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# **COMPILATION GUIDE**

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## **QUARTERLY SURVEY OF WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES**

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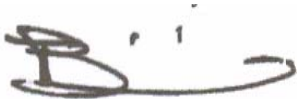
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## **Preface**

This Compilation Guide aims to educate users on how data on sales and stock from the quarterly survey of the wholesale and retail trade and repair of motor vehicles and motor cycles are compiled by the Economic Statistics Division of the Fiji Islands Bureau of Statistics.

To all of you who have helped compile this publication, I extend to you my sincere gratitude.

Your comments and suggestions on the compilation guide will be welcomed.



T Bainimarama  
Government Statistician

**NOTES**

1 Totals are subject to rounding errors.

2 Key to Abbreviations:

FIBOS	Fiji Islands Bureau of Statistics
FSIC	Fiji Standard Industrial Classification
GDP	Gross Domestic Product.
WRT	Wholesale and retail trade and repair of motor vehicles and motor cycles
GVA	Gross Value Added

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## **1.0 Introduction**

### **1.1 Overview**

The quarterly survey of the wholesale and retail trade and repair of motor vehicles and motor cycles (WRT) gathers information on the industry's sales and stocks and was conducted by the Fiji Islands Bureau of Statistics (FIBOS) as an experimental series from Quarter 1 2006 to provide short-term economic indicators for the wholesale and retail trade and repair of motor vehicles and motor cycles industry. The series having firmed up over time has now been released as a Press Release, on 1<sup>st</sup> September 2010, for the benefit of the users of the data.

### **1.2 Purpose**

The main reason for FIBOS to compile the quarterly WRT sales and stock data is for the compilation of the sectors component of the national account using the production approach and the household consumption expenditure using the expenditure approach. The data will also enable individual retailers to monitor trends and compare their own performance against their industries. Since the data on retail sales covers businesses selling goods to final consumers, the retail sales data will reflect the level of consumer spending which is an important indicator of confidence in any economy.

Caution: Data from the Quarterly WRT Survey has limitations eg some wholesalers also do retailing, but because wholesaling activity is more than 50 per cent of their operations, they have been classified under wholesale. Thus proper care should be taken when using these figures.

## **2.0 Methodology**

The methodology used for collecting, compiling and disseminating sales and stocks data from the quarterly survey of the WRT is described below:

### **2.1 Legal Basis**

The quarterly survey of WRT is conducted under the provisions of the Statistics Act 1961 (Cap 71). This Act protects the confidentiality of the information submitted to FIBOS by the establishments as well as stipulates the submission of the data by them.

### **2.2 Scope and Coverage**

The quarterly survey of WRT covers a sample of establishments operating in the wholesale and retail trade; repair of motor vehicles and motorcycles industry defined by the Fiji Standard Industrial Classification (FSIC) 2010 Section G. The businesses in this category engage in the repair of motor vehicles and motor cycles and the sale without transformation of new and used goods (refer Appendix III).



## 2.3 Survey Frame

In determining the commodities and as a consequence the establishments to be selected in the sample, data on sales by establishments within each FSIC sub-class was extracted from the most recent annual survey of the WRT and arranged using a top-down approach. The sales data of each establishment within a sub-class was then divided by the total sales data of that particular FSIC sub-class and multiplied by 100 to get the per cent an establishment contributed to the total sales within that FSIC sub-class.

$$\begin{array}{r} \text{Example:} \quad \text{Sales data of an establishment} \\ \text{-----} \quad \text{X 100} \\ \text{Total Sales data of the sub-class} \end{array}$$

Using the top-down approach, those establishments that made up 80 per cent of the total sales in each FSIC sub-class, were selected to represent that FSIC sub-class. Exception being, FSIC sub-classes 47211, 47511, 47711, 47712 and 47721 where a 60 per cent selection criterion was used as opposed to 80 per cent due to the vast number of establishments in those FSIC sub-classes. It is assumed that establishments within each of these FSIC sub-class have a similar style of business operation hence the activities of those not selected will show a similar trend as those selected.

### 2.3.1 Rolling Sample Reviews

To ensure the sample of products and establishments remain representative of current activity within a dynamic market, rolling sample reviews are done by way of:

- Selecting replacement commodities to ensure samples of commodities continue to be representative.
- Pro-actively monitoring the samples of establishments to ensure they remain representative and comprehensive;

The review is done every quarter by making reference

- to the Business Register which is kept updated on the basis of information supplied to the FIBOS by the Fiji Islands Revenue and Customs Authority, Fiji National Provident Fund, Registrar of Companies and the City and Town Councils
- to the Sales data from the most recent annual WRT

## 2.4 Questionnaire Design

A common questionnaire (refer Appendix II) is used for collecting data from the establishments engaged in the repair of motor vehicles and motor cycles and the sale without transformation of new and used goods. It calls for information on the –

- organisational structure
- operating status
- income from sales
- employment size group, and
- closing stocks

## **2.5 Reference Period**

The establishments are required to submit data for each quarter ie January-March; April-June; July-September and October-December.

## **2.6 Data Collection and Survey Procedures**

One set of two questionnaires and a pre-paid envelope are posted to the establishments that are in the survey and they are requested to submit their data a month after the dispatch date given on the questionnaire. Written reminders are not issued as is the case with most of the surveys conducted by FIBOS since the response is good. However, for the few companies that do not respond, phone calls are made to follow-up. Personal visits too are made to establishments who despite repeated requests (very rare) do not submit the questionnaire or to those establishments that require assistance in filling out the questionnaire.

## **2.7 Data Verification**

Once the questionnaires are received in the office, scrutiny and editing of the data contained in them follows. Errors and omissions if found, calls for more correspondence, telephone calls or personal visits in an attempt to obtain complete and correctly filled up returns which are then placed in a file sorted by FSIC for data entry.

## **2.8 Data Processing**

Data is processed using Microsoft Excel.

For every quarter names of individual companies with their sales data disaggregated by commodities and their closing stock are entered in an excel worksheet. This worksheet is then linked to the calculation worksheet where data for sales and stocks are grouped into FSIC sub-classes to calculate quarterly and annual series.

## **3.0 Results**

The following tables contain the results of the quarterly WRT:

**TABLE 1 QUARTERLY WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES SALES**
**A: Q1 2006 – Q4 2007 (\$000)**

FSIC 2010	Industry	2006				2007			
		Q 1	Q2	Q3	Q4	Q 1	Q2	Q3	Q4
<b>TOTAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>		<b>574,160</b>	<b>659,335</b>	<b>709,569</b>	<b>716,830</b>	<b>621,391</b>	<b>546,113</b>	<b>719,439</b>	<b>714,665</b>
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>31,146</b>	<b>41,839</b>	<b>42,683</b>	<b>37,608</b>	<b>36,884</b>	<b>44,061</b>	<b>61,511</b>	<b>61,287</b>
45101	Sale of motor vehicle	14,338	21,535	19,177	18,393	17,182	22,395	29,393	29,764
45201	Maintenance and repair of motor vehicles	1,769	2,312	2,555	2,369	3,449	4,315	5,643	5,300
45301	Sale of motor vehicle parts and accessories	13,271	16,083	19,134	15,493	14,413	12,979	18,370	18,052
45401	Sale, maintenance and repair of motor cycles related parts and accessories	1,768	1,909	1,817	1,352	1,839	4,371	8,105	8,170
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>291,844</b>	<b>331,953</b>	<b>366,934</b>	<b>344,906</b>	<b>323,459</b>	<b>256,241</b>	<b>399,504</b>	<b>388,080</b>
46101	Wholesale on a fee or contract basis	4,462	4,635	4,722	4,637	4,624	4,573	5,968	6,419
46301	Wholesale of food and non-alcoholic drinks	73,592	82,688	91,800	90,906	66,916	72,794	78,457	95,980
46302	Wholesale of alcoholic drinks and tobacco	4,029	3,366	5,397	5,245	4,136	3,857	4,165	4,710
46411	Wholesale of textiles and clothing	3,174	3,310	3,338	2,735	1,684	1,608	1,697	1,844
46412	Wholesale of footwear	1,337	1,805	1,377	1,643	1,661	2,466	2,488	1,309
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	10,729	18,411	19,965	21,222	22,807	21,919	25,294	36,612
46499	Wholesale of other household goods not elsewhere specified	9,331	10,088	9,685	10,862	9,160	9,556	10,582	9,933
46511	Wholesale of computers, computer peripheral equipment and software	3,301	1,982	2,421	2,306	2,863	2,474	1,710	2,326
46521	Wholesale of electronic and telecommunications equipment and parts	1,551	1,147	1,198	1,149	792	988	902	864
46531/ 46599	Wholesale of agricultural machinery, equipment and supplies and Wholesale of other machinery, equipment and supplies	2,323	2,598	2,748	2,934	2,650	2,279	1,590	3,631
46611	Wholesale of solid, liquid and gaseous fuels and related products	175,419	199,395	220,868	198,100	203,073	131,024	264,220	221,315
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	404	436	586	331	366	568	441	521
46699	Wholesale of waste and scrap and other products n.e.c.	1,610	1,597	2,418	2,382	2,345	1,917	1,812	2,431
46901	Non-specialized wholesale trade	582	496	410	454	383	219	178	184
<b>RETAIL TRADE EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>251,170</b>	<b>285,543</b>	<b>299,952</b>	<b>334,316</b>	<b>261,048</b>	<b>245,811</b>	<b>258,425</b>	<b>265,298</b>
47111	Retail sale in non-specialized stores with food, beverages or tobacco predominating	78,764	82,772	75,658	89,984	93,029	73,223	80,987	94,624

FSIC 2010	Industry	2006				2007			
		Q 1	Q2	Q3	Q4	Q 1	Q2	Q3	Q4
47199	Other retail sales in non-specialised stores	2,471	3,697	4,327	4,043	2,609	2,872	2,693	3,034
47211	Retail sale of food and non-alcoholic beverages in specialized stores	13,987	15,880	14,520	20,657	13,271	14,270	17,246	20,225
47221	Retail sale of alcoholic beverages in specialized stores	1,279	1,335	2,215	1,582	1,134	1,111	1,159	1,204
47301	Retail sale of automotive fuel	33,893	37,327	37,081	41,243	36,081	39,213	21,398	24,367
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	6,590	6,374	11,514	11,237	5,945	5,946	6,399	6,912
47421/ 47621	Retail sale of audio and video equipment in specialized stores and Retail sale of music and video recordings in specialized stores	14,099	18,339	15,165	21,013	15,605	6,218	8,236	10,007
47511/ 47711	Retail sale of textiles in specialized stores and Retail sale of clothing in specialized stores	19,838	20,097	22,158	29,604	18,299	18,687	18,232	22,399
47521	Retail sale of hardware, paints and glass in specialized stores	34,424	46,387	44,391	31,869	28,580	27,220	33,401	26,024
47531/ 47599	Retail sale of carpets, rugs, wall and floor coverings in specialized stores and Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	26,021	28,884	49,374	50,883	30,481	32,769	47,114	33,194
47611	Retail sale of books, newspapers and stationery in specialized stores	5,623	10,671	11,490	12,010	4,568	10,972	8,221	8,122
47712	Retail sale of footwear and leather articles in specialized stores	7,077	6,641	5,430	13,006	5,273	7,336	7,087	9,056
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	4,176	3,940	3,386	3,749	3,334	3,272	3,293	3,288
47731	Other retail sale of new goods in specialized stores	671	682	706	760	545	389	569	496
47741	Retail sale of second hand goods in stores	2,173	2,431	2,449	2,594	2,210	2,230	2,306	2,262
47801	Retail sale via stalls and markets	0	0	0	0	0	0	0	0
47901	Retail trade not in stores, stalls or markets	85	87	86	82	85	82	84	86

**B: Q1 2008 – Q4 2009 (\$000)**

FSIC 2010	Industry	2008				2009			
		Q 1	Q2	Q3	Q4	Q 1	Q2	Q3	Q4
<b>TOTAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>		<b>712,629</b>	<b>763,722</b>	<b>894,271</b>	<b>728,785</b>	<b>659,493</b>	<b>691,317</b>	<b>728,583</b>	<b>748,987</b>
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>47,188</b>	<b>46,349</b>	<b>46,669</b>	<b>43,281</b>	<b>47,773</b>	<b>51,693</b>	<b>49,906</b>	<b>49,339</b>
45101	Sale of motor vehicle	23,943	23,924	23,369	22,145	26,472	24,859	22,876	22,876
45201	Maintenance and repair of motor vehicles	2,659	3,047	2,705	2,674	3,120	3,246	3,445	3,934
45301	Sale of motor vehicle parts and accessories	15,918	15,560	15,317	13,014	14,298	15,204	16,562	16,511
45401	Sale, maintenance and repair of motor cycles related parts and accessories	4,669	3,817	5,278	5,449	3,882	8,384	7,023	6,018
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>387,123</b>	<b>416,923</b>	<b>534,368</b>	<b>352,594</b>	<b>345,728</b>	<b>348,303</b>	<b>375,940</b>	<b>368,893</b>
46101	Wholesale on a fee or contract basis	6,536	7,448	6,598	6,568	5,776	4,650	4,053	3,992
46301	Wholesale of food and non-alcoholic drinks	84,394	82,930	80,992	82,031	92,761	91,695	87,756	102,052
46302	Wholesale of alcoholic drinks and tobacco	4,143	4,449	5,415	5,500	4,376	4,260	5,958	6,271
46411	Wholesale of textiles and clothing	1,654	1,767	1,790	1,637	1,791	1,691	946	936
46412	Wholesale of footwear	1,348	1,446	1,273	2,144	1,523	1,472	1,654	1,791
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	42,550	26,369	22,014	18,208	18,567	27,054	26,271	28,821
46499	Wholesale of other household goods not elsewhere specified	10,726	9,556	10,264	12,387	8,519	9,257	9,237	10,960
46511	Wholesale of computers, computer peripheral equipment and software	2,343	3,019	4,115	4,029	2,599	2,763	2,702	2,721
46521	Wholesale of electronic and telecommunications equipment and parts	847	860	985	1,048	656	874	738	735
46531/ 46599	Wholesale of agricultural machinery, equipment and supplies and Wholesale of other machinery, equipment and supplies	4,121	2,957	3,850	4,591	2,624	3,621	3,112	2,893
46611	Wholesale of solid, liquid and gaseous fuels and related products	224,234	272,541	392,438	210,587	200,931	198,569	228,601	202,443
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	503	810	315	430	235	272	371	565
46699	Wholesale of waste and scrap and other products n.e.c.	3,275	2,593	4,108	3,404	5,156	2,004	4,274	4,524
46901	Non-specialized wholesale trade	450	178	210	31	214	122	268	188
<b>RETAIL TRADE EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>278,318</b>	<b>300,450</b>	<b>313,235</b>	<b>332,910</b>	<b>265,993</b>	<b>291,321</b>	<b>302,737</b>	<b>330,756</b>

FSIC 2010	Industry	2008				2009			
		Q 1	Q2	Q3	Q4	Q 1	Q2	Q3	Q4
47111	Retail sale in non-specialized stores with food, beverages or tobacco predominating	87,525	90,895	91,101	101,248	84,716	92,204	89,032	100,659
47199	Other retail sales in non-specialised stores	2,538	3,443	4,153	4,935	3,675	4,182	5,452	5,759
47211	Retail sale of food and non-alcoholic beverages in specialized stores	21,540	22,412	23,977	19,840	15,289	18,086	16,716	15,894
47221	Retail sale of alcoholic beverages in specialized stores	1,372	1,358	2,790	1,666	1,313	932	1,618	1,683
47301	Retail sale of automotive fuel	49,492	51,102	57,247	54,579	43,182	43,176	41,186	42,496
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	7,885	10,313	8,571	9,346	8,458	8,294	8,445	8,207
47421/ 47621	Retail sale of audio and video equipment in specialized stores and Retail sale of music and video recordings in specialized stores	10,498	13,272	11,905	9,278	6,914	8,487	9,671	12,183
47511/ 47711	Retail sale of textiles in specialized stores and Retail sale of clothing in specialized stores	24,050	22,094	24,141	27,887	19,674	23,509	30,336	31,134
47521	Retail sale of hardware, paints and glass in specialized stores	22,677	31,059	32,242	32,030	22,765	29,701	42,356	44,409
47531/ 47599	Retail sale of carpets, rugs, wall and floor coverings in specialized stores and Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	26,383	29,253	31,205	43,913	36,928	38,267	30,661	38,505
47611	Retail sale of books, newspapers and stationery in specialized stores	7,103	7,585	7,092	8,979	7,557	6,983	5,373	5,698
47712	Retail sale of footwear and leather articles in specialized stores	11,146	11,453	12,269	12,472	10,050	11,182	11,723	12,604
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	3,276	3,287	3,450	3,396	3,274	3,260	4,581	4,877
47731	Other retail sale of new goods in specialized stores	576	754	488	479	563	902	1,182	1,012
47741	Retail sale of second hand goods in stores	2,180	2,092	2,524	2,782	1,554	2,074	4,308	5,515
47801	Retail sale via stalls and markets	0	0	0	0	0	0	15	36
47901	Retail trade not in stores, stalls or markets	79	79	78	80	80	80	82	86

## C: Q1 2010 – Q2 2010 and Annual 2006 – 2009 (\$000)

FSIC 2010	Industry	2010		Annual			
		Q1	Q2	2006	2007	2008	2009
<b>TOTAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>		<b>691,763</b>	<b>702,688</b>	<b>2,659,894</b>	<b>2,601,609</b>	<b>3,099,407</b>	<b>2,828,381</b>
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>56,551</b>	<b>57,352</b>	<b>153,276</b>	<b>203,742</b>	<b>183,486</b>	<b>198,710</b>
45101	Sale of motor vehicle	27,713	26,361	73,443	98,735	93,381	97,082
45201	Maintenance and repair of motor vehicles	3,815	4,229	9,006	18,707	11,084	13,746
45301	Sale of motor vehicle parts and accessories	18,762	20,155	63,981	63,814	59,809	62,575
45401	Sale, maintenance and repair of motor cycles related parts and accessories	6,259	6,607	6,846	22,486	19,213	25,307
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>351,871</b>	<b>355,833</b>	<b>1,335,636</b>	<b>1,367,284</b>	<b>1,691,008</b>	<b>1,438,864</b>
46101	Wholesale on a fee or contract basis	2,921	3,149	18,457	21,585	27,151	18,472
46301	Wholesale of food and non-alcoholic drinks	85,882	88,542	338,986	314,148	330,347	374,264
46302	Wholesale of alcoholic drinks and tobacco	6,608	6,581	18,037	16,867	19,506	20,865
46411	Wholesale of textiles and clothing	1,362	1,341	12,557	6,833	6,849	5,363
46412	Wholesale of footwear	2,176	2,131	6,161	7,925	6,211	6,440
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	25,079	27,139	70,326	106,632	109,142	100,713
46499	Wholesale of other household goods not elsewhere specified	8,224	9,891	39,966	39,230	42,933	37,973
46511	Wholesale of computers, computer peripheral equipment and software	2,684	2,752	10,010	9,373	13,506	10,785
46521	Wholesale of electronic and telecommunications equipment and parts	833	840	5,045	3,546	3,740	3,002
46531/ 46599	Wholesale of agricultural machinery, equipment and supplies and Wholesale of other machinery, equipment and supplies	2,766	2,985	10,603	10,149	15,519	12,250
46611	Wholesale of solid, liquid and gaseous fuels and related products	208,346	205,492	793,782	819,631	1,099,800	830,544
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	700	701	1,757	1,896	2,057	1,443
46699	Wholesale of waste and scrap and other products n.e.c.	4,009	4,035	8,007	8,505	13,379	15,958
46901	Non-specialized wholesale trade	279	254	1,942	964	869	792
<b>RETAIL TRADE EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>283,341</b>	<b>289,503</b>	<b>1,170,982</b>	<b>1,030,582</b>	<b>1,224,912</b>	<b>1,190,807</b>
47111	Retail sale in non-specialized stores with food, beverages or tobacco predominating	70,405	75,177	327,177	341,862	370,768	366,612
47199	Other retail sales in non-specialised stores	6,937	6,991	14,537	11,206	15,070	19,069

FSIC 2010	Industry	2010		Annual			
		Q1	Q2	2006	2007	2008	2009
47211	Retail sale of food and non-alcoholic beverages in specialized stores	15,167	15,939	65,044	65,012	87,769	65,985
47221	Retail sale of alcoholic beverages in specialized stores	3,887	3,904	6,411	4,608	7,186	5,545
47301	Retail sale of automotive fuel	36,896	37,360	149,545	121,059	212,420	170,040
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	10,275	10,199	35,715	25,202	36,116	33,404
47421/ 47621	Retail sale of audio and video equipment in specialized stores and Retail sale of music and video recordings in specialized stores	9,835	10,442	68,616	40,066	44,953	37,255
47511/ 47711	Retail sale of textiles in specialized stores and Retail sale of clothing in specialized stores	28,934	29,089	91,698	77,617	98,172	104,652
47521	Retail sale of hardware, paints and glass in specialized stores	39,597	39,775	157,072	115,225	118,008	139,231
47531/ 47599	Retail sale of carpets, rugs, wall and floor coverings in specialized stores and Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	37,557	36,285	155,163	143,558	130,754	144,361
47611	Retail sale of books, newspapers and stationery in specialized stores	4,195	4,303	39,795	31,883	30,758	25,612
47712	Retail sale of footwear and leather articles in specialized stores	10,802	11,034	32,155	28,752	47,340	45,558
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	3,834	3,819	15,251	13,186	13,408	15,992
47731	Other retail sale of new goods in specialized stores	1,285	1,223	2,819	1,999	2,296	3,659
47741	Retail sale of second hand goods in stores	3,605	3,833	9,646	9,008	9,579	13,451
47801	Retail sale via stalls and markets	47	47	0	0	0	51
47901	Retail trade not in stores, stalls or markets	84	83	339	337	316	329



**TABLE 2 QUARTERLY WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES CLOSING STOCK**

**A: Q1 2006 – Q4 2007 (\$000)**

FSIC 2010	Industry	2006				2007			
		Q 1	Q2	Q3	Q4	Q 1	Q2	Q3	Q4
<b>TOTAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>		<b>89,188</b>	<b>100,841</b>	<b>113,490</b>	<b>127,263</b>	<b>137,335</b>	<b>143,145</b>	<b>152,248</b>	<b>160,038</b>
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>9,185</b>	<b>10,775</b>	<b>12,397</b>	<b>13,826</b>	<b>15,227</b>	<b>16,901</b>	<b>19,239</b>	<b>21,568</b>
45101	Sale of motor vehicle	3,745	4,563	5,292	5,991	6,644	7,495	8,612	9,743
45201	Maintenance and repair of motor vehicles	174	262	359	449	580	744	958	1,160
45301	Sale of motor vehicle parts and accessories	4,798	5,409	6,136	6,725	7,273	7,766	8,464	9,150
45401	Sale, maintenance and repair of motor cycles related parts and accessories	468	541	610	661	731	897	1,205	1,516
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>37,782</b>	<b>40,989</b>	<b>44,622</b>	<b>47,865</b>	<b>51,511</b>	<b>54,380</b>	<b>59,572</b>	<b>64,331</b>
46101	Wholesale on a fee or contract basis	724	737	751	764	777	789	806	824
46301	Wholesale of food and non-alcoholic drinks	6,077	6,308	6,565	6,820	7,007	7,211	7,431	7,700
46302	Wholesale of alcoholic drinks and tobacco	333	342	357	372	383	394	406	419
46411	Wholesale of textiles and clothing	1,152	1,091	1,029	979	948	918	887	853
46412	Wholesale of footwear	52	19	6	36	67	112	158	182
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	1,332	994	626	236	184	587	1,053	1,726
46499	Wholesale of other household goods not elsewhere specified	2,269	2,083	1,905	1,705	1,536	1,361	1,166	983
46511	Wholesale of computers, computer peripheral equipment and software	511	545	587	626	676	718	748	788
46521	Wholesale of electronic and telecommunications equipment and parts	235	255	275	295	309	326	341	356
46531/ 46599	Wholesale of agricultural machinery, equipment and supplies and Wholesale of other machinery, equipment and supplies	862	907	954	1,004	1,050	1,089	1,116	1,179
46611	Wholesale of solid, liquid and gaseous fuels and related products	23,705	27,135	30,934	34,341	37,834	40,088	44,632	48,439
46621	Wholesale of metal and metal ores	0	0	0	0	0	0	0	0
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	63	70	80	86	92	102	110	119
46699	Wholesale of waste and scrap and other products n.e.c.	250	278	319	360	400	433	465	506

FSIC 2010	Industry	2006				2007			
		Q 1	Q2	Q3	Q4	Q 1	Q2	Q3	Q4
46901	Non-specialized wholesale trade	217	226	233	240	247	251	254	257
<b>RETAIL TRADE EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>42,221</b>	<b>49,077</b>	<b>56,471</b>	<b>64,572</b>	<b>70,597</b>	<b>71,864</b>	<b>73,387</b>	<b>74,139</b>
47111	Retail sale in non-specialized stores with food, beverages or tobacco predominating	8,591	9,609	10,539	11,646	12,790	12,547	12,642	12,810
47199	Other retail sales in non-specialised stores	665	710	764	813	845	849	846	851
47211	Retail sale of food and non-alcoholic beverages in specialized stores	1,901	2,096	2,275	2,529	2,692	2,704	2,741	2,778
47221	Retail sale of alcoholic beverages in specialized stores	169	185	213	232	246	246	246	247
47301	Retail sale of Automotive Fuel	3,579	4,997	6,407	7,974	9,345	10,835	11,648	12,574
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	681	868	1,205	1,535	1,709	1,709	1,722	1,737
47421/ 47621	Retail sale of audio and video equipment in specialized stores and Retail sale of music and video recordings in specialized stores	3,972	4,509	4,953	5,569	6,026	5,751	5,810	5,862
47511/ 47711	Retail sale of textiles in specialized stores and Retail sale of clothing in specialized stores	6,971	7,560	8,210	9,077	9,613	9,625	9,611	9,733
47521	Retail sale of hardware, paints and glass in specialized stores	6,355	7,714	9,015	9,949	10,786	10,746	10,927	10,711
47531/ 47599	Retail sale of carpets, rugs, wall and floor coverings in specialized stores and Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	4,717	5,564	7,010	8,501	9,394	9,461	9,882	9,474
47611	Retail sale of books, newspapers and stationery in specialized stores	1,475	1,788	2,124	2,476	2,610	2,798	2,717	2,714
47712	Retail sale of footwear and leather articles in specialized stores	1,856	2,051	2,210	2,591	2,745	2,806	2,798	2,856
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	731	847	946	1,056	1,153	1,152	1,152	1,152
47731	Other retail sale of new goods in specialized stores	178	198	218	241	257	252	257	255
47741	Retail sale of second hand goods in stores	358	359	361	362	363	363	363	363
47801	Retail sale via stalls and markets	0	0	0	0	0	0	0	0
47901	Retail trade not in stores, stalls or markets	22	22	22	22	22	22	22	22

**B: Q1 2008 – Q4 2009 (\$000)**

FSIC 2010	Industry	2008				2009			
		Q 1	Q2	Q3	Q4	Q 1	Q2	Q3	Q4
	<b>TOTAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>	<b>173,332</b>	<b>187,707</b>	<b>204,457</b>	<b>218,313</b>	<b>230,587</b>	<b>243,625</b>	<b>258,043</b>	<b>272,452</b>
	<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b>	<b>23,361</b>	<b>25,122</b>	<b>26,896</b>	<b>28,540</b>	<b>30,356</b>	<b>32,320</b>	<b>34,216</b>	<b>36,091</b>
45101	Sale of motor vehicle	10,653	11,562	12,450	13,291	14,297	15,242	16,111	16,980
45201	Maintenance and repair of motor vehicles	1,261	1,376	1,479	1,581	1,699	1,823	1,954	2,103
45301	Sale of motor vehicle parts and accessories	9,755	10,346	10,928	11,422	11,966	12,544	13,173	13,800
45401	Sale, maintenance and repair of motor cycles related parts and accessories	1,693	1,838	2,039	2,246	2,393	2,712	2,979	3,207
	<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>	<b>69,233</b>	<b>74,668</b>	<b>82,119</b>	<b>86,354</b>	<b>90,475</b>	<b>94,662</b>	<b>99,999</b>	<b>104,743</b>
46101	Wholesale on a fee or contract basis	842	863	882	900	916	929	941	952
46301	Wholesale of food and non- alcoholic drinks	7,936	8,168	8,395	8,625	8,884	9,141	9,387	9,673
46302	Wholesale of alcoholic drinks and tobacco	431	443	458	474	486	498	515	532
46411	Wholesale of textiles and clothing	823	790	757	727	694	663	646	628
46412	Wholesale of footwear	207	234	257	296	324	352	382	415
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	2,509	2,994	3,400	3,735	4,076	4,574	5,057	5,588
46499	Wholesale of other household goods not elsewhere specified	786	610	421	193	36	-134	304	506
46511	Wholesale of computers, computer peripheral equipment and software	828	880	951	1,020	1,065	1,112	1,159	1,205
46521	Wholesale of electronic and telecommunications equipment and parts	371	385	402	420	432	447	459	472
46531/ 46599	Wholesale of agricultural machinery, equipment and supplies and Wholesale of other machinery, equipment and supplies	1,250	1,301	1,367	1,446	1,491	1,553	1,607	1,656
46611	Wholesale of solid, liquid and gaseous fuels and related products	52,296	56,983	63,733	67,355	70,811	74,227	78,159	81,641
46621	Wholesale of metal and metal ores	0	0	0	0	0	0	0	0
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	127	141	147	154	158	163	169	179
46699	Wholesale of waste and scrap and other products n.e.c.	563	607	678	737	825	860	933	1,011
46901	Non-specialized wholesale trade	265	268	271	272	276	278	282	286
	<b>RETAIL TRADE EXCEPT OF</b>	<b>80,739</b>	<b>87,916</b>	<b>95,443</b>	<b>103,419</b>	<b>109,756</b>	<b>116,643</b>	<b>123,827</b>	<b>131,618</b>

FSIC 2010	Industry	2008				2009			
		Q 1	Q2	Q3	Q4	Q 1	Q2	Q3	Q4
<b>MOTOR VEHICLES AND MOTOR CYCLES</b>									
47111	Retail sale in non-specialized stores with food, beverages or tobacco predominating	13,887	15,005	16,125	17,370	18,412	19,547	20,642	21,880
47199	Other retail sales in non-specialised stores	882	924	975	1,036	1,081	1,133	1,200	1,270
47211	Retail sale of food and non-alcoholic beverages in specialized stores	3,042	3,318	3,613	3,857	4,045	4,268	4,473	4,669
47221	Retail sale of alcoholic beverages in specialized stores	264	281	315	335	352	363	383	404
47301	Retail sale of Automotive Fuel	14,455	16,397	18,572	20,646	22,287	23,928	25,493	27,108
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	1,968	2,270	2,521	2,795	3,043	3,286	3,534	3,774
47421/ 47621	Retail sale of audio and video equipment in specialized stores and Retail sale of music and video recordings in specialized stores	6,170	6,559	6,907	7,179	7,382	7,630	7,914	8,271
47511/ 47711	Retail sale of textiles in specialized stores and Retail sale of clothing in specialized stores	10,438	11,085	11,793	12,610	13,186	13,875	14,764	15,676
47521	Retail sale of hardware, paints and glass in specialized stores	11,376	12,286	13,230	14,169	14,836	15,706	16,947	18,248
47531/ 47599	Retail sale of carpets, rugs, wall and floor coverings in specialized stores and Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	10,247	11,104	12,018	13,305	14,387	15,508	16,406	17,535
47611	Retail sale of books, newspapers and stationery in specialized stores	2,922	3,144	3,352	3,615	3,837	4,041	4,199	4,366
47712	Retail sale of footwear and leather articles in specialized stores	3,183	3,518	3,878	4,243	4,538	4,865	5,209	5,578
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	1,248	1,344	1,445	1,545	1,641	1,736	1,871	2,013
47731	Other retail sale of new goods in specialized stores	272	294	309	323	339	365	400	430
47741	Retail sale of second hand goods in stores	364	365	366	368	369	370	372	375
47801	Retail sale via stalls and markets	0	0	0	0	0	0	0	0
47901	Retail trade not in stores, stalls or markets	22	22	22	22	22	22	22	22

**C: Q1 2010 – Q2 2010 and Annual 2006 – 2009 (\$000)**

FSIC 2010	Industry	2010		Annual			
		Q1	Q2	2006	2007	2008	2009
<b>TOTAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>		<b>286,160</b>	<b>300,386</b>	<b>429,780</b>	<b>592,718</b>	<b>783,809</b>	<b>1,004,708</b>
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>38,250</b>	<b>40,314</b>	<b>46,181</b>	<b>72,935</b>	<b>103,919</b>	<b>132,983</b>
45101	Sale of motor vehicle	18,043	18,968	19,591	32,493	47,956	62,631
45201	Maintenance and repair of motor vehicles	2,248	2,395	1,243	3,441	5,697	7,579
45301	Sale of motor vehicle parts and accessories	14,513	15,264	23,068	32,652	42,451	51,483
45401	Sale, maintenance and repair of motor cycles related parts and accessories	3,445	3,687	2,280	4,349	7,815	11,291
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>109,416</b>	<b>114,712</b>	<b>171,258</b>	<b>229,794</b>	<b>312,374</b>	<b>389,880</b>
46101	Wholesale on a fee or contract basis	960	968	2,976	3,196	3,488	3,738
46301	Wholesale of food and non-alcoholic drinks	9,913	10,158	25,771	29,349	33,124	37,085
46302	Wholesale of alcoholic drinks and tobacco	551	569	1,404	1,603	1,806	2,031
46411	Wholesale of textiles and clothing	603	629	4,250	3,606	3,097	2,631
46412	Wholesale of footwear	455	495	114	519	994	1,473
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	6,049	6,126	3,188	3,550	12,638	19,295
46499	Wholesale of other household goods not elsewhere specified	657	810	7,961	5,046	2,010	712
46511	Wholesale of computers, computer peripheral equipment and software	1,252	1,298	2,269	2,929	3,678	4,541
46521	Wholesale of electronic and telecommunications equipment and parts	486	501	1,060	1,332	1,579	1,810
46531/ 46599	Wholesale of agricultural machinery, equipment and supplies and Wholesale of other machinery, equipment and supplies	1,704	1,752	3,276	4,434	5,363	6,307
46611	Wholesale of solid, liquid and gaseous fuels and related products	85,224	89,758	116,116	170,993	240,368	304,838
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	191	203	299	423	569	669
46699	Wholesale of waste and scrap and other products n.e.c.	1,080	1,149	1,206	1,805	2,585	3,629
46901	Non-specialized wholesale trade	290	295	916	1,009	1,076	1,121
<b>RETAIL TRADE EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>138,494</b>	<b>145,360</b>	<b>212,341</b>	<b>289,988</b>	<b>367,516</b>	<b>481,844</b>
47111	Retail sale in non-specialized stores with food, beverages or tobacco predominating	22,746	23,267	40,385	50,790	62,387	80,481

FSIC 2010	Industry	2010		Annual			
		Q1	Q2	2006	2007	2008	2009
47199	Other retail sales in non-specialised stores	1,356	1,362	2,952	3,391	3,817	4,684
47211	Retail sale of food and non-alcoholic beverages in specialized stores	4,855	5,044	8,800	10,915	13,831	17,455
47221	Retail sale of alcoholic beverages in specialized stores	451	499	799	985	1,195	1,501
47301	Retail sale of automotive fuel	28,510	30,057	22,957	44,402	70,069	98,815
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	4,075	4,383	4,289	6,877	9,555	13,637
47421/ 47621	Retail sale of audio and video equipment in specialized stores and Retail sale of music and video recordings in specialized stores	8,559	8,853	19,002	23,449	26,815	31,197
47511/ 47711	Retail sale of textiles in specialized stores and Retail sale of clothing in specialized stores	16,524	17,425	31,818	38,582	45,926	57,501
47521	Retail sale of hardware, paints and glass in specialized stores	19,408	20,668	33,033	43,171	51,060	65,737
47531/ 47599	Retail sale of carpets, rugs, wall and floor coverings in specialized stores and Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	18,635	19,825	25,793	38,211	46,674	63,836
47611	Retail sale of books, newspapers and stationery in specialized stores	4,489	4,613	7,863	10,838	13,034	16,442
47712	Retail sale of footwear and leather articles in specialized stores	5,895	6,219	8,707	11,206	14,822	20,190
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	2,126	2,239	3,579	4,609	5,583	7,261
47731	Other retail sale of new goods in specialized stores	467	505	835	1,021	1,197	1,534
47741	Retail sale of second hand goods in stores	376	378	1,440	1,452	1,464	1,485
47801	Retail sale via stalls and markets	0	0	0	0	0	0
47901	Retail trade not in stores, stalls or markets	22	22	88	88	89	89

#### 4.0 Data Dissemination

The quarterly WRT sales and closing stock data are released quarterly with a lag of a quarter, and also annually, a quarter after the end of the reference period. An Advance Release Calendar posted on the FIBOS Website gives information on the date the quarterly WRT is going to be released. Data are disseminated via:

- *Quarterly press release*: contains tables and commentary.
- *Website*: The same data that is released to the media is posted to the FIBOS Website [www.statsfiji.gov.fj](http://www.statsfiji.gov.fj) on the first working day of every month.
- *Key Statistics*: this is a quarterly publication of the FIBOS and includes the same table that is posted on the FIBOS website.
- *Email*: Data is sent in Portable Document Format (PDF) on request by users.

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**APPENDIX I****Concepts and Definitions**

All concepts and definitions used are based upon the recommendations of the United Nations for their world Programme on Industrial Statistics. The major concepts and definitions and their treatment are briefly explained below

Gross Value Added	Value added is the difference between the gross output and the intermediate consumption. It provides a useful way of quantifying the level of value attached to a good or service after its inputs are assembled for procession and before final outputs are derived. This method also avoids duplicating the economic importance of an industry or industrial sector.
Establishment	An establishment can be referred to as an enterprise that engages in one or predominantly one kind of economic activity, at or from one location, for which data are available or can be meaningfully compiled, that allow the calculation of the operating surplus.



## APPENDIX II      Sample Questionnaire



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CONFIDENTIAL

DESPATCHED: 30/06/10

### QUARTERLY WHOLESALE AND RETAIL SALES SURVEY Quarter 2, 2010

Please correct any errors  
appearing in this label.

Dear Sir\Madam,

Enclosed are two copies of the Quarterly Wholesale and Retail Trade Survey Questionnaire.

**PURPOSE OF THE SURVEY:** The purpose of the survey is to collect data from businesses involved in wholesale and retail trade. The financial data collected from the survey will be used by the Fiji Islands Bureau of Statistics in the estimation of the National Income of Fiji and in the provision of other key indicators. These statistics help Government and other organisations in planning and decision making.

**CONFIDENTIALITY OF INFORMATION SUPPLIED:** 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.

**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 **30<sup>th</sup> July, 2010**. Failure to meet this deadline could result in legal action without further notice.

**CONTACT PERSON FOR HELP AND ADVICE:** Miss. Vikashni Lata on Ext. 120.

T Bainimarama  
**Government Statistician**

**ORGANISATIONAL STRUCTURE**

<b>1</b>	Does this business operate at more than one location: <b>No</b>   <b>Yes</b>   If yes, please give details below:		
	NAME OF ESTABLISHMENT\BRANCH	PHYSICAL LOCATION	MAIN TYPE OF BUSINESS
			GROSS TURNOVER
<b>Note:</b> This return is required for the addressed establishment only. If this is not possible, please state why:			

**OPERATING STATUS**

<b>2</b>	Do the figures given below cover the exact three month period? <b>No</b>   <b>Yes</b>
	If 'no' please state the period covered (dd\mm\yy):

**INCOME FROM SALES**

- Include either cash or credit sales showing the selling value net of any discount or rebates allowed to the buyer.
- Supply or estimate figures for the calendar quarter, or the closest period to the calendar quarter as possible.
- Values, **excluding VAT**, are to be expressed in Fiji Dollars.

<b>3</b>	<b>Please enter the total turnover of your establishment for the QUARTER</b>	<b>001</b>	<b>\$</b>
<b>4</b>	Please analyse the value given in question 3 according to the following items:		VALUE (\$)
	1 Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel [Codes 003 to 007]	<b>002</b>	
	a Sale of motor vehicle	<b>003</b>	
	b Maintenance and repair of motor vehicles	<b>004</b>	
	c Sale of motor vehicle parts and accessories	<b>005</b>	
	d Sale, maintenance and repair of motor cycles related parts and accessories	<b>006</b>	
	e Sale of Automotive Fuel	<b>007</b>	
	2 Sale on a fee or contract basis - commission agents, commodity brokers etc	<b>008</b>	
	3 Sale of agricultural raw materials and live animals	<b>009</b>	
	4 Food, beverages and tobacco [Codes 011 to 016]	<b>010</b>	
	a Groceries	<b>011</b>	
	b Fresh and frozen meat, fish etc.	<b>012</b>	
	c Fresh and frozen fruit and vegetable	<b>013</b>	
	d Bakery products including confectionery, soft drinks, dairy products etc.	<b>014</b>	
	e Beer, wines and spirits; including kava	<b>015</b>	
	f Tobacco and cigarettes etc.	<b>016</b>	

5	Textiles, clothing and footwear [Codes 018 to 019]	<b>017</b>
	a Textiles, wearing apparel and personal goods	<b>018</b>
	b Footwear and leather products	<b>019</b>
6	Household goods [Codes 021 to 033]	<b>020</b>
	a Furniture (including upholstered) and wood products	<b>021</b>
	b Floor coverings, soft furnishings and beddings	<b>022</b>
	c Electrical and non-electrical household appliances	<b>023</b>
	d Kitchenware, chinaware and glassware etc	<b>024</b>
	e Perambulators	<b>025</b>
	f Radios, radiograms, video and TV sets	<b>026</b>
	g Musical instruments including records	<b>027</b>
	h Medical and pharmaceutical products	<b>028</b>
	i Toilet requisites and cosmetics	<b>029</b>
	j Books, periodicals, stationery and newspapers	<b>030</b>
	k Photographic, optical and scientific goods	<b>031</b>
	l Watches and clocks, jewellery, souvenirs and novelties	<b>032</b>
	m Sports goods including bicycles, travel requisites, toys and games	<b>033</b>
7	Chemical fertilisers, manure, cleaning preparations and domestic gases stores [Codes 035 to 037]	<b>034</b>
	a Fertilizers and manures	<b>035</b>
	b Cleaning preparation	<b>036</b>
	c Gas for domestic use	<b>037</b>
8	Sale of non-agricultural intermediate products, waste and scrap	<b>038</b>
9	Sale of construction materials, hardware, plumbing and heating equipment and supplies including varnishes and lacquers and flat glass	<b>039</b>
10	Office, industrial and agricultural machinery and equipment by [Codes 041 to 044]	<b>040</b>
	a Sale of computers, computer peripheral equipment and software	<b>041</b>
	b Agricultural and farm machinery and equipment	<b>042</b>
	c Office and business machines and equipment	<b>043</b>
	d Industrial machinery and equipment	<b>044</b>
11	Miscellaneous goods [Codes 046 to 049]	<b>045</b>
	a Cut flowers, florists goods and garden supplies	<b>046</b>
	b Other commodities (specify)	<b>047</b>
	c Buying and selling bottles	<b>048</b>
	d Hawkers and stalls selling handicraft	<b>049</b>
12	Sale of second hand goods in stores	<b>050</b>
13	Sale via stalls and markets	<b>051</b>
14	Other non-store retail sale eg through vending machines	<b>052</b>
15	Repair of personal and household goods	<b>053</b>

**Please ensure that the opening value of stock of this quarter is same as closing value of stock of the previous quarter. For any difference in the value, please state the reason below:**

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**STOCKS**

			VALUE OF STOCKS (\$)		
			OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
5	Please state the value of stocks of your establishment	054			

Signature of person completing the questionnaire: \_\_\_\_\_ Date \_\_\_\_\_

Name \_\_\_\_\_

Position \_\_\_\_\_

Telephone No \_\_\_\_\_ Fax No \_\_\_\_\_

Email \_\_\_\_\_

If Chartered Accountant in private practice, please place a tick in the box	
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**THANK YOU FOR COMPLETING THE QUESTIONNAIRE**

### **APPENDIX III INDUSTRIAL CLASSIFICATION USED**

SECTION G: WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES from the Fiji Standard Industrial Classification 2010, commonly known as the FSIC 2010 has been used. FSIC 2010 is based on the International Standard Industrial Classification Rev 4.

SECTION G: WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES includes wholesale and retail sale i.e. sale without transformation of goods and the rendering of services incidental to the sale of these goods. Goods bought and sold are also referred to as merchandise and wholesaling and retailing are the final steps in the distribution of these goods. Also included in this section are the repair of motor vehicles and motorcycles.

Sale without transformation is considered to include the usual operations or manipulations associated with trade, for example sorting, grading and assembling of goods, mixing (blending) of goods (for example sand), bottling (with or without preceding bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled), cleaning and drying of agricultural products, cutting out of wood fibreboards or metal sheets as secondary activities.

The distinction between wholesale and retail sale is based on the predominant type of customer.

Wholesale is the resale of new and used goods to retailers, to industrial, commercial, institutional or professional users, or to other wholesalers, or involves acting as an agent or broker in buying goods for, or selling goods to, such persons or companies. The principal types of businesses included are merchant wholesalers, i.e. wholesalers who take title to the goods they sell, such as wholesale merchants, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise brokers, commission merchants and agents and assemblers, buyers and cooperative associations engaged in the marketing of farm products. Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

Retailing is the resale of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, door-to-door sales persons, hawkers and peddlers, consumer cooperatives, auction houses etc. Most retailers take title to the goods they sell, but some act as agents for a principal and sell either on consignment or on a commission basis. Classification follows:

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
45				<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>
	451	4510	45101	<p><b>Sale of motor vehicles</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale and retail sale of new and used vehicles e.g. passenger motor vehicles, including specialized passenger motor vehicles such as ambulances and minibuses, lorries, trailers and semi-trailers, camping vehicles such as caravans and motor homes</li> <li>-wholesale and retail sale of off-road motor vehicles e.g. jeeps, etc.</li> <li>-wholesale and retail sale by commission agents</li> <li>-car auctions</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-wholesale and retail sale of parts and accessories for motor vehicles, see 45301</li> <li>-renting of motor vehicles with driver, see 4922</li> <li>-renting of trucks with driver, see 49231</li> <li>-renting of motor vehicles and trucks without driver, see 77101</li> </ul>
	452	4520	45201	<p><b>Maintenance and repair of motor vehicles</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-maintenance and repair of motor vehicles e.g. mechanical repairs, electrical repairs, electronic injection systems repair, ordinary servicing, bodywork repair, repair of motor vehicle parts, washing, polishing, spraying and painting, repair of screens and windows, repair of motor vehicle seats</li> <li>-tyre and tube repair, fitting or replacement</li> <li>-anti-rust treatment</li> <li>-installation of parts and accessories not as part of the manufacturing process</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-retreading and rebuilding of tyres, see 22111</li> </ul>
	453	4530	45301	<p><b>Sale of motor vehicle parts and accessories</b></p> <p>This sub-class includes wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles, such as rubber tires and inner tubes for tires, spark plugs, batteries, lighting equipment and electrical parts</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-retail sale of automotive fuel, see 47301</li> </ul>
	454	4540	45401	<p><b>Sale, maintenance and repair of motorcycles and related parts and accessories</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale and retail sale of motorcycles, including mopeds</li> <li>-wholesale and retail sale of parts and accessories for motorcycles</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				(including by commission agents and mail order houses) -maintenance and repair of motorcycles  This sub-class excludes: -wholesale of bicycles and related parts and accessories, see 46499 -retail sale of bicycles and related parts and accessories, see 47631 -renting of motorcycles, see 77301 -repair and maintenance of bicycles, see 95299
<b>46</b>				<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>
	<b>461</b>	<b>4610</b>	<b>46101</b>	<b>Wholesale on a fee or contract basis</b>  This sub-class includes: -activities of commission agents and all other wholesalers who trade on behalf and on the account of others -activities of those involved in bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, including on the internet -activities of wholesale auctioneering houses  This sub-class excludes: -wholesale trade in own name, see groups 462 to 469 -activities of commission agents for motor vehicles, see 45101 -auctions of motor vehicles, see 45101 -retail sale by non-store commission agents, see 47901 -activities of insurance agents, see 66201 -activities of real estate agents, see 68201
	<b>462</b>	<b>4620</b>	<b>46201</b>	<b>Wholesale of agricultural raw materials and live animals</b>  This sub-class includes wholesale of grains and seeds, oleaginous fruits, flowers and plants, unmanufactured tobacco live animals, hides and skins, leather, agricultural material, waste, residues and by-products used for animal feed  This sub-class excludes: -wholesale of textile fibres, see 46699 -feed for pet animals, see 46301
	<b>463</b>	<b>4630</b>		<b>Wholesale of food, beverages and tobacco</b>
			<b>46301</b>	<b>Wholesale of food and non-alcoholic drinks</b>  This sub-class includes wholesale of -food: fruit and vegetables dairy products, eggs and egg products, edible oils and fats of animal or vegetable origin, meat and meat products, fishery products, sugar, chocolate and sugar confectionery, bakery products, feed for pet animals -non-alcoholic drinks: soft drinks, mineral water, coffee, tea, cocoa -spices etc.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				This sub-class excludes: -wholesale of alcoholic drinks and tobacco, see 46302, 46303
			<b>46302</b>	<b>Wholesale of alcoholic drinks</b>  This sub-class includes wholesale of -beer -wine, including buying of wine in bulk and bottling without transformation -spirits  This sub-class excludes: -blending of wine or distilled spirits, see 11011, 11021
			<b>46303</b>	<b>Wholesale of tobacco</b>  This sub-class includes wholesale of tobacco and tobacco products
	<b>464</b>			<b>Wholesale of household goods</b>
		<b>4641</b>		<b>Wholesale of textiles, clothing and footwear</b>
			<b>46411</b>	<b>Wholesale of textiles and clothing</b>  This sub-class includes -wholesale of yarn, fabrics, household linen, haberdashery: needles, sewing thread, clothing including sports clothes -wholesale of clothing accessories such as gloves, ties and braces -wholesale of fur articles -wholesale of umbrellas  This sub-class excludes: -wholesale of jewellery and leather goods, see 46499
			<b>46412</b>	<b>Wholesale of footwear</b>  This sub-class includes wholesale of footwear
		<b>4649</b>		<b>Wholesale of other household goods</b>
			<b>46491</b>	<b>Wholesale of pharmaceutical supplies, cosmetics and toiletries</b>  This sub-class includes: -wholesale of pharmaceutical and medical goods -wholesale of perfumeries, cosmetics and soaps
			<b>46499</b>	<b>Wholesale of other household goods not elsewhere specified</b>  This sub-class includes: -wholesale of household furniture -wholesale of household appliances -wholesale of consumer electronics e.g. radio and TV equipment, CD and DVD players and recorders, stereo equipment, video game consoles



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<ul style="list-style-type: none"> <li>-wholesale of lighting equipment</li> <li>-wholesale of cutlery</li> <li>-wholesale of china and glassware</li> <li>-wholesale of woodenware, wickerwork and corkware etc.</li> <li>-wholesale of bicycles and their parts and accessories</li> <li>-wholesale of stationery, books, magazines and newspapers</li> <li>-wholesale of photographic and optical goods (e.g. sunglasses, binoculars, magnifying glasses)</li> <li>-wholesale of recorded audio and video tapes, CDs, DVDs</li> <li>-wholesale of leather goods and travel accessories</li> <li>-wholesale of watches, clocks and jewellery</li> <li>-wholesale of musical instruments, games and toys, sports goods</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-wholesale of blank audio and video tapes, CDs, DVDs, see 46521</li> <li>-wholesale of radio and TV broadcasting equipment, see 46521</li> <li>-wholesale of office furniture, see 46599</li> </ul>
	<b>465</b>			<b>Wholesale of machinery, equipment and supplies</b>
		<b>4651</b>	<b>46511</b>	<p><b>Wholesale of computers, computer peripheral equipment and software</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of computers and computer peripheral equipment</li> <li>-wholesale of software</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-wholesale of electronic parts, see 46521</li> <li>-wholesale of office machinery and equipment, (except computers and peripheral equipment), see 46599</li> <li>-wholesale of computer-controlled machinery, see 46599</li> </ul>
		<b>4652</b>	<b>46521</b>	<p><b>Wholesale of electronic and telecommunications equipment and parts</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of electronic valves and tubes, semiconductor devices, microchips and integrated circuits, printed circuits, blank audio and video tapes and diskettes, magnetic and optical disks (CDs, DVDs)</li> <li>-wholesale of telephone and communications equipment</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-wholesale of recorded audio and video tapes, CDs, DVDs, see 46499</li> <li>-wholesale of consumer electronics, see 46499</li> <li>-wholesale of computers and computer peripheral equipment, see 46511</li> </ul>
		<b>4653</b>	<b>46531</b>	<p><b>Wholesale of agricultural machinery, equipment and supplies</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of agricultural machinery and equipment e.g. ploughs, manure spreaders, seeders, harvesters, threshers, milking</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				machines, poultry-keeping machines, bee-keeping machines, tractors used in agriculture and forestry -lawn mowers however operated
		<b>4659</b>	<b>46599</b>	<p><b>Wholesale of other machinery and equipment</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of office machinery and equipment, except computers and computer peripheral equipment</li> <li>-wholesale of office furniture</li> <li>-wholesale of transport equipment except motor vehicles, motorcycles and bicycles</li> <li>-wholesale of production-line robots</li> <li>-wholesale of wires and switches and other installation equipment for industrial use</li> <li>-wholesale of other electrical material such as electrical motors, transformers</li> <li>-wholesale of machine tools of any type and for any material</li> <li>-wholesale of other machinery n.e.c. for use in industry, trade and navigation and other services</li> <li>-wholesale of computer-controlled machine tools</li> <li>-wholesale of computer-controlled machinery for the textile industry and of computer-controlled sewing and knitting machines</li> <li>-wholesale of measuring instruments and equipment</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-wholesale of motor vehicles, trailers and caravans, see 45101</li> <li>-wholesale of motor vehicle parts, see 45301</li> <li>-wholesale of motorcycles, see 45401</li> <li>-wholesale of bicycles, see 46499</li> <li>-wholesale of computers and peripheral equipment, see 46511</li> <li>-wholesale of electronic parts and telephone and communications equipment, see 46521</li> </ul>
	<b>466</b>			<b>Other specialized wholesale</b>
		<b>4661</b>	<b>46611</b>	<p><b>Wholesale of solid, liquid and gaseous fuels and related products</b></p> <p>This sub-class includes wholesale of fuels, greases, lubricants, oils such as charcoal, coal, coke, fuel wood, naphtha, crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil, kerosene, liquefied petroleum gases, butane and propane gas, lubricating oils and greases, refined petroleum products</p>
		<b>4662</b>	<b>46621</b>	<p><b>Wholesale of metals and metal ores</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of ferrous and non-ferrous metal ores</li> <li>-wholesale of ferrous and non-ferrous metals in primary forms</li> <li>-wholesale of ferrous and non-ferrous semi-finished metal products n.e.c.</li> <li>-wholesale of gold and other precious metals</li> </ul> <p>This sub-class excludes:</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				-wholesale of metal scrap, see 46699
		<b>4663</b>	<b>46631</b>	<p><b>Wholesale of construction materials, hardware, plumbing and heating equipment and supplies</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of wood in the rough</li> <li>-wholesale of products of primary processing of wood</li> <li>-wholesale of paint and varnish</li> <li>-wholesale of construction materials e.g. sand, gravel</li> <li>-wholesale of wallpaper and floor coverings</li> <li>-wholesale of flat glass</li> <li>-wholesale of hardware and locks</li> <li>-wholesale of fittings and fixtures</li> <li>-wholesale of hot water heaters</li> <li>-wholesale of sanitary equipment e.g. baths, washbasins, toilets and other sanitary porcelain</li> <li>-wholesale of sanitary installation equipment e.g. tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes etc.</li> <li>-wholesale of tools such as hammers, saws, screwdrivers and other hand tools</li> </ul>
		<b>4669</b>	<b>46699</b>	<p><b>Wholesale of waste and scrap and other products n.e.c.</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-wholesale of industrial chemicals such as aniline, printing ink, essential oils, industrial gases, chemical glues, colouring matter, synthetic resin, methanol, paraffin, scents and flavourings, soda, industrial salt, acids and sulphurs, starch derivatives etc.</li> <li>-wholesale of fertilizers and agrochemical products</li> <li>-wholesale of plastic materials in primary forms</li> <li>-wholesale of rubber</li> <li>-wholesale of textile fibres etc.</li> <li>-wholesale of paper in bulk</li> <li>-wholesale of precious stones</li> <li>-wholesale of metal and non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods such as cars in order to obtain reusable parts, packing and repacking, storage and delivery, but without a real transformation process.</li> <li>-dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-collection of household and industrial waste, see group 38101</li> <li>-treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal, see group 38201</li> <li>-processing of waste and scrap and other articles into secondary raw material when a real transformation process is required (the resulting secondary raw material is fit for direct use in an industrial manufacturing process, but is not a final product), see 38301</li> <li>-dismantling of automobiles, computers, televisions and other equipment for materials recovery, see 38301</li> <li>-shredding of cars by means of a mechanical process, see 38301</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				-ship-breaking, see 38301 -retail sale of second-hand goods, see 47741
	<b>469</b>	<b>4690</b>	<b>46901</b>	<b>Non-specialized wholesale trade</b>  This class includes wholesale of a variety of goods without any particular specialization
<b>47</b>				<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>
	<b>471</b>			<b>Retail sale in non-specialized stores</b>  This group includes the retail sale of a variety of product lines in the same unit (non-specialized stores), such as supermarkets or department stores.
		<b>4711</b>	<b>47111</b>	<b>Retail sale in non-specialized stores with food, beverages or tobacco predominating</b>  This sub-class includes retail sale of a large variety of goods of which, however, food products, beverages or tobacco should be predominant, such as retail sale activities of general and departmental stores that have, apart from their main sales of food products, beverages or tobacco, several other types of goods such as wearing apparel, furniture, appliances, hardware, cosmetics etc.  This sub-class excludes: -retail sale of fuel in combination with food, beverages etc., with fuel sales dominating, see 47301
		<b>4719</b>	<b>47199</b>	<b>Other retail sale in non-specialized stores</b>  This sub-class includes retail sale of a large variety of goods of which food products, beverages or tobacco are not predominant, such as retail sale activities of department stores carrying a general line of goods, including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods etc.
	<b>472</b>			<b>Retail sale of food, beverages and tobacco in specialized stores</b>  This group includes retail sale in stores specialized in selling food, beverage or tobacco products.
		<b>4721</b>	<b>47211</b>	<b>Retail sale of food and non-alcoholic beverages in specialized stores</b>  This sub-class includes retail sale of any of the following types of goods: -fresh or preserved fruit and vegetables -dairy products and eggs -meat and meat products (including poultry) -fish, other seafood and products thereof -bakery products -sugar confectionery

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				-other food products - non-alcoholic beverages  This sub-class excludes: -manufacturing of bakery products, i.e. baking on premises, see 1071
		<b>4722</b>	<b>47221</b>	<b>Retail sale of alcoholic beverages in specialized stores</b>  This sub-class includes retail sale of alcoholic beverages (not for consumption on the premises) like beer, wines and spirits.
		<b>4723</b>	<b>47231</b>	<b>Retail sale of tobacco products in specialized stores</b>  This class includes retail sale of tobacco and tobacco products
	<b>473</b>	<b>4730</b>	<b>47301</b>	<b>Retail sale of automotive fuel in specialized stores</b>  This sub-class includes: -retail sale of fuel for motor vehicles and motorcycles -retail sale of lubricating products and cooling products for motor vehicles  This sub-class excludes: -wholesale of fuels, see 46611 -retail sale of fuel in combination with food, beverages etc., with food and beverage sales dominating, see 47111 -retail sale of liquefied petroleum gas for cooking or heating, see 47731
	<b>474</b>			<b>Retail sale of information and communications equipment in specialized stores</b>  This group includes the retail sale of information and communications equipment, such as computers and peripheral equipment, telecommunications equipment and consumer electronics, by specialized stores.
		<b>4741</b>	<b>47411</b>	<b>Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores</b>  This sub-class includes: -retail sale of computers -retail sale of computer peripheral equipment -retail sale of video game consoles -retail sale of non-customized software, including video games -retail sale of telecommunication equipment  This sub-class excludes: -retail sale of blank tapes and disks, see 47621
		<b>4742</b>	<b>47421</b>	<b>Retail sale of audio and video equipment in specialized stores</b>  This sub-class includes -retail sale of radio and television equipment, stereo equipment, CD and DVD players and recorders

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
	475			<p><b>Retail sale of other household equipment in specialized stores</b></p> <p>This group includes the retail sale of household equipment, such as textiles, hardware, carpets, electrical appliances or furniture, in specialized stores.</p>
		4751	47511	<p><b>Retail sale of textiles in specialized stores</b></p> <p>This sub-class includes retail sale of fabrics, knitting yarn, materials for tapestry or embroidery making, textiles, haberdashery: needles, sewing thread etc.</p> <p>This sub-class excludes: -retail sale of clothing, see 47711</p>
		4752	47521	<p><b>Retail sale of hardware, paints and glass in specialized stores</b></p> <p>This sub-class includes retail sale of hardware, paints, varnishes and lacquers, flat glass, bricks, wood, sanitary equipment, do-it-yourself material and equipment, lawnmowers however operated, saunas etc</p>
		4753	47531	<p><b>Retail sale of carpets, rugs, wall and floor coverings in specialized stores</b></p> <p>This sub-class includes retail sale of carpets and rugs, curtains and net curtains, wallpaper and floor coverings</p> <p>This sub-class excludes: -retail sale of cork floor tiles, see 47521</p>
		4759	47599	<p><b>Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores</b></p> <p>This sub-class includes retail sale of household furniture, articles for lighting, household utensils, cutlery, crockery, glassware, china and pottery, wooden goods, cork and wickerwork goods, household appliances, musical instruments and scores -security systems, such as locking devices, safes, and vaults, without installation or maintenance services -retail sale of household articles and equipment n.e.c.</p> <p>This sub-class excludes: -retail sale of antiques, see 47741</p>
	476			<p><b>Retail sale of cultural and recreation goods in specialized stores</b></p> <p>This group includes the retail sale in specialized stores of cultural and recreation goods, such as books, newspapers, music and video recordings, sporting equipment, games and toys.</p>
		4761	47611	<p><b>Retail sale of books, newspapers and stationary in specialized stores</b></p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-retail sale of books of all kinds</li> <li>-retail sale of newspapers and stationery</li> <li>-retail sale of office supplies such as pens, pencils, paper etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-retail sale of second-hand or antique books, see 47741</li> </ul>
		<b>4762</b>	<b>47621</b>	<p><b>Retail sale of music and video recordings in specialized stores</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-retail sale of musical records, audio tapes, compact discs and cassettes</li> <li>-retail sale of video tapes and DVDs</li> <li>-retail sale of blank tapes and discs</li> </ul>
		<b>4763</b>	<b>47631</b>	<p><b>Retail sale of sporting equipment in specialized stores</b></p> <p>This sub-class includes retail sale of sports goods, fishing gear, camping goods, boats and bicycles</p>
		<b>4764</b>	<b>47641</b>	<p><b>Retail sale of games and toys in specialized stores</b></p> <p>This sub-class includes retail sale of games and toys, made of all materials</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-retail sale of video game consoles, see 47411</li> <li>-retail sale of non-customized software, including video games, see 47411</li> </ul>
	<b>477</b>			<p><b>Retail sale of other goods in specialized stores</b></p> <p>This group includes the sale in specialized stores carrying a particular line of products not included in other parts of the classification, such as clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning materials, weapons, flowers and pets and others. Also included is the retail sale of used goods in specialized stores.</p>
		<b>4771</b>		<p><b>Retail sale of clothing, footwear and leather articles in specialized stores</b></p>
			<b>47711</b>	<p><b>Retail sale of clothing in specialized stores</b></p> <p>This sub-class includes retail sale of articles of clothing; clothing accessories such as gloves, ties, braces etc and umbrellas</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>-retail sale of textiles, see 47511</li> </ul>
			<b>47712</b>	<p><b>Retail sale of footwear and leather articles in specialized stores</b></p> <p>This sub-class includes retail sale of footwear, leather goods and travel accessories of leather and leather substitutes</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
		<b>4772</b>	<b>47721</b>	<p><b>Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores</b></p> <p>This sub-class includes retail sale of pharmaceuticals, medical and orthopaedic goods and perfumery and cosmetic articles</p>
		<b>4773</b>	<b>47731</b>	<p><b>Other retail sale of new goods in specialized stores</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-retail sale of photographic, optical and precision equipment</li> <li>-activities of opticians</li> <li>-retail sale of watches, clocks and jewellery</li> <li>-retail sale of flowers, plants, seeds, fertilizers, pet animals and pet food</li> <li>-retail sale of souvenirs, craftwork and religious articles</li> <li>-activities of commercial art galleries</li> <li>-retail sale of household fuel oil, bottled gas, coal and fuel wood</li> <li>-retail sale of cleaning materials</li> <li>-retail sale of weapons and ammunition</li> <li>-retail sale of stamps and coins</li> <li>-retail sale of non-food products n.e.c.</li> </ul>
		<b>4774</b>	<b>47741</b>	<p><b>Retail sale of second-hand goods</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-retail sale of second-hand books and other second-hand goods and antiques</li> <li>-activities of auctioning houses (retail)</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-retail sale of second-hand motor vehicles, see 45101</li> <li>-activities of Internet auctions and other non-store auctions (retail), see 47901</li> <li>-activities of pawn shops, see 64921</li> </ul>
	<b>478</b>	<b>4780</b>	<b>47801</b>	<p><b>Retail sale via stalls and markets</b></p> <p>This sub-class includes the retail sale of any kind of new or second hand product in a usually movable stall either along a public road or at a fixed marketplace. It includes retail sale of food, beverages, tobacco products, textiles, clothing and footwear via stalls or markets</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-retail sale of prepared food for immediate consumption (mobile food vendors), see 56101</li> </ul>
	<b>479</b>	<b>4790</b>	<b>47901</b>	<p><b>Retail trade not in stores, stalls or markets</b></p> <p>This sub-class includes</p> <ul style="list-style-type: none"> <li>-retail sale activities via mail order houses or via Internet, i.e. retail sale activities where the buyer makes his choice on the basis of advertisements, catalogues, information provided on a website, models or any other means of advertising and places his order by mail, phone or over the Internet (usually through special means</li> </ul>



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTIONS
				<p>provided by a website). The products purchased can be either directly downloaded from the Internet or physically delivered to the customer</p> <ul style="list-style-type: none"> <li>-retail sale of any kind of product: <ul style="list-style-type: none"> <li>-by direct sales or door-to-door sales persons</li> <li>-through vending machines etc.</li> </ul> </li> <li>-direct selling of fuel (heating oil, fire wood etc.), delivered directly to the customers premises</li> <li>-activities of non-store auctions (retail)</li> <li>-retail sale by (non-store) commission agents</li> </ul> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>-delivery of products by stores, see groups 471-477</li> </ul>

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**Website:** [www.statsfiji.gov.fj](http://www.statsfiji.gov.fj)

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