85 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.

78.-81. Stocks

Please give the value of stocks held by your establishment		VALUE OF STOCKS (\$)		
		OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
Finished goods produced by the establishment and intended for sale	080			
Work-in-progress	083			
Finished goods bought for resale	086			
Materials, fuels, supplies and components	089			
Total	092			

82. Loans and Advances - Closing Balance

Locally	095	
Abroad	096	
Total	097	

83.

Net Earnings		Amount (\$)
Net profit\loss of your establishment\enterprise. [Codes (028+094)-079]	098	

84. Number of Employment

		NUMBER EMPLOYED
a]	Working with pay	
	Fiji citizens	099
	Expatriates	100
b]	Working without pay	
	i] Working proprietors	101
	ii] Unpaid family workers	102
	Total (099+100+101+102)	103
c]	The total number in employment by gender	
	i] Total Males	104
	ii] Total Females	105

85. Environment Related Questions

106	Please tick the appropriate source of water for the establishments		
	Metered Water [WAF]	1	
	Rain Water	2	
	River / Creek	3	
	Bore Hole	4	
	Others (Please specify)	5	
107	Please tick the appropriate source of energy for the establishments		
	Electricity [EFL]	1	
	Electricity [Own Generation]	2	
	(a) Solar	2a	
	(b) Hydro	2b	
	(c) Diesel / Thermal	2c	
	(d) Windmill	2d	
108	Please indicate the method of solid waste disposal of the establishments		
	Collection by City / Town Council	1	
	Collection by Private Companies	2	
	Private Incineration	3	
	Private Dumpsite	4	
	Recycled	5	
	Others (Please specify)	6	
109	Please indicate the method of liquid waste disposal of the establishments		
	Connected to Sewerage Line	1	
	Septic Tank	2	
	Disposal in the sea / river	3	
	Others (Please specify)	4	

FIXED CAPITAL ASSETS

86 (8) Please ensure that: The value given for depreciation should agree with the value given in question (73).

86 (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.

86 Entertainment Literary/Artistic Originals 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).

86. Capital Assets

		VALUE (\$)								
		Opening Book Value	Purchase of new and second hand assets at cost		Land Development & Improvement	Own Account Capital Construction	Other Changes	Sale of Capital Assets	Depreciation	Closing Book Value
			Locally	From abroad						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Residential buildings	110									
Non - residential building	119									
Other structures	128									
Land	137									
Transport vehicles and related equipment	146									
ICT equipment	155									
Furniture, fixtures and office equipment	164									
Other machinery & equipment	173									
Cost of ownership transfer on non-produced assets	182									
Research & development	191									
Minerals exploration & evaluation	200									
Computer software & databases	209									
Entertainment literary/artistic originals	218									
Renewable energy equipment related	227									
Other intellectual property products	236									
Total	245									

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

Name: _____

Telephone: _____

Facsimile: _____

Email: _____

Signature: _____

Date: _____

THANK YOU FOR COMPLETING THE QUESTIONNAIRE