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CONFIDENTIAL

DESPATCHED: 30\06\15

## 2014 CENSUS OF WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES

Tax Identification Number

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Please correct any error appearing in this label.

Dear Sir\Madam,

Enclosed are two copies of the 2014 Survey of Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles questionnaire.

**COVERAGE AND SCOPE:** It covers establishments engaged in the Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles sector classified under the 2010 Fiji Standard Industrial Classification (refer notes on pages 2). If an establishment's activities are combined with other types of business, please report on the Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles side of the operations only.

**PURPOSE:** The survey 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 survey are used by the Fiji Bureau of Statistics to estimate 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 Survey is conducted under the provisions of the Statistics Act 1961(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 **31\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. Only authorised personnel have access to individual information and any release of information will be in accordance with the Statistics Act

**CONTACT PERSON FOR HELP AND ADVICE:** Ms. Sammi Prakash on e-mail sprakash@statsfiji.gov.fj or telephone 331 5822 (ext: 386 243) or direct line 323 0844.

Epeli Waqavonovono  
Government Statistician

**NOTE:** Under the 2010 Fiji Standard Industrial Classification, Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles includes all units mainly engaged in wholesale and retail trade; repair of motor vehicles and motorcycles.

- The wholesale trade includes the sale without transformation of new and used goods to the retailers; to industrial, commercial, institutional or professional users; or to other wholesalers; or acting as agents in buying merchandise for or selling merchandise to, such persons or companies. The principal types of business included are merchant wholesalers, ie wholesalers who take title to the goods they sell, such as wholesale merchants, industrial distributors, exporters, importers and co-operative buying associations; sales branches and sales offices which are maintained by manufacturing enterprises for the purpose of marketing their products.
- The retail trade includes sale without transformation of new and used goods to the general public, for personal or household consumption and utilisation by shops, departmental stores, stalls, gasoline filling stations, retail motor vehicle dealers, hawkers and peddlers, consumer co-operatives, auction houses etc. Most retailers take title to the goods they sell, but some act as agents for the principal and sell either on consignment or on a commission basis.

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### **ORGANISATIONAL STRUCTURE**

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1 An organisation 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) This is an establishment operating in Fiji in which 51% or more equity is held locally.
  - (2) 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) 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. A Magistrate or a Barrister\Solicitor, Justice of Peace or a member of the Notary Public acting on your behalf must sign the Statutory Declaration. 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 FROM SALES DURING THE ACCOUNTING YEAR**

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- 9 This should be the actual selling value net of any discount or rebates allowed to the buyer. Sales of sole agencies are to be included. 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.
- 10 This shows the composition of question 9.

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

<b>INCOME FROM SALES DURING THE ACCOUNTING YEAR</b>					
9	<b>Please enter the total turnover of your establishment</b>			<b>004</b>	\$
10	Please analyse the value given in question 9 according to the following items:				VALUE (\$)
	1	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel [Codes 006 to 010]		<b>005</b>	
	a	Sale of motor vehicle	006		
	b	Maintenance and repair of motor vehicles	007		
	c	Sale of motor vehicle parts and accessories	008		
	d	Sale, maintenance and repair of motor cycles related parts and accessories	009		
	e	Sale of Automotive Fuel	010		
	2	Sale on a fee or contract basis - commission agents, commodity brokers etc		<b>011</b>	
	3	Sale of agricultural raw materials and live animals		<b>012</b>	
	4	Food, beverages and tobacco [Codes 014 to 019]		<b>013</b>	
	a	Groceries	014		
	b	Fresh and frozen meat, fish etc.	015		
	c	Fresh and frozen fruit and vegetable	016		
	d	Bakery products including confectionery, soft drinks, dairy products etc.	017		
	e	Beer, wines and spirits; including yaqona	018		
	f	Tobacco and cigarettes etc.	019		
	5	Textiles, clothing and footwear [Codes 021 to 022]		<b>020</b>	
	a	Textiles, wearing apparel and personal goods	021		
	b	Footwear and leather products	022		
	6	Household goods [Codes 024 to 036]		<b>023</b>	
	a	Furniture (including upholstered) and wood products	024		
	b	Floor coverings, soft furnishings and beddings	025		
	c	Electrical and non-electrical household appliances	026		
	d	Kitchenware, chinaware and glassware etc	027		
	e	Perambulators	028		
	f	Radios, radiograms, video and TV sets	029		
	g	Musical instruments including records	030		
	h	Medical and pharmaceutical products	031		
	i	Toilet requisites and cosmetics	032		
	j	Books, periodicals, stationery and newspapers	033		
	k	Photographic, optical and scientific goods	034		
	l	Watches and clocks, jewellery, souvenirs and novelties	035		
	m	Sports goods including bicycles, travel requisites, toys and games	036		
	7	Chemical fertilisers, manure, cleaning preparations and domestic gases stores [Codes 038 to 040]		<b>037</b>	
	a	Fertilizers and manures	038		
	b	Cleaning preparation	039		
	c	Gas for domestic use	040		
	8	Sale of non-agricultural intermediate products, waste and scrap		<b>041</b>	
	9	Sale of construction materials, hardware, plumbing and heating equipment and supplies including varnishes and lacquers and flat glass		<b>042</b>	
	10	Office, industrial and agricultural machinery and equipment by [Codes 044 to 047]		<b>043</b>	
	a	Sale of computers, computer peripheral equipment and software	044		
	b	Agricultural and farm machinery and equipment	045		
	c	Office and business machines and equipment	046		
	d	Industrial machinery and equipment	047		
	11	Miscellaneous goods [Codes 049 to 052]		<b>048</b>	
	a	Cut flowers, florists goods and garden supplies	049		
	b	Other commodities (specify) _____	050		
	c	Buying and selling bottles	051		
	d	Hawkers and stalls selling handicraft	052		
	12	Sale of second hand goods in stores		<b>053</b>	
	13	Sale via stalls and markets		<b>054</b>	
	14	Other non-store retail sale e.g. through vending machines		<b>055</b>	

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## **OTHER INCOME**

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- 14 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.
- 15 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>			
11	Receipts from contract and commission work done e.g. sample sales etc	056	
12	Rent received for the hire of building, plant and machinery and furniture etc	057	
13	Receipts from services rendered by establishments e.g. home delivery of goods etc	058	
14	Insurance claims received: Business insurance claims received	059	
15	Casualty insurance claims received	060	
16	Subsidies and grants received from: i] Within Fiji	061	
	ii] Overseas	062	
17	Income from: a] Rent received from land	063	
	b] Interest received	064	
	c] Dividends received	065	
	d] Royalty received	066	
18	Profit or loss received from any other business in which you have an interest	067	
19	Bad and doubtful debts recovered	068	
20	Exchange gain	069	
21	Gain on sale of fixed assets	070	
22	All other income received (specify). _____ _____	071	
	<b>Total other income (Codes 056 to 071)</b>	<b>072</b>	
23	VAT charged on goods and services provided	073	
24	<b>GRAND TOTAL OF ALL INCOME RECEIVED (Codes 004+072 +073)</b>	<b>074</b>	<b>\$</b>

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**PURCHASES OF MATERIALS DURING THE YEAR**

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- 25 State in detail the total value of all purchases of goods intended for resale during the accounting year. In arriving at the value, deduct rebates and trade discounts allowed by the supplier. Direct import by establishments should be reported at cost. The cost of freight and transport should be excluded unless it is accounted as part of the purchase price. Transport cost paid to outside firms should be included in question 32. Exclude all purchases of plant and machinery and other capital equipment purchased by you, which should be, included in question 57.

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**FUEL, ELECTRICITY AND WATER**

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- 27 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 28 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.
- 30 This should include industrial diesel, heavy fuel oil, kerosene 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.
- 42 a] Include payment in respect of leased\rented land.
- b] Interest payments include interest on long-term debts and interest on any other money the establishment has borrowed.



<b>PURCHASES OF MATERIALS DURING THE YEAR</b>			VALUE (\$)
25	Please state the value of all materials and related articles purchased during the year		
a)	Purchase of goods for resale without further processing	075	
b)	Purchase of packaging and related materials	076	
26	Purchase of materials for use in the business	077	
	<b>Total (Codes 075 to 078)</b>	<b>078</b>	

<b>EXPENDITURE ON FUEL, ELECTRICITY AND WATER</b>			VALUE (\$)
27	Petrol/Automotive diesel oil	079	
28	Electricity	080	
29	Water	081	
30	Others (specify) _____ _____	082	
	<b>Total (Codes 079 to 083)</b>	<b>083</b>	

<b>OTHER EXPENDITURE</b>			VALUE (\$)
31	Repairs and maintenance paid for:	084	
	a) Motor vehicles	085	
	b) Building	086	
	c) Machinery and equipment	087	
32	Cartage and haulage expenses paid to other firms	088	
33	Travel expenses (eg management, personal etc)	089	
34	Value of contract and commission work done	090	
35	Audit, accounting and legal fee	091	
36	Advertising and promotion etc	092	
37	Bank charges	093	
38	Postage, telephone and telecommunication etc	094	
39	Office stationery and supplies	095	
40	Management and consultation fee	096	
41	Rent paid for a) Building	097	
	b) Furniture, plant and machinery etc	098	
42	Expenditure on: a) Rent paid for land	099	
	b) Interest paid	100	
	c) Dividends paid	101	
	d) Royalty paid	102	
43	Bad and doubtful debts written off	103	
44	Business licenses, rates on property paid to central or local government etc	104	
45	Insurance paid: a) Business insurance	105	
	b) Casualty insurance	106	
46	Fiji National University [FNU] levy	107	
47	Exchange losses	108	
48	Fixed asset expenses: a) Loss on sale of fixed assets	109	
	b) Depreciation claimed (to agree with question 59 (7))	110	
49	All other costs and expenses _____ _____	111	
	<b>Total other expenditure (Codes 084 to 111 excluding 101)</b>	<b>112</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.

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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53a] 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, components, stores, fuels, containers and other packaging materials. Stocks of fuel held by establishments which specialise in buying and selling of fuel should be included in 52 a].

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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 074 + 140 (3)]	\$
less	Expenditure	[ Code 131]	\$
equals	Profit (+)\Loss (-)	[Code 159]	\$

**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**

50			NUMBER EMPLOYED (1)	GROSS WAGES AND SALARIES PAID (2)	EMPLOYER'S CONTRIBUTION TO FPNP ETC (3)	PAYMENT IN KIND (4)
a]	Fiji citizens	113				
b]	Expatriates	117				
	<b>Total</b>	<b>121</b>				
c]	Working without pay					
	i] Working proprietors	125				
	ii] Unpaid family workers	126				
	<b>Total (Codes 121(1) to 126</b>	<b>127</b>				
d]	From the total number in employment given in code 127, please state:					
	Total Males	128		Total Females	129	

51	VAT paid on supplies of goods and services	130	
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52	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 078+ 083 + 112 + 121 (2, 3, 4) +130]</b>	<b>131</b>	<b>\$</b>
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**STOCKS**

53	Please state the value of stocks of your establishment		VALUE OF STOCKS (\$)		
			OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stocks of finished goods intended for sale	132			
b]	Other stocks\inventories	135			
	<b>Total</b>	<b>138</b>			

**LOANS AND ADVANCES**

54	Opening Balances 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	141					
Abroad	147					
<b>Total</b>	<b>153</b>					

**NET EARNINGS AND TAXES PAID**

55	Net profit\loss of your establishment\enterprise. If this does not agree with question 56, please give reasons _____	159	(\$)
56	Taxable income of your establishment\enterprise	160	
57	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	161	
58	Amount of Fiji Income Tax paid\payable by your establishment\enterprise	162	

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**FIXED CAPITAL ASSETS**

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59 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 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.

59 (G) Valuables include:

- Entertainment, literacy & artistic originals;
- Precious stones and metals (e.g. diamonds, non monetary gold, Platinum and silver);
- Other valuables (e.g. jewellery and collector items)
- Antiques & other art objects

FIXED CAPITAL ASSETS										
59			VALUE (\$)							
			Opening Book Value	Purchase of new and second hand assets at cost		Land Development & Improvement	Own Account Capital Construction	Sale of Capital Assets	Deprecia-tion	Closing Book Value
				Locally	From abroad					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
a]	Land	163								
b]	Residential Building	171								
	Non-Residential Building	179								
c]	Plant and machinery	187								
d]	Furniture & fixtures	195								
	ICT equipment	103								
	Other office equipment	111								
e]	Transport vehicles and related equipment	119								
f]	Research & Development	127								
g]	Valuables (Antiques, Artistic Originals Precious Metals, etc )	135								
h]	Others (specify):	143								
	<b>Total</b>	<b>151</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**