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CONFIDENTIAL

DESPATCHED: 30/06/15

## 2014 CENSUS OF ARTS, ENTERTAINMENT AND RECREATION

Tax Identification Number:

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Please correct any errors appearing in this label

Dear Sir\Madam,

Enclosed are two copies of the 2014 Census of Arts, Entertainment and Recreation questionnaire.

**COVERAGE AND SCOPE:** It covers all establishments engaged in the Arts, Entertainment and Recreation Industry classified under the 2010 Fiji Standard Industrial Classification (refer note on page 2). If an establishment's arts, entertainment and recreation activities are combined with other types of business, please report only the operations of arts, entertainment and recreation 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 will be used by the Fiji Bureau of Statistics in the estimation of the National Income of Fiji and in the provision of other key indicators.

**REFERENCE PERIOD:** Reference period is the calendar year 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 persons authorised will have access to individual information.

**CONTACT PERSON FOR HELP AND ADVICE:** Ms Amelia Tungi on email ameliat@statsfiji.gov.fj or telephone 331 5822 (ext.386 240) or direct line 323 840.

Epli Waqavonovono  
Government Statistician

**NOTE:** Under the 2010 Fiji Standard Industrial Classification, Arts, Entertainment and Recreation includes a wide range of activities to meet varied cultural, entertainment and recreational interests of the general public, including live performances, operation of museum sites, gambling, sports and recreation activities.

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#### **ORGANISATIONAL STRUCTURE**

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

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#### **FORM OF OWNERSHIP**

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- 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.

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#### **EQUITY PARTICIPATION**

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- 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.

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#### **NATURE OF WORK**

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

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#### **OPERATING STATUS**

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- 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.



**A] REVENUE FROM SALES AND SERVICES**

**SALES:** This should be the actual selling value net of any discount or rebates allowed to the buyer. 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.

**FEE:** This will include payments received in respect of services provided to the households.

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

**B GOVERNMENT AID**

**CURRENT GRANTS:** Current grants refer to transfers from Government to cover current costs providing services to households.

**CAPITAL GRANTS:** Capital grants are transfers from the Government to cover costs incurred development projects.

<b>9. TURNOVER</b>							
<b>A] REVENUE FROM SALES AND SERVICES (\$)</b>							
<b>TYPES OF INSTITUTIONS</b>		<b>SALES</b>	<b>FEE</b>	<b>SUBSCRIPTION</b>	<b>FUND RAISING</b>	<b>OTHERS</b>	<b>TOTAL</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Creative, Arts and Entertainment Activities</b>	<b>004</b>						
<b>Libraries, Archives, Museums and Other Cultural Activities</b>	<b>010</b>						
Library and archives activities	016						
Museums activities and operation of historical sites and buildings	022						
Botanical and zoological gardens and nature reserves activities	028						
<b>Gambling and Betting Activities</b>	<b>034</b>						
Gambling and betting activities	040						
<b>Sports Activities and Amusement and Recreation Activities</b>	<b>046</b>						
Operation of sports facilities	052						
Activities of sports clubs	058						
Other sports activities	064						
Other amusement and recreation activities n.e.c.	070						
<b>TOTAL SALES AND SERVICES</b>					<b>076</b>	<b>\$</b>	
[Column 6: codes 004 + 010 +034 + 046]							

<b>B] GOVERNMENT AID</b>					
<b>TYPES OF INSTITUTIONS</b>		<b>CURRENT GRANTS</b>			<b>TOTAL CAPITAL GRANTS</b>
		<b>FOR WAGES AND SALARIES</b>	<b>FOR OTHER PURPOSES</b>	<b>TOTAL</b>	
		<b>1</b>	<b>2</b>	<b>3</b>	
		<b>4</b>			
<b>Creative, Arts and Entertainment Activities</b>	<b>077</b>				
<b>Libraries, Archives, Museums and Other Cultural Activities</b>	<b>081</b>				
Library and archives activities	085				
Museums activities and operation of historical sites and buildings	089				
Botanical and zoological gardens and nature reserves activities	093				
<b>Gambling and Betting Activities</b>	<b>097</b>				
Gambling and betting activities	101				
<b>Sports Activities and Amusement and Recreation Activities</b>	<b>105</b>				
Operation of sports facilities	109				
Activities of sports clubs	113				
Other sports activities	117				
Other amusement and recreation activities n.e.c.	121				
<b>TOTAL GOVERNMENT AID</b>			<b>125</b>	<b>\$</b>	<b>\$</b>
[Columns 3 and 4 : Codes 077 + 081 + 097 + 105]					

**C] OVERSEAS AID**

**CURRENT GRANTS:** Included here are current transfers from rest of the world either in cash or in kind.

**CAPITAL GRANTS:** Included here are various grants and gifts, either in cash or in kind, for development purposes.

**D] LOCAL AID**

**CURRENT GRANTS:** Included here are non-government transfers received from within the country either in cash or in kind.

**CAPITAL GRANTS:** Included here are non-government grants and gifts, either in cash or in kind from within the country, for development purposes.

<b>C] OVERSEAS AID</b>							
<b>TYPES OF INSTITUTIONS</b>		<b>CURRENT GRANTS</b>					<b>TOTAL CAPITAL GRANTS</b>
		<b>CASH</b>	<b>GOODS</b>	<b>VALUE OF WORK DONE WITHOUT PAY BY OVERSEAS PEOPLE</b>	<b>OTHER</b>	<b>TOTAL</b>	
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
<b>Creative, Arts and Entertainment Activities</b>	<b>127</b>						
<b>Libraries, Archives, Museums and Other Cultural Activities</b>	<b>133</b>						
Library and archives activities	139						
Museums activities and operation of historical sites and buildings	145						
Botanical and zoological gardens and nature reserves activities	151						
<b>Gambling and Betting Activities</b>	<b>157</b>						
Gambling and betting activities	163						
<b>Sports Activities and Amusement and Recreation Activities</b>	<b>169</b>						
Operation of sports facilities	175						
Activities of sports clubs	181						
Other sports activities	187						
Other amusement and recreation activities n.e.c.	193						
<b>TOTAL OVERSEAS AID</b> [Columns 5 and 6: codes 127 + 133 + 157 + 169]					<b>199</b>	<b>\$</b>	<b>\$</b>

<b>D] LOCAL AID</b>							
<b>TYPES OF INSTITUTIONS</b>		<b>CURRENT GRANTS</b>					<b>TOTAL CAPITAL GRANTS</b>
		<b>CASH</b>	<b>GOODS</b>	<b>VALUE OF WORK DONE WITHOUT PAY BY LOCAL PEOPLE</b>	<b>OTHER</b>	<b>TOTAL</b>	
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
<b>Creative, Arts and Entertainment Activities</b>	<b>201</b>						
<b>Libraries, Archives, Museums and Other Cultural Activities</b>	<b>207</b>						
Library and archives activities	213						
Museums activities and operation of historical sites and buildings	219						
Botanical and zoological gardens and nature reserves activities	225						
<b>Gambling and Betting Activities</b>	<b>231</b>						
Gambling and betting activities	237						
<b>Sports Activities and Amusement and Recreation Activities</b>	<b>243</b>						
Operation of sports facilities	249						
Activities of sports clubs	255						
Other sports activities	261						
Other amusement and recreation activities n.e.c.	267						
<b>TOTAL LOCAL AID</b> [Columns 5 and 6: codes 201 + 207+ 231 +243]					<b>273</b>	<b>\$</b>	<b>\$</b>

<b>E</b>	<b>TOTAL TURNOVER OF YOUR ESTABLISHMENT</b> [CODES 076 +1 25 (3) + 199 (5) + 273 (5)]	<b>275</b>	<b>\$</b>
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**OTHER INCOME**

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- 11 a] Include all claims arising from business insurance. Examples of business insurances are insurance against the risk of buildings, properties and stocks. Exclude life, education or any other personal insurance.
- b] Include all claims arising from casualty insurance. Examples of casualty insurance are insurance against the risk of accidents and illness to employees. Claims for life, education or any other form of personal insurance are to be excluded.



<b>OTHER INCOME</b>			VALUE (\$)
10	Income from sales of goods without transformation (refer question 24)	276	
11	Subsidies and grants received	277	
12	Insurance claims received: a] Business insurance claims received	278	
	b]Casualty insurance claims received	279	
13	Profit or loss received from any other business in which you have an interest	280	
14	Rent received for the hire of building	281	
15	Income from: a] Rent received from land	282	
	b] Interest received	283	
	c] Dividends received	284	
	d] Royalty received	285	
16	Bad and doubtful debts recovered	286	
17	Exchange gain	287	
18	Gain on sale of fixed assets	288	
19	Receipts from industrial services rendered to others e.g. repairs & maintenance	289	
20	Others (specify).	290	
	<b>Total other income (Codes 276 – 290)</b>	<b>291</b>	
21	VAT charged on goods and services provided	292	
<b>22</b>	<b>GRAND TOTAL OF ALL INCOME RECEIVED (Codes 275+ 291 + 292)</b>	<b>293</b>	<b>\$</b>

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**PURCHASES OF MATERIALS DURING THE YEAR**

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

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

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**FUEL, ELECTRICITY AND WATER**

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- 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.

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**OTHER EXPENDITURE**

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- 31 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.
- 32 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.
- 34 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.
- 43 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 41.

<b>PURCHASES OF MATERIALS DURING THE YEAR</b>			VALUE (\$)
23	Expenditure of materials and related articles for use in the business	294	
24	Expenditure of all materials and related articles purchased for resale during the year (refer question 9)	295	
	<b>Total (Codes 294 – 295)</b>	<b>296</b>	

<b>FUEL, ELECTRICITY AND WATER</b>			VALUE (\$)
25	Petrol/Automotive diesel fuel	297	
26	Industrial diesel fuel/Heavy fuel oil	298	
27	Kerosene	299	
28	Liquid petroleum gas	300	
29	Electricity	301	
30	Water	302	
	<b>Total (Codes 297 - 302)</b>	<b>303</b>	

<b>OTHER EXPENDITURE</b>			VALUE (\$)
31	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	304	
32	Cartage and haulage expenses paid to other firms	305	
33	Travel expenses (e.g. management, personal etc)	306	
34	Value of contract and commission work done	307	
35	Audit, accounting and legal fee	308	
36	Advertising and promotion etc	309	
37	Bank charges	310	
38	Postage, telephone and telecommunication etc	311	
39	Office stationery and supplies	312	
40	Management and consultation fee	313	
41	Rent paid for furniture, building, plant and machinery etc	314	
42	Insurance paid: a) Business insurance	315	
	b) Casualty insurance	316	
43	Expenditure on: a) Rent paid for land	317	
	b) Interest paid	318	
	c) Dividends paid	319	
	d) Royalty paid	320	
44	Bad and doubtful debts written off	321	
45	Business licenses, rates on property paid to central or local government etc	322	
46	Fiji National Training Council Levy	323	
47	Exchange losses	324	
48	Fixed asset expenses: a) Loss on sale of fixed assets	325	
	b) Depreciation claimed (to agree with question 57 (7))	326	
49	All other costs and expenses	327	
	<b>Total other expenditure (Codes 307 to 327 excluding 319)</b>	<b>328</b>	

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**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**

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50 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.

Operatives includes all employees directly engaged in the activity of the establishment, e.g. those in fabrication, processing, assembling, shop messengers, warehouse men, packers and repair men etc. Casual workers should also be included here.

Others include administrators, technical and clerical personnel, e.g. salaried managers, clerks and typists etc.

Expatriates are non-Fiji citizens who stayed in Fiji to work.

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

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

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**STOCKS**

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53 a) All trading stocks (stocks intended for resale) should be included. Stocks of capital goods intended for resale should also be included.

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

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**LOANS AND ADVANCES**

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

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**NET EARNINGS AND TAXES PAID**

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

Income [ Code 293 + 350]	\$
less Expenditure [ Code 347 – 353]	\$
equals Profit (+)\Loss (-) [Code 357]	\$

<b>EMPLOYMENT AND COMPENSATION OF EMPLOYEES</b>						
50			NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTE TO FPNF	PAYMENT IN KIND
			(1)	(2)	(3)	(4)
a)	Fiji citizens	329				
b)	Expatriates	333				
	<b>Total</b>	337				
c)	Working without pay					
	i) Working proprietors	341				
	ii) Unpaid family workers	342				
	<b>Total (Code 337 + 341 + 342)</b>	343				
d)	From the total number in employment given in code 343, please state:					
	Total Males	344		Total Females	345	

51	VAT paid on supplies of goods and services	346	
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52	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED</b> [Codes 296 + 303 + 328+ 338 + 339 + 340 + 346]	347	\$
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<b>STOCKS</b>					
53	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	348			
b)	Materials, fuel, supplies and components	351			
	<b>Total</b>	354			

<b>LOANS AND ADVANCES</b>							
54		Opening Balance 01/01/14	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	357					
	Abroad	363					
	<b>TOTAL</b>	369					

<b>NET EARNINGS AND TAXES PAID</b>			Amount (\$)
55	Net profit\loss of your establishment\enterprise. If this does not agree with question 55, please give reasons_____	375	
56	Taxable income of your establishment\enterprise	376	
57	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	377	
58	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	378	

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**FIXED CAPITAL ASSETS**

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59 (7) Please ensure that: The value given for depreciation should agree with the value given in question 48 b].

59 (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.

59 (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										
59			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	379								
B]	Non-Residential Building	387								
	Residential Building	395								
C]	Plant and machinery	403								
D]	Furniture, fixtures	411								
	ICT equipment	419								
	Other office equipment	427								
E]	Transport vehicles and related equipment	435								
F]	Research & Development	443								
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc.)	451								
H]	Others (specify):	459								
	<b>Total</b>	467								

**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**