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CONFIDENTIAL

DESPATCHED: 30/06/15

2014 CENSUS OF FINANCIAL ACTIVITIES

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 Financial Activities questionnaire.

COVERAGE AND SCOPE: It covers all establishments engaged in the Financial Activities Industry classified under the 2010 Fiji Standard Industrial Classification (refer note on page 2). If an establishment's financial activities are combined with other types of business, please report only the operation of the financial 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 0840.

Epeli Waqavonovono
Government Statistician

NOTE: Under the 2010 Fiji Standard Industrial Classification, Financial Activities include financial service activities and activities to support financial services. It also includes the activities of holding assets, such as activities of holding companies and the activities of trusts, funds and similar financial entities.

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

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 can not 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 \ \2014 To \ \2014
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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 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
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TURNOVER			VALUE(\$)
9	Please enter in the box the total turnover of your establishment [Codes 005 to 011]	004	

10	Please analyse the value given in question 8 according to the following items		VALUE(\$)
	a)	Income from interest	005
	b)	Income from dividends	006
	c)	Income from management including consultation fee	007
	d)	Income from commissions earned including credit card commissions	008
	e)	Income from foreign exchange trading	009
	f)	Income from other current account	010
	g)	Income from all other services (specify)	011

OTHER INCOME			VALUE (\$)
11	Subsidies and grants received		012
12	Insurance claims received: a) Business insurance claims		013
	b) Casualty insurance claims		014
13	Profit or loss received from any other business in which you have an interest		015
14	Rent received for the hire of building		016
15	Income from: a) Rent received from land		017
	b) Royalty received		018
16	Bad and doubtful debts recovered		019
17	Exchange gain		020
18	Gain on sale of fixed assets		021
19	Others (specify)		022
	Total other income [Code 012 – 022]		023

20	VAT charged on services provided	024	
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21	GRAND TOTAL OF ALL INCOME RECEIVED [Codes 004 + 023 + 024]	025	\$
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INTEREST			VALUE (\$)
22	Please enter in the box the total interest paid. <i>Include items such as interest paid on deposits, interest paid to banks and interest paid to affiliated companies.</i>	026	

FUEL, ELECTRICITY AND WATER			VALUE (\$)
23	Petrol/Automotive diesel fuel	027	
24	Electricity	028	
25	Water	029	
26	Others (specify)	030	
27	Total [codes 027+028+029+030]	031	

OTHER EXPENDITURE			VALUE (\$)
28	Repairs and maintenance paid for on vehicles, buildings etc to outside firms <i>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.</i>	032	
29	Cartage and haulage expenses paid to other firms <i>Cartage and haulage expense includes payment for the transportation of goods and materials within the country.</i>	033	
30	Travel expenses (e.g. management, personal etc)	034	
31	Commissions paid	035	
32	Audit, accounting and legal fee	036	
33	Advertising and promotion etc.	037	
34	Bank charges	038	
35	Postage, telephone and telecommunication etc.	039	
36	Office stationery and supplies	040	
37	Management and consultation fee	041	
38	Rent paid for furniture, building, plant and machinery etc	042	
	Insurance paid: a) Business insurance	043	
	b) Casualty insurance	044	
39	Expenditure on: a) Rent paid for land	045	
	b) Dividends paid	046	
40	c) Royalty paid	047	
41	Bad and doubtful debts written off	048	
42	Business licenses, rates on property paid to central or local government etc	049	
43	Fiji National University (FNU) levy	050	
44	Exchange losses	051	
45	Loss on sale of fixed assets	052	
46	Depreciation Claimed (to agree with question 57 (7))	053	
47	All other costs and expenses	054	
48	Total other expenditure [codes 032 to 054 excluding 046]	055	

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

47 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 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.

FUEL, ELECTRICITY AND WATER

23 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.

24 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

STOCKS

52 a) Please give the value of all stocks held by your establishment.

LOANS AND ADVANCES

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

NET EARNINGS AND TAXES PAID

52 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 025 + 077]	\$
less Expenditure	[Code 074]	\$
equals Profit (+)\Loss (-)	[Code 096]	\$

EMPLOYMENT AND COMPENSATION OF EMPLOYEES						
48			NUMBER EMPLOYED (1)	GROSS WAGES AND SALARIES PAID (2)	EMPLOYER'S CONTRIBU. TO FNPF (3)	PAYMENT IN KIND (4)
a]	Fiji citizens	056				
b]	Expatriates	060				
	Total	064				
c]	Working without pay					
	i] Working proprietors	068				
	ii] Unpaid family workers	069				
	Total [codes 064 (1)+068+069]	070				
d]	From the total number in employment given in code 069, please state:					
	Total Males	071		Total Females	072	

49	VAT paid on supplies of goods and services	073	
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50	GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 026 + 031 + 055 + 064 (2, 3, 4) + 073]	074	\$
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STOCKS				
51		OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
Please give the value of all stocks held by your establishment		075		

LOANS AND ADVANCES							
52		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	078						
Abroad	084						
TOTAL	090						

NET EARNINGS AND TAXES PAID			Amount (\$)
53	Net profit\loss of your establishment\enterprise. If this does not agree with question 54, please give reasons:	096	
54	Taxable income of your establishment\enterprise	097	
55	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	098	
56	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	099	

FIXED CAPITAL ASSETS

57 (7) Please ensure that:

The value given for depreciation should agree with the value given in question 46.

57 (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.

57(G) Valuables include:

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

FIXED CAPITAL ASSETS										
57			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	100								
B]	Non-Residential Building	108								
	Residential Building	116								
C]	Plant and machinery	124								
D]	Furniture, fixtures	132								
	ICT equipment	140								
	Other office equipment	148								
E]	Transport vehicles and related equipment	156								
F]	Research & Development	164								
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc.)	172								
H]	Others (specify):	180								
	Total	188								

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

