



Ratu Sukuna House, Corner of Mac Arthur Street and Victoria Parade, Suva, Fiji

P O Box 2221
Government Buildings
Suva
FIJI

Telephone: [679] 331 5822
Fax No: [679] 330 3656
E-mail : info@statsfiji.gov.fj
Website: www.statsfiji.gov.fj

CONFIDENTIAL

DESPATCHED: 30/06/15

2014 CENSUS OF HUMAN HEALTH AND SOCIAL WORK 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 Human Health and Social Work Activities questionnaire.

COVERAGE AND SCOPE: It covers all establishments engaged in Other Service Activities Industry classified under the 2010 Fiji Standard Industrial Classification (refer to notes on page 2). If an establishment's other service activities are combined with other types of business, please report only the operations of the other service 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 authorised persons will have access to individual information.

CONTACT PERSON FOR HELP AND ADVICE: Ms Jyotishna Lata on email jlata@statsfiji.gov.fj or telephone 331 5822 (ext 386 244) or direct line 323 0844.

Epeli Waqavonovono
Government Statistician

NOTE: Under the 2010 Fiji Standard Industrial Classification, Human Health and Social Work include the provision of health and social work activities. Activities include a wide range of activities, starting from health care provided by trained medical professionals in hospitals and other facilities over residential care activities that still involve a degree of health care activities to social work activities without any involvement of health care professionals.

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 | | | |
|---|--|--|--|--|

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 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 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 | | |

A] REVENUE FROM SALES AND SERVICES

SALES: This should be the actual selling value net of any discount or rebates allowed to the buyer. 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.

FEE: This will include payments received in respect of services provided to the households.

Exclude VAT charged on goods and services provided.

B] GOVERNMENT AID

CURRENT GRANTS: Current grants refer to transfers from Government to cover current costs providing services to households.

CAPITAL GRANTS: Capital grants are transfers from the Government to cover costs incurred development projects.

C] OVERSEAS AID

CURRENT GRANTS: Included here are current transfers from rest of the world either in cash or in kind.

CAPITAL GRANTS: Included here are various grants and gifts, either in cash or in kind, for development purposes.

D] LOCAL AID

CURRENT GRANTS: Included here are non-government transfers received from within the country either in cash or in kind.

CAPITAL GRANTS: Included here are non-government grants and gifts, either in cash or in kind from within the country, for development purposes.

9. TURNOVER

A] REVENUE FROM SALES AND SERVICES (\$)

| TYPES OF INSTITUTIONS | | SALES | FEE | SUBSCRIPTION | FUND RAISING | OTHERS | TOTAL |
|---|------------|-------|-----|--------------|--------------|-----------|-------|
| | | 1 | 2 | 3 | 4 | 5 | 6 |
| Human Health Activities | 004 | | | | | | |
| Hospital activities | 010 | | | | | | |
| Medical practice services | 016 | | | | | | |
| Dental practice services | 022 | | | | | | |
| Optometry activities | 028 | | | | | | |
| Other human health activities | 034 | | | | | | |
| Residential Care Activities | 040 | | | | | | |
| Residential nursing care facilities | 046 | | | | | | |
| Residential care activities for mental retardation, mental health and substance abuse | 052 | | | | | | |
| Residential care activities for the elderly and disabled | 058 | | | | | | |
| Other residential care activities | 064 | | | | | | |
| Other Social Work Activities Without Accommodation | 070 | | | | | | |
| Other Social work activities without accommodation | 076 | | | | | | |
| TOTAL SALES AND SERVICES [Column 6: codes 009 + 045 + 075] | | | | | 082 | \$ | |

B] GOVERNMENT AID

| TYPES OF INSTITUTIONS | | CURRENT GRANTS | | | TOTAL CAPITAL GRANTS |
|---|------------|------------------------|--------------------|-----------|----------------------|
| | | FOR WAGES AND SALARIES | FOR OTHER PURPOSES | TOTAL | |
| | | 1 | 2 | 3 | |
| Human Health Activities | 083 | | | | |
| Hospital activities | 087 | | | | |
| Medical practice services | 091 | | | | |
| Dental practice services | 095 | | | | |
| Optometry activities | 099 | | | | |
| Other human health activities | 103 | | | | |
| Residential Care Activities | 107 | | | | |
| Residential nursing care facilities | 111 | | | | |
| Residential care activities for mental retardation, mental health and substance abuse | 115 | | | | |
| Residential care activities for the elderly and disabled | 119 | | | | |
| Other residential care activities | 123 | | | | |
| Other Social Work Activities Without Accommodation | 127 | | | | |
| Other Social work activities without accommodation | 131 | | | | |
| TOTAL GOVERNMENT AID [Columns 3 and 4] | | | 135 | \$ | \$ |

| C] OVERSEAS AID | | | | | | | |
|---|------------|-----------------------|--------------|--|--------------|--------------|-----------------------------|
| TYPES OF INSTITUTIONS | | CURRENT GRANTS | | | | | TOTAL CAPITAL GRANTS |
| | | CASH | GOODS | VALUE OF WORK DONE WITHOUT PAY BY OVERSEAS PEOPLE | OTHER | TOTAL | |
| | | 1 | 2 | 3 | 4 | 5 | |
| Human Health Activities | 137 | | | | | | |
| Hospital activities | 143 | | | | | | |
| Medical practice services | 149 | | | | | | |
| Dental practice services | 155 | | | | | | |
| Optometry activities | 161 | | | | | | |
| Other human health activities | 167 | | | | | | |
| Residential Care Activities | 173 | | | | | | |
| Residential nursing care facilities | 179 | | | | | | |
| Residential care activities for mental retardation, mental health and substance abuse | 185 | | | | | | |
| Residential care activities for the elderly and disabled | 191 | | | | | | |
| Other residential care activities | 197 | | | | | | |
| Other Social Work Activities Without Accommodation | 203 | | | | | | |
| Other Social work activities without accommodation | 209 | | | | | | |
| TOTAL OVERSEAS AID [Columns 5 and 6] | | | | | 215 | \$ | \$ |

| D] LOCAL AID | | | | | | | |
|---|------------|-----------------------|--------------|---|--------------|--------------|-----------------------------|
| TYPES OF INSTITUTIONS | | CURRENT GRANTS | | | | | TOTAL CAPITAL GRANTS |
| | | CASH | GOODS | VALUE OF WORK DONE WITHOUT PAY BY LOCAL PEOPLE | OTHER | TOTAL | |
| | | 1 | 2 | 3 | 4 | 5 | |
| Human Health Activities | 217 | | | | | | |
| Hospital activities | 223 | | | | | | |
| Medical practice services | 229 | | | | | | |
| Dental practice services | 235 | | | | | | |
| Optometry activities | 241 | | | | | | |
| Other human health activities | 247 | | | | | | |
| Residential Care Activities | 253 | | | | | | |
| Residential nursing care facilities | 259 | | | | | | |
| Residential care activities for mental retardation, mental health and substance abuse | 265 | | | | | | |
| Residential care activities for the elderly and disabled | 271 | | | | | | |
| Other residential care activities | 277 | | | | | | |
| Other Social Work Activities Without Accommodation | 283 | | | | | | |
| Other Social work activities without accommodation | 289 | | | | | | |
| TOTAL LOCAL AID [Columns 5 and 6] | | | | | 295 | \$ | \$ |

| | | | |
|----------|--|------------|-----------|
| E | TOTAL TURNOVER OF YOUR ESTABLISHMENT [CODES 082 + 135 (3) + 215 (5) + 295 (5)] | 297 | \$ |
|----------|--|------------|-----------|

OTHER INCOME

- 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.

| OTHER INCOME | | | VALUE (\$) |
|---------------------|---|------------|------------|
| 10 | Income from sales of goods without transformation (refer question 24) | 298 | |
| 11 | Subsidies and grants received | 299 | |
| 12 | Insurance claims received: a] Business insurance claims received | 300 | |
| | b]Casualty insurance claims received | 301 | |
| 13 | Profit or loss received from any other business in which you have an interest | 302 | |
| 14 | Rent received for the hire of building | 303 | |
| 15 | Income from: a] Rent received from land | 304 | |
| | b] Interest received | 305 | |
| | c] Dividends received | 306 | |
| | d] Royalty received | 307 | |
| 16 | Bad and doubtful debts recovered | 308 | |
| 17 | Exchange gain | 309 | |
| 18 | Gain on sale of fixed assets | 310 | |
| 19 | Receipts from industrial services rendered to others e.g. repairs & maintenance | 311 | |
| 20 | Others (specify). | 312 | |
| | Total other income (Codes 298 to 312) | 313 | |
| 21 | VAT charged on goods and services provided | 314 | |
| 22 | GRAND TOTAL OF ALL INCOME RECEIVED (Codes 297 + 313 + 314) | 315 | \$ |

PURCHASES OF MATERIALS DURING THE YEAR

- 23 State in detail the total value of all purchases of materials and supplies for use in the operation of the business
- 24 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

- 25-28 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 29 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

OTHER EXPENDITURE

- 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.
- 43 a] Include payment in respect of leased\rented land. If it is not possible to separate payments made for land from building, please include expenditure in Question 41.

| PURCHASES OF MATERIALS DURING THE YEAR | | | VALUE (\$) |
|---|--|------------|------------|
| 23 | Expenditure of materials and related articles for use in the business | 316 | |
| 24 | Expenditure of all materials and related articles purchased for resale during the year (refer question 10) | 317 | |
| | Total (codes 316 to 317) | 318 | |

| FUEL, ELECTRICITY AND WATER | | | VALUE (\$) |
|------------------------------------|---------------------------------------|------------|------------|
| 25 | Petrol/Automotive diesel fuel | 319 | |
| 26 | Industrial diesel fuel/Heavy fuel oil | 320 | |
| 27 | Kerosene | 321 | |
| 28 | Liquid petroleum gas | 322 | |
| 29 | Electricity | 323 | |
| 30 | Water | 324 | |
| | Total (Codes 319 to 324) | 325 | |

| OTHER EXPENDITURE | | | VALUE (\$) |
|--------------------------|--|------------|------------|
| 31 | Repairs and maintenance paid for on vehicles, buildings etc to outside firms | 326 | |
| 32 | Cartage and haulage expenses paid to other firms | 327 | |
| 33 | Travel expenses (e.g. management, personal etc) | 328 | |
| 34 | Value of contract and commission work done | 329 | |
| 35 | Audit, accounting and legal fee | 330 | |
| 36 | Advertising and promotion etc | 331 | |
| 37 | Bank charges | 332 | |
| 38 | Postage, telephone and telecommunication etc | 333 | |
| 39 | Office stationery and supplies | 334 | |
| 40 | Management and consultation fee | 335 | |
| 41 | Rent paid for furniture, building, plant and machinery etc | 336 | |
| 42 | Insurance paid: a) Business insurance | 337 | |
| | b) Casualty insurance | 338 | |
| 43 | Expenditure on: a) Rent paid for land | 339 | |
| | b) Interest paid | 340 | |
| | c) Dividends paid | 341 | |
| | d) Royalty paid | 342 | |
| 44 | Bad and doubtful debts written off | 343 | |
| 45 | Business licenses, rates on property paid to central or local government etc | 344 | |
| 46 | Fiji National University [FNU] Levy | 345 | |
| 47 | Exchange losses | 346 | |
| 48 | Fixed asset expenses: a) Loss on sale of fixed assets | 347 | |
| | b) Depreciation claimed (to agree with question 59 (7)) | 348 | |
| 49 | All other costs and expenses | 349 | |
| | Total other expenditure [Codes 326 to 349 excluding 341] | 350 | |

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

- 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.

Operatives includes all employees directly engaged in the activity of the establishment, e.g. those in fabrication, processing, assembling, shop messengers, warehouse men, packers and repair men etc. Casual workers should also be included here.

Others include administrators, technical and clerical personnel, e.g. salaried managers, clerks and typists etc.

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

- 53 a) 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 used by the business in its operations.

LOANS AND ADVANCES

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

NET EARNINGS AND TAXES PAID

- 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 has been entered onto the questionnaire:

| | | |
|--------|--------------------------------|----|
| | Income [Code 315 + 372] | \$ |
| less | Expenditure [Code 369 – 375] | \$ |
| equals | Profit (+)\Loss (-) [Code 397] | \$ |

| EMPLOYMENT AND COMPENSATION OF EMPLOYEES | | | | | | |
|---|--|------------|-----------------|-------------------------------|---------------------------------|-----------------|
| | | | NUMBER EMPLOYED | GROSS WAGES AND SALARIES PAID | EMPLOYER'S CONTRIBUTION TO FPNP | PAYMENT IN KIND |
| | | | (1) | (2) | (3) | (4) |
| a) | Fiji citizens | 351 | | | | |
| b) | Expatriates | 355 | | | | |
| | Total | 359 | | | | |
| c) | Working without pay | | | | | |
| | i) Working proprietors | 363 | | | | |
| | ii) Unpaid family workers | 364 | | | | |
| | Total [code 359 (1)+363+364] | 365 | | | | |
| d) | From the total number in employment given in code 365, please state: | | | | | |
| | Total Males | 366 | | Total Females | 367 | |

| | | | |
|----|--|-----|--|
| 51 | VAT paid on supplies of goods and services | 368 | |
|----|--|-----|--|

| | | | |
|----|--|------------|-----------|
| 52 | GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 318 + 325 + 350 + 360 + 361 + 362 + 368] | 369 | \$ |
|----|--|------------|-----------|

| STOCKS | | | | |
|---------------|--|----------------------|-------------|--------------------|
| 53 | Please give the value of stocks held by your establishment | VALUE OF STOCKS (\$) | | |
| | | OPENING (1) | CLOSING (2) | CHANGE (2)-(1)=(3) |
| a) | Stock of finished goods bought for sale | 370 | | |
| b) | Materials, fuel, supplies and components | 373 | | |
| | Total | 376 | | |

| LOANS AND ADVANCES | | | | | | | |
|---------------------------|------------|--------------------------|---------------------------|-------------------------------------|---------------|--------------------------|-------------------------------------|
| 54 | | 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 | 379 | | | | | | |
| Abroad | 385 | | | | | | |
| Total | 391 | | | | | | |

| NET EARNINGS AND TAXES PAID | | | Amount (\$) |
|------------------------------------|--|-----|-------------|
| 55 | Net profit/loss of your establishment/enterprise. If this does not agree with question 56, please give reasons _____ | 397 | |
| 56 | Taxable income of your establishment/enterprise | 398 | |
| 57 | Amount, if any, of previous year losses that was deducted before arriving at the taxable income | 399 | |
| 58 | Amount of Fiji Income Tax paid/payable by your establishment/enterprise. | 400 | |

FIXED CAPITAL ASSETS

59 (7) 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 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.

59 (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 | | | | | | | | | | |
|-----------------------------|---|-----|--------------------|--|-------------|--------------------------------|----------------------------------|-------------------------|--------------|--------------------|
| 59 | | | 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 | 401 | | | | | | | | |
| B] | Non-Residential Building | 409 | | | | | | | | |
| | Residential Building | 417 | | | | | | | | |
| C] | Plant and machinery | 425 | | | | | | | | |
| D] | Furniture, fixtures | 433 | | | | | | | | |
| | ICT equipments | 441 | | | | | | | | |
| | Other office equipment | 449 | | | | | | | | |
| E] | Transport vehicles and related equipment | 457 | | | | | | | | |
| F] | Research & Development | 465 | | | | | | | | |
| G] | Valuables (Antiques, Artistic Originals Precious Metals, etc) | 473 | | | | | | | | |
| H] | Others (specify): | 481 | | | | | | | | |
| | Total | 489 | | | | | | | | |

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