



**NOTE:** Under the 2010 Fiji Standard Industrial Classification, Real Estate Activities includes acting as lessors, agents and/or brokers in one or more of the following:  
Selling or buying real estate, renting real estate, providing other real estate services such as appraising real estate or acting as real estate escrow agents. Activities in this section may be carried out on own or leased property and may be done on a fee or contract basis. Also included is the building of structures, combined with maintaining ownership or leasing of such structures.

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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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- 4 (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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5 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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6 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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7 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)
<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

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 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		
	Had not commenced business during the accounting period specified	3		

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## **INCOME RECEIVED FROM FEES AND COMMISSIONS**

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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, real estate sales and valuation services etc

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

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## **OTHER INCOME**

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- 12 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>9 INCOME RECEIVED FROM FEES AND COMMISSIONS</b>				
Please state the amount of fees and commissions received from:			VALUE (\$)	
			FEES	COMMISSIONS
1	<b>Real estate activities with own or leased properties</b> - Includes buying, selling, renting and operating of self-owned or leased real estate, such as apartment buildings and dwellings; non-residential buildings, including exhibition halls, self-storage facilities, malls and shopping centers; and provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis; development of building projects for own operation, i.e. for renting of space in these buildings; subdividing real estate into lots, without land improvement and operation of residential mobile home sites.	004		
2	<b>Real estate activities on a fee or contract basis</b> - Includes activities of real estate agents and brokers; intermediation in buying, selling and renting of real estate on a fee or contract basis; management of real estate on a fee or contract basis; appraisal services for real estate and activities of real estate escrow agents.	006		
<b>3</b>	<b>Total (code 008 = 004 + 006) and (code 009 = 005 + 007)</b>	<b>008</b>		

<b>OTHER INCOME</b>			VALUE (\$)
10	Income from sales of goods without transformation (refer question 25)	010	
11	Subsidies and grants received	011	
12	Insurance claims received: a) Business insurance claims received	012	
	b) Casualty insurance claims received	013	
13	Profit or loss received from any other business in which you have an interest	014	
14	Rent received for the hire of building	015	
15	Income from: a) Rent received from land	016	
	b) Interest received	017	
	c) Dividends received	018	
	d) Royalty received	019	
16	Bad and doubtful debts recovered	020	
17	Exchange gain	021	
18	Gain on sale of fixed assets	022	
19	Receipts from industrial services rendered to others eg repairs & maintenance	023	
20	Other income received (specify):	024	
<b>21</b>	<b>Total Other Income (Codes 010 to 024)</b>	<b>025</b>	

22	VAT charged on goods and services provided	026	
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<b>23</b>	<b>GRAND TOTAL OF ALL INCOME RECEIVED (Codes 008+009+025+026)</b>	<b>027</b>	<b>\$</b>
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## **PURCHASES OF MATERIALS DURING THE YEAR**

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- 24 State in detail the total value of all purchases of materials and supplies for use in the operation of your business.
- 25 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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- 27 - 30 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 31 This should include the cost of electricity, purchased for lighting, air conditioning, refrigeration etc.

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## **OTHER EXPENDITURE**

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- 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.
- 46 a] Include all payments in respect of leased\rented land. If it is not possible to separate payment made for land from building, please include expenditure in Question 44.

<b>PURCHASES OF MATERIALS DURING THE YEAR</b>			VALUE (\$)
24	Expenditure on materials and related articles for use in the business	028	
25	Expenditure on Real Estate activities during the year (refer question 10)	029	
<b>26</b>	<b>Total (Code 028 + 029)</b>	<b>030</b>	

<b>FUEL, ELECTRICITY AND WATER</b>			VALUE (\$)
27	Petrol/Automotive diesel fuel	031	
28	Industrial diesel fuel/Heavy fuel oil	032	
29	Kerosene	033	
30	Liquid petroleum gas	034	
31	Electricity	035	
32	Water	036	
<b>33</b>	<b>Total (Codes 031 to 036)</b>	<b>037</b>	

<b>OTHER EXPENDITURE</b>			VALUE (\$)
34	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	038	
35	Cartage and haulage expenses paid to other firms	039	
36	Travel expenses (eg management, personal etc.)	040	
37	Value of contract and commission work done	041	
38	Audit, accounting and legal fee	042	
39	Advertising and promotion etc	043	
40	Bank charges	044	
41	Postage, telephone and telecommunication etc	045	
42	Office stationery and supplies	046	
43	Management and consultation fee	047	
44	Rent paid for furniture, building, plant and machinery etc	048	
45	Insurance paid: a] Business insurance	049	
	b] Casualty insurance	050	
46	Expenditure on: a] Rent paid for land	051	
	b] Interest paid	052	
	c] Dividends paid	053	
	d] Royalty paid	054	
47	Bad and doubtful debts written off	055	
48	Business licenses, rates on property paid to central or local government etc	056	
49	Fiji National University (FNU) Levy	057	
50	Exchange losses	058	
51	Fixed asset expenses: a] Loss on sale of fixed assets	059	
	b] Depreciation claimed (to agree with question 63(7))	060	
52	All other costs and expenses	061	
<b>53</b>	<b>Total other expenditure (Codes 038 to 061 excluding code 053)</b>	<b>062</b>	

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## EMPLOYMENT AND COMPENSATION OF EMPLOYEES

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54 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.

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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57 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.

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## LOANS AND ADVANCES

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58 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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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 027 + 088(3))	\$
less	Expenditure (Code 081)	\$
equals	Profit (+)\Loss (-) (Code 109)	\$



<b>EMPLOYMENT AND COMPENSATION OF EMPLOYEES</b>						
54			NUMBER EMPLOYED (1)	GROSS WAGES AND SALARIES PAID (2)	EMPLOYER'S CONTRIBUTION TO FNPFC ETC (3)	PAYMENT IN KIND (4)
a]	Fiji citizens	063				
b]	Expatriates	067				
	<b>Total</b>	<b>071</b>				
c]	Working without pay					
	i] Working proprietors	075				
	ii] Unpaid family workers	076				
	<b>Total (codes 071(1) +075 +076)</b>	<b>077</b>				
d]	From the total number in employment given in code 77, please state:					
	Total Males	078		Total Females	079	

55	VAT paid on supplies of goods and services	080	
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<b>56</b>	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED (Codes 030 + 037 + 062 + 071 (2, 3, 4) + 080)</b>	<b>081</b>	<b>\$</b>
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<b>STOCKS</b>				
		VALUE OF STOCKS (\$)		
57	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	082		
b]	Materials, fuel, supplies and components	085		
	<b>Total</b>	<b>088</b>		

<b>LOANS AND ADVANCES</b>							
58		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	091					
	Abroad	097					
	<b>TOTAL</b>	<b>103</b>					

<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	109	
60	Taxable income of your establishment\enterprise	110	
61	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	111	
62	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	112	

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## **FIXED CAPITAL ASSETS**

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- 63 Please ensure that: The value given for depreciation should agree with the value given in question 51[b].
- 63 (5) Own Account Capital Construction: This is the cost of new fixed assets and additions to existing fixed assets made by the establishments own labour for its own use. Cost should be equivalent to labour costs plus value of materials at cost.
- 63 (G) Valuables include:
- (a) Entertainment, literacy & artistic originals;
  - (b) Precious stones and metals (e.g. diamonds, non monetary gold, Platinum and silver);
  - (c) Other valuables (e.g. jewellery and collector items)
  - (d) Antiques & other art objects

<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
				locally	from abroad					
A]	Land	113								
B]	Non-Residential Building	121								
	Residential Building	129								
C]	Plant and machinery	137								
D]	Furniture, fixtures and office equipment	145								
	ICT equipment	153								
	Other office equipment	161								
E]	Transport vehicles and related equipment	169								
F]	Research & Development	177								
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc )	185								
H]	Others (specify):	193								
	<b>Total</b>	<b>201</b>								

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

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

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

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

Position: \_\_\_\_\_

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

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

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

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

**THANK YOU FOR COMPLETING THE QUESTIONNAIRE**