



**NOTE:** Under the 2010 Fiji Standard Industrial Classification, Electricity includes the generation of bulk electric power, transmission from generating facilities to distribution centers and distribution to end users.

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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.

# 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 can not 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			
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## LEGAL STATUS OF ORGANISATION

	Please tick appropriate box			
3	Sole Trader	1	Partnership	2
	[001] Private Limited Company	3	Public Limited Company	4
	Co-operative	5	Government Owned Trading Entity	6
	Statutory Board	7	Central Government	8
	Local Authority	9	Local Government	10
	Joint Venture and Consortia	11	Non-profit organization	12
	Trusts and Estates	13	Consulates and Foreign	14
	Branch of a Company	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                    mths)	2		
	Had not commenced business during the accounting period specified	3		

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## **ELECTRICITY SALES AND OTHER INCOME DERIVED DURING THE ACCOUNTING YEAR**

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9 This refers to the sale of electricity generated by the establishment. The value should be the actual selling value, net of any discount or rebate allowed to the buyer.

Include: (i) Sales of waste products, residues etc.  
(ii) Excise dues should be included as part of the value of sales in the local market.

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

Do not include: Goods bought for resale in the same condition as purchased.

Local market sales: Exclude sales to local exporters for exports which should be shown as exports.

Please supply both the quantity and value of the goods produced by the establishment.

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## **OTHER INCOME**

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13 a] Include all claims arising from business insurance. Examples of business insurance are insurance against the risk of buildings, properties and stocks. Exclude life, education or any other personal insurance.

b] Include all claims received arising from casualty insurance. Examples of casualty insurance are insurance against the risk of accidents and illness etc to employees. Claims for life, education or any other form of personal insurance are to be excluded.

15 Include rent received for building, plant and machinery, furniture and fixtures, transport vehicles and related equipment. Exclude rent received for land which should be included in question 16 a].

20 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.

21 State the total sales, if any, of electricity produced by your establishment.

**ELECTRICITY SALES AND OTHER INCOME DERIVED DURING THE ACCOUNTING YEAR**

9	DESCRIPTION OF PRODUCT	LOCAL MARKET SALES		TOTAL SALES
		QUANTITY AND UNITS (1)	VALUE (\$) (2)	VALUE (\$) (3)
a]	Commercial	004		
b]	Industrial	007		
c]	Domestic	010		
d]	Others	013		
	<b>Total sales</b>	<b>016</b>		

OTHER INCOME			VALUE (\$)
10	Surcharge		018
11	Discount		019
12	Subsidies and grants received		020
13	Insurance claims received: a] Business insurance claims received		021
	b] Casualty insurance claims received		022
14	Profit or loss received from any other business in which you have an interest		023
15	Rent received for the hire of building, plant and machinery, furniture and fixtures, transport vehicles and related equipment		024
16	Income from: a] Rent received from land		025
	b] Interest received		026
	c] Dividends received		027
	d] Royalty received		028
17	Bad and doubtful debts recovered		029
18	Exchange gain		030
19	Gain on sale of fixed assets		031
20	Sales of goods not manufactured by your own establishment (see question 56)		032
21	Commissions received		033
22	Receipts from industrial services rendered to others:		
	a] Plant and equipment hire		034
	b] Repairs and maintenance to: i] Plant, machinery and equipment		035
	ii] Others – Street Lights		036
	c] Transport and related services		037
23	Service and licence fees		038
24	Power pole rentals		039
25	Training rebates		040
26	Others (specify). Miscellaneous income		041
	_____		
	_____		
	_____		
	<b>Total other income (Codes 018 - 041)</b>		<b>042</b>

27	VAT charged on goods and services provided		043
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<b>28</b>	<b>GRAND TOTAL OF ALL INCOME RECEIVED (Codes 017 + 042 + 043)</b>		<b>044</b>
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## **PURCHASES OF MATERIALS AND OPERATING EXPENDITURE**

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29 State in detail the total value and quantity of all purchases of material and supplies during the year for use in the generation process. In arriving at the value, deduct trade discounts received. The cost of transport should also be excluded unless it is accounted as part of the purchase price. Direct import by establishments should be reported at cost. Exclude any transport cost paid to outside firms which should be included in question 39.

Include all purchases of:

- a] Basic materials, components, semi-manufactured goods and so on that are physically incorporated in the establishment.
- b] Auxiliary materials such as lubricants, packaging materials, small tools, part materials for repair and maintenance.
- c] Materials for producing machinery or other capital items for own use.
- d] Materials bought for carrying 'own construction' work reported in question 70.

Exclude all purchases of: Machinery and plant and other capital equipment purchased by you which should be included in question 70

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

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## **FUEL, ELECTRICITY AND WATER**

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31-34 Expenditure on fuel represents the total value of fuel purchased by your establishment for use in the production of heat, power or electricity including gasoline and other fuels for vehicles. Exclude those that enter directly into the production process as they should be reported as raw materials.

35-36 State the total value of electricity and water purchased by your establishment for the production process.

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## **OTHER EXPENDITURE**

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38 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, machinery and equipment of the establishment. Current repair and maintenance carried out by other establishments or by ancillary repair and maintenance unit which has been treated as an independent establishment should be included.

39 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.

41 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 payment in respect of leased\rented land. If it is not possible to separate payments made for land building, please include expenditure in question 47.

b] Include interest on long-term debts and interest on all borrowing.

<b>PURCHASES OF MATERIALS AND OPERATING EXPENDITURE</b>										
Please state the value of all materials and supplies purchased during the year for use in the production process										
					VALUE (\$)					
					IMPORTED		LOCALLY PRODUCED			TOTAL
					PURCHASED		PURCHASED			
	DESCRIPTION OF MATERIALS AND SUPPLIES		UNIT of Qty (1)	QTY (2)	FROM ABROAD (3)	LOCALLY (4)	FROM MANFT (5)	FROM OTHERS (6)	TOTAL (7)	
29	Electricity	045								
30	Others (specify).	052								
	Spare parts	059								
		066								
		073								
	<b>Total</b>	<b>080</b>								

<b>FUEL, ELECTRICITY AND WATER</b>			VALUE (\$)
31	Petrol/Automotive diesel fuel		085
32	Industrial diesel fuel/Heavy fuel oil		086
33	Kerosene		087
34	Liquid petroleum gas		088
35	Electricity		089
36	Water		090
	<b>Total (Codes 085 to 090)</b>		<b>091</b>

<b>OTHER EXPENDITURE</b>			VALUE (\$)
37	Donations made		092
38	Repairs and maintenance costs on:	a) Motor vehicles	093
		b) Building	094
		c) Machinery and equipment	095
39	Cartage and haulage expenses paid to other firms		096
40	Travel expenses (e.g management, personal etc.)		097
41	Value of contract and commission work done		098
42	Audit, accounting and legal fee		099
43	Advertising and promotion etc		100
44	Bank charges		101
45	Postage, telephone and telecommunication etc		102
46	Office stationery and supplies		103
47	Rent paid for furniture, building, plant and machinery etc		104
48	Expenditure on:	a) Rent paid for land	105
		b) Interest paid	106
		c) Dividends paid	107
		d) Royalty paid	108
49	Management and consultation fee		109
50	Bad and doubtful debts written off		110
51	Business licenses, rates on property paid to central or local government etc		111
52	Insurance paid: a) Business insurance		112
		b) Casualty insurance	113
53	Fiji National University [FNU] Levy		114
54	Exchange losses		115
55	Fixed asset expenses: a) Loss on sale of fixed assets		116
		b) Depreciation claimed (to agree with question 70(7))	117
56	Cost of goods purchased for resale (see question 20)		118
57	All other costs and expenses		119
	<b>Total other expenditure (Codes 092 to 119 excluding 107)</b>		<b>120</b>

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## EMPLOYMENT AND COMPENSATION OF EMPLOYEES

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- 58 Please note that the information in respect of employment is for the last payweek 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, eg those in fabrication, processing, assembling, shop messengers, warehouse men, packers and repair men etc. Casual workers should also be included here.

Others includes administrators, technical\clerical personnel, eg managers, clerks etc.

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.

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## STOCKS

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- 62 Work-in-progress consists of unfinished output at the end of the reference year.
- 63 Finished goods bought for resale are stocks of goods bought for resale in the same condition as purchased.
- 64 The value of materials, fuel supplies and components are stocks of raw materials not used up in the production process.

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## LOANS AND ADVANCES

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- 65 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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- 66 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 044 + 154]	\$
less Expenditure [ Code 139]	\$
equals Profit (+)\Loss (-) [Code 173]	\$

<b>EMPLOYMENT AND COMPENSATION OF EMPLOYEES</b>						
58			NUMBER EMPLOYED (1)	GROSS WAGES AND SALARIES PAID (2)	EMPLOYER'S CONTRIBUTION TO FNPFC ETC (3)	PAYMENT IN KIND (4)
a)	Fiji citizens	121				
b)	Expatriates	125				
	<b>Total</b>	<b>129</b>				
c)	Working without pay					
	i) Working proprietors	133				
	ii) Unpaid family workers	134				
	<b>Total (Codes 129 (1) + 133 + 134)</b>	<b>135</b>				
d)	From the total number in employment given in code 135, please state:					
	Total Males	136	Total Females	137		

59	VAT paid on supplies of goods and services	138
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60	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED</b> <b>[Codes 084+091+120+130+131+132 + 138]</b>	<b>139</b>
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<b>STOCKS</b>					
Please give the value of stocks held by your establishment			VALUE OF STOCKS (\$)		
			OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
61	Finished goods produced by the establishment and intended for sale	140			
62	Work-in-progress	143			
63	Finished goods bought for resale	146			
64	Materials, fuels, supplies and components	149			
	<b>Total</b>	<b>152</b>			

<b>LOANS AND ADVANCES</b>						
65	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
	\$ [1]	\$ [2]	\$ [3]	\$ [4]	\$ [5=1+2-3+4]	\$ [6]
Locally	155					
Abroad	161					
<b>Total</b>	<b>167</b>					

<b>NET EARNINGS AND TAXES PAID</b>			Amount (\$)
66	Net profit/loss of your establishment/enterprise. If this does not agree with question 67, please give reasons – <i>The profit is at VEP (does not include VAT receivable)</i>	173	
67	Taxable income of your establishment/enterprise	174	
68	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	175	
69	Amount of Fiji Income Tax paid/payable by your establishment/enterprise.	176	

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**FIXED CAPITAL ASSETS**

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- 70 (7) Please ensure that: The value given for depreciation should agree with the value given in question 55 b].
- 70 (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.
- 70 (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)

<b>FIXED CAPITAL ASSETS</b>										
<b>70</b>			VALUE (\$)							
			Opening book value	Purchase of new and second hand assets at cost		Land Development & Improvement	Category Transfer In/(out) of Assets	Sales of Capital Assets	Depreciation	Closing Book value
				Locally	from abroad					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
A]	Land	177								
B]	Non- residential Buildings	185								
	Residential Buildings	193								
C]	Other structures: - Dams, tunnels - Wind Mill	201								
D]	Plant & machinery	209								
E]	Furniture, fixtures and office equipment	217								
	ICT equipments	225								
	Other office equipment	233								
F]	Transport vehicles and related equipment	241								
G]	Research & Development	249								
H]	Valuables (Antiques, Artistic Originals Precious Metal, etc)	257								
I]	Others (specify)	265								
	<b>Total</b>	<b>273</b>								

**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**