



*Ratu Sukuna House, Corner of Mac Arthur Street and Victoria Parade, Suva, Fiji*

*P O Box 2221  
Government Buildings  
Suva  
FIJI*

*Telephone: [679] 331 5822  
Fax No. [679] 330 3656  
E-mail: info@statsfiji.gov.fj  
Website: www.statsfiji.gov.fj*

CONFIDENTIAL

DESPATCHED: 30\06\15

## 2014 CENSUS OF ACCOMMODATION AND FOOD SERVICE ACTIVITIES

Tax Identification Number:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Please correct any errors appearing in this label

Dear Sir/Madam,

Enclosed are two copies of the 2014 Census of Accommodation and Food Service Activities questionnaire.

**COVERAGE AND SCOPE:** It covers all establishments engaged in Accommodation and Food Service Activities Industry classified under the 2010 Fiji Standard Industrial Classification (refer to notes on page 2). If an establishment's accommodation and food service activities are combined with other type of business, please report only the operations of accommodation and food service activities.

**PURPOSE:** The census provides an important means of assessing the contribution this sector makes to the economy of Fiji, and indicates the changing composition and structure of the industry. The results of the Census are used by the Fiji 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 2014. If your accounting year is different provide information approximating closest to the calendar year 2014. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

**COMPULSORY REQUIREMENT:** The Census is conducted under the provisions of the Statistics Act (Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before **30\07\15**. 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:** Miss. Priya Mala on email pmala@statsfiji.gov.fj or telephone 331 5822 (ext 386 244) or direct line 323 0844.

Epeli Waqavonovono  
Government Statistician

**NOTE:** Under the 2010 Fiji Standard Industrial Classification, Accommodation and Food Service Activities includes the provision of short-stay accommodation for visitors and other travellers and the provision of complete meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.

---

## **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 2014 please provide information for the duration your business operated.

## QUESTIONNAIRE

Please answer all relevant questions 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:    \    \ 2014                      To:    \    \ 2014			
---	--	--	--	--

### 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	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 2013                        %	(b) As at end of 2014                        %		

### 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 months)	2		
	Had not commenced business during the accounting period specified	3		

---

## **INCOME FROM SALE OF GOODS AND SERVICES**

---

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

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

---

## **OTHER INCOME**

---

- 11 This is the resale value of goods bought, the goods being in the same condition as received and having undergone no intervening manufacturing process by your establishment e.g. duty free goods.
- 13 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.
- 13 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>INCOME FROM SALE OF GOODS AND SERVICES</b>			
9	Please enter in the box the total income from the sale of goods and services [Codes 005+006+013+020+021]	004	\$
10	Please analyse the value given in question 9 according to the following items:		VALUE (\$)
a	INCOME FROM THE PROVISION OF ACCOMMODATION	005	
b1	TOTAL INCOME FROM SALES OF GOODS FOR CONSUMPTION <u>ON THE PREMISES</u> (Codes 007 to 012)	006	
	of which i] Food	007	
	ii] Beverages - tea, coffee and cocoa	008	
	alcoholic drinks	009	
	non -alcoholic drinks	010	
	Total beverages [Codes 008-010]	011	
	iii] Tobacco and tobacco products	012	
b2	TOTAL INCOME FROM SALES OF GOODS FOR CONSUMPTION <u>OFF THE PREMISES</u> [Codes 014 to 019]	013	
	of which i] Food	014	
	ii] Beverages - tea, coffee and cocoa	015	
	alcoholic drinks	016	
	non-alcoholic drinks	017	
	Total beverages [Codes 015-017]	018	
	iii] Tobacco and tobacco products	019	
c	Receipts from hotel organised activities and tours	020	
d	Receipts from services rendered by hotels eg: beauty and massage, laundry etc	021	

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

21	Hotel Turnover Tax (Hotels only)	038	
----	----------------------------------	-----	--

22	VAT charged on goods and services provided	039	
----	--	-----	--

23	<b>GRAND TOTAL OF ALL INCOME RECEIVED (Codes 004+037 +038+039)</b>	040	
----	--	-----	--

---

## **PURCHASES OF MATERIALS DURING THE YEAR**

---

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

Direct import by establishments should be reported at cost.

The cost of freight and transport should be excluded unless it is accounted for as part of the purchase price. Transport cost paid to outside firms should be included in question 35.

Exclude all purchases of plant and machinery and other capital equipment purchased by you that should be included in question 63.

Alcoholic drinks refer to spirit, wine and beer etc.

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

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

---

## **FUEL, ELECTRICITY AND WATER**

---

- 25-28 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 29 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

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

<b>FUEL, ELECTRICITY AND WATER</b>			VALUE (\$)
25	Petrol/Automotive diesel fuel	146	
26	Industrial diesel fuel/Heavy fuel oil	147	
27	Kerosene	148	
28	Liquid petroleum gas	149	
29	Electricity	150	
30	Water	151	
	<b>Total</b>	<b>152</b>	

---

**OTHER EXPENDITURE**

---

- 32 Refers to laundry and cleaning expenses paid to outside firms.
- 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.
- 45 a] Include payment in respect of leased\ rented land. If it is not possible to separate payments made for land from building, please include expenditure in Question 44.
- b] Interest payments include interest on long-term debts and interest on any other money the establishment has borrowed.



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

---

## EMPLOYMENT AND COMPENSATION OF EMPLOYEES

---

- 54 Please note that the information in respect of employment is for the last pay week in June 2014 but the rest of the question requires data for the appropriate accounting year.

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

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

Expatriates are non-Fiji citizens who stayed in Fiji.

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

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

---

## STOCKS

---

- 57a] All trading stocks (stocks intended for resale) should be included. Stocks of capital goods intended for resale should also be included.
- b] This should include stocks of food, liquor supplies and consumables, fuels etc.

---

## LOANS AND ADVANCES

---

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

---

## NET EARNINGS AND TAXES PAID

---

- 59 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 040 + 207(3)]	\$
less	Expenditure [ Code 200]	\$
equals	Profit (+)\Loss (-) [Code 228]	\$

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

55	VAT paid on supplies of goods and services	199	
----	--	-----	--

56	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 141 (5) + 152+ 181 + 190 (2, 3, 4) + 199]</b>	200	\$
----	---	-----	----

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

<b>LOANS AND ADVANCES</b>							
58		Opening Balances	Additions during the year	Principle Repayment during the year	Other Changes	Closing Balance 31/12/14	Total Interest Payable for the year 31/12/14
		\$ [1]	\$ [2]	\$ [3]	\$ [4]	\$ [5=1+2-3+4]	\$ [6]
	Locally	210					
	Abroad	216					
	<b>Total</b>	222					

<b>NET EARNINGS AND TAXES PAID</b>			Amount (\$)
59	Net profit\ loss of your establishment\ enterprise. If this does not agree with question 60, please give reasons_____	228	
60	Taxable income of your establishment\ enterprise	229	
61	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	230	
62	Amount of Fiji Income Tax paid\ payable by your establishment\ enterprise.	231	

---

## **FIXED CAPITAL ASSETS**

---

63 (7) Please ensure that: The value given for depreciation should agree with the value given in question 51(b).

63 (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.

63 g] Valuables include:

- Precious stones and metals (e.g. diamonds, non monetary gold, Platinum and silver);
- Other valuables (e.g. jewellery and collector items)
- Antiques & other art objects

---

## **DATA ON ACCOMMODATION CAPACITY**

---

64 b] Units refer to accommodation on its own e.g. bures, villas, cottages etc.

<b>FIXED CAPITAL ASSETS</b>										
63			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
			(1)	locally (2)	from abroad (3)	(4)	(5)	(6)	(7)	(8)
A]	Land	232								
B]	Non-Residential Building	240								
	Residential Building	248								
C]	Plant and machinery	256								
D]	Furniture, fixtures	264								
	ICT equipments	272								
	Other office equipment	280								
E]	Transport vehicles and related equipment	288								
F]	Research & Development	296								
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc)	304								
H]	Others (specify):	312								
	<b>Total</b>	320								

<b>DATA ON ACCOMODATION CAPACITY</b>			
64	Please specify the accommodation capacity of your establishment:		
a)	Number of rooms	328	
b)	Number of units	329	

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

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

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

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

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

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

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

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

**THANK YOU FOR COMPLETING THE QUESTIONNAIRE**