

NOTE: Under the 2010 Fiji Standard Industrial Classification, Professional, Scientific and Technical Activities include specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users.

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 Fiji citizens. 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 cannot 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

		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

INCOME RECEIVED FROM FEES AND COMMISSIONS

9 This should be the actual fees, net of any discount allowed to the client, for the services rendered.

Include commission received from auction sales, professional services and valuation services etc

Exclude VAT charged on goods and services provided.

OTHER INCOME

- 17 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 of personal insurance are to be excluded.

INCOME RECEIVED FROM FEES AND COMMISSIONS				
9	Please state the amount of fees and commissions received from:		VALUE (\$)	
			FEES	COMMISSIONS
1	Legal activities	004		
2	Accounting, bookkeeping and auditing activities; tax consultancy	006		
3	Activities of head offices e.g. like overseeing and managing of other units of the company or enterprise; undertaking the strategic or organizational planning and decision making role of the company or enterprise; exercising operational control and manage the day-to-day operations of their related units. It includes activities of head offices, centralized administrative offices, corporate offices, district and regional offices and subsidiary management offices	008		
4	Business and management consultancy activities	010		
5	Architectural, engineering activities and related technical activities	012		
6	Technical testing and analysis	014		
7	Research and experimental development on natural sciences and engineering	016		
8	Research and experimental development on social sciences and humanities	018		
9	Advertising	020		
10	Market research and public opinion polling e.g. like investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results and investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof.	022		
11	Specialized design activities e.g. like fashion design, activities of graphic designers, activities of interior decorators	024		
12	Photographic activities	026		
13	Other professional, scientific and technical activities n.e.c. Includes a great variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but does not include ongoing, routine business functions that are generally of short duration	028		
14	Veterinary activities	030		
	Total (032 = 004 to 030) and (033 = 005 to 031)	032		

OTHER INCOME			VALUE (\$)
15	Income from sales of goods without transformation (refer question 29)	034	
16	Subsidies and grants received	035	
17	Insurance claims received: a] Business insurance claims received	036	
	b] Casualty insurance claims received	037	
18	Profit or loss received from any other business in which you have an interest	038	
19	Rent received for the hire of building	039	
20	Income from: a] Rent received from land	040	
	b] Interest received	041	
	c] Dividends received	042	
	d] Royalty received	043	
21	Bad and doubtful debts recovered	044	
22	Exchange gain	045	
23	Gain on sale of fixed assets	046	
24	Receipts from industrial services rendered to others eg repairs & maintenance	047	
25	Others (specify).	048	
	Total other income (034 to 048)	049	
26	VAT charged on goods and services provided	050	
27	GRAND TOTAL OF ALL INCOME RECEIVED (Codes 032+033+049+050)	051	\$

PURCHASES OF MATERIALS DURING THE YEAR

- 28 State in detail the total value of all purchases of materials and supplies for use in the operation of your business.
- 29 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.

FUEL, ELECTRICITY AND WATER

- 30-33 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 34 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

OTHER EXPENDITURE

- 36 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.
- 37 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.
- 39 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 all payments in respect to leased\rented land. If it is not possible to separate payments made for land from building, please include expenditure in Question 46.

PURCHASES OF MATERIALS DURING THE YEAR			VALUE (\$)
28	Expenditure on materials and related articles for use in the business	052	
29	Expenditure on Professional, Scientific and Technical activities during the year (refer question 29)	053	
	Total (Codes 052 +053)	054	

FUEL, ELECTRICITY AND WATER			VALUE (\$)
30	Petrol/Automotive diesel fuel	055	
31	Industrial diesel fuel/Heavy fuel oil	056	
32	Kerosene	057	
33	Liquid petroleum gas	058	
34	Electricity	059	
35	Water	060	
	Total (Codes 055 to 060)	061	

OTHER EXPENDITURE			VALUE (\$)
36	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	062	
37	Cartage and haulage expenses paid to other firms	063	
38	Travel expenses (eg management, personal etc.)	064	
39	Value of contract and commission work done	065	
40	Audit, accounting and legal fee	066	
41	Advertising and promotion etc	067	
42	Bank charges	068	
43	Postage, telephone and telecommunication etc	069	
44	Office stationery and supplies	070	
45	Management and consultation fee	071	
46	Rent paid for furniture, building, plant and machinery etc	072	
47	Insurance paid: a) Business insurance	073	
	b) Casualty insurance	074	
48	Expenditure on: a) Rent paid for land	075	
	b) Interest paid	076	
	c) Dividends paid	077	
	d) Royalty paid	078	
49	Bad and doubtful debts written off	079	
50	Business licenses, rates on property paid to central or local government etc	080	
51	Training and Productivity Authority of Fiji (TPAF) Levy	081	
52	Exchange losses	082	
53	Fixed asset expenses: a) Loss on sale of fixed assets	083	
	b) Depreciation claimed (to agree with question 64(7))	084	
54	All other costs and expenses	085	
	Total other expenditure (Codes 062 to 085 excluding code 077)	086	

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

- 55 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.

STOCKS

- 58 a) Finished goods bought for resale: are stocks of goods bought for resale in the same condition as purchased. All trading and capital stocks (stocks intended for resale) should be included.
- b) Value of materials, fuel supplies and components: are stocks of raw materials not used up in production This should include stocks of materials used by the business in its operations.

LOANS AND ADVANCES

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

NET EARNINGS AND TAXES PAID

- 60 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 051 + 114]	\$
less	Expenditure [Code 105]	\$
equals	Profit (+)\Loss (-) [Code 133]	\$

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

55		NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTION TO FPNP ETC	PAYMENT IN KIND
		(1)	(2)	(3)	(4)
a]	Fiji citizens	087			
b]	Expatriates	091			
	Total	095			
c]	Working without pay				
	i] Working proprietors	099			
	ii] Unpaid family workers	100			
	Total (codes 095 +099 +100)	101			
d]	From the total number in employment given in code 101, please state:				
	Total Males	102	Total Females	103	

56	VAT paid on supplies of goods and services	104	
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57	GRAND TOTAL OF ALL EXPENDITURE INCURRED (Codes 054 + 061 + 086 + 096 + 097+ 098 + 104)	105	\$
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STOCKS

		VALUE OF STOCKS (\$)		
58	Please give the value of stocks held by your establishment	OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stock of finished goods bought for resale	106		
b]	Materials, fuel, supplies and components	109		
	Total	112		

LOANS AND ADVANCES

59		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	115						
Abroad	121						
TOTAL	127						

NET EARNINGS AND TAXES PAID

			Amount (\$)
60	Net profit/loss of your establishment\enterprise. If this does not agree with question 61, please give reasons_____	133	
61	Taxable income of your establishment\enterprise	134	
62	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	135	
63	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	136	

FIXED CAPITAL ASSETS

- 64 (7) Please ensure that: The value given for depreciation should agree with the value given in question 55 b].
- 64 (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.
- 64 (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										
64			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	137								
B]	Non-Residential Building	145								
	Residential Building	153								
C]	Plant and machinery	161								
D]	Furniture, fixtures	169								
	ICT equipments	177								
	Other office equipment	185								
E]	Transport vehicles and related equipment	193								
F]	Research & Development	201								
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc)	209								
H]	Others (specify):	217								
	Total	225								

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