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CONFIDENTIAL

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## **2010 SURVEY OF WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES**

Please correct any errors  
appearing in this label.

Dear Sir\Madam,

Enclosed are two copies of the 2010 Survey of Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles questionnaire.

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

**PURPOSE:** The survey provides an important means of assessing the contribution this sector makes to the economy of Fiji, and indicates the changing composition and structure of the industry. The results of the survey are used by the Fiji Islands 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 2010. If your accounting year is different provide information approximating closest to the calendar year 2010. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

**COMPULSORY REQUIREMENT:** The Survey is conducted under the provisions of the Statistics Act 1961(Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before **31\05\11**. Failure to meet this deadline could result in legal action without further notice.

**CONFIDENTIALITY OF INFORMATION:** Information supplied will be used by the department for the preparation of statistics. Only authorised personnel have access to individual information and any release of information will be in accordance with the Statistics Act

**CONTACT PERSON FOR HELP AND ADVICE:** Ms. Vikashni Lata on extension 120 or e-mail [vikashnil@statsfiji.gov.fj](mailto:vikashnil@statsfiji.gov.fj)

T Bainimarama  
**Government Statistician**

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

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

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### ORGANISATIONAL STRUCTURE

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- 1 An organisation can have more than one establishment involved in similar or different activities at different locations. State the location, the type of activity engaged in and the Gross Turnover of each establishment during the year.

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### FORM OF OWNERSHIP

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- 4
- (1) This is an establishment operating in Fiji in which 51% or more equity is held locally.
  - (2) This is an establishment operating in Fiji which is controlled by or supervised by an overseas head office and which is an integral part of the foreign parent organisation. Branch has no equity share capital.
  - (3) A company is a subsidiary of another if that other company owns this subsidiary wholly or holds more than half the nominal value of the equity share capital of this subsidiary company.

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### EQUITY PARTICIPATION

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- 5 Give the proportion of the share capital held by residents of Fiji. Equity share capital held by companies or individuals on behalf of residents of Fiji should also be included.

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### NATURE OF WORK

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- 6 In cases where establishments are involved in more than one activity at a single location, please state the major activity involved in.

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### OPERATING STATUS

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- 7 If you are no longer in business, a **STATUTORY DECLARATION** must be attached to one copy of the questionnaire with the words “**CLOSED BUSINESS**” written across the questionnaire and returned to the Fiji Islands Bureau of Statistics. A Magistrate or a Barrister\Solicitor, Justice of Peace or a member of the Notary Public acting on your behalf must sign the Statutory Declaration. The Statutory Declaration must state the name of the business, nature of its activity and the date on which it ceased operation. If your business operated for part of the year 2010 please provide information for the duration your business operated.



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**INCOME FROM SALES DURING THE ACCOUNTING YEAR**

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- 8 This should be the actual selling value net of any discount or rebates allowed to the buyer. Sales of sole agencies are to be included. Also include:
- (i) value of goods traded in or bartered as part of the sale,
  - (ii) delivery charges and installation costs if borne by the seller, and
  - (iii) inter-branch transfers recorded at cost.
- 9 This shows the composition of question 8.

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

**INCOME FROM SALES DURING THE ACCOUNTING YEAR**

<b>8</b>	<b>Please enter the total turnover of your establishment</b>			<b>004</b>	<b>\$</b>		
<b>9</b>	Please analyse the value given in question 8 according to the following items:					<b>VALUE</b> <b>(\$)</b>	
	1	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel [Codes 006 to 010]			<b>005</b>		
		a	Sale of motor vehicle	006	\$		
		b	Maintenance and repair of motor vehicles	007	\$		
		c	Sale of motor vehicle parts and accessories	008	\$		
		d	Sale, maintenance and repair of motor cycles related parts and accessories	009	\$		
		e	Sale of Automotive Fuel	010	\$		
	2	Sale on a fee or contract basis - commission agents, commodity brokers etc			<b>011</b>		
	3	Sale of agricultural raw materials and live animals			<b>012</b>		
	4	Food, beverages and tobacco [Codes 014 to 019]			<b>013</b>		
		a	Groceries	014	\$		
		b	Fresh and frozen meat, fish etc.	015	\$		
		c	Fresh and frozen fruit and vegetable	016	\$		
		d	Bakery products including confectionery, soft drinks, dairy products etc.	017	\$		
		e	Beer, wines and spirits; including yaqona	018	\$		
		f	Tobacco and cigarettes etc.	019	\$		
	5	Textiles, clothing and footwear [Codes 021 to 022]			<b>020</b>		
		a	Textiles, wearing apparel and personal goods	021	\$		
		b	Footwear and leather products	022	\$		
	6	Household goods [Codes 024 to 036]			<b>023</b>		
		a	Furniture (including upholstered) and wood products	024	\$		
		b	Floor coverings, soft furnishings and beddings	025	\$		
		c	Electrical and non-electrical household appliances	026	\$		
		d	Kitchenware, chinaware and glassware etc	027	\$		
		e	Perambulators	028	\$		
		f	Radios, radiograms, video and TV sets	029	\$		
		g	Musical instruments including records	030	\$		
		h	Medical and pharmaceutical products	031	\$		
		i	Toilet requisites and cosmetics	032	\$		
		j	Books, periodicals, stationery and newspapers	033	\$		
		k	Photographic, optical and scientific goods	034	\$		
		l	Watches and clocks, jewellery, souvenirs and novelties	035	\$		
		m	Sports goods including bicycles, travel requisites, toys and games	036	\$		
	7	Chemical fertilisers, manure, cleaning preparations and domestic gases stores [Codes 038 to 040]			<b>037</b>		
		a	Fertilizers and manures	038	\$		
		b	Cleaning preparation	039	\$		
		c	Gas for domestic use	040	\$		
	8	Sale of non-agricultural intermediate products, waste and scrap			<b>041</b>		
	9	Sale of construction materials, hardware, plumbing and heating equipment and supplies including varnishes and lacquers and flat glass			<b>042</b>		
	10	Office, industrial and agricultural machinery and equipment by [Codes 044 to 047]			<b>043</b>		
		a	Sale of computers, computer peripheral equipment and software	044	\$		
		b	Agricultural and farm machinery and equipment	045	\$		
		c	Office and business machines and equipment	046	\$		
		d	Industrial machinery and equipment	047	\$		
	11	Miscellaneous goods [Codes 049 to 052]			<b>048</b>		
		a	Cut flowers, florists goods and garden supplies	049	\$		
		b	Other commodities (specify)	050	\$		
		c	Buying and selling bottles	051	\$		
		d	Hawkers and stalls selling handicraft	052	\$		
	12	Sale of second hand goods in stores			<b>053</b>		
	13	Sale via stalls and markets			<b>054</b>		
	14	Other non-store retail sale e.g. through vending machines			<b>055</b>		
	15	Repair of personal and household goods			<b>056</b>		

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**OTHER INCOME**

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- 13 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.
- 14 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**

10	Receipts from contract and commission work done e.g. sample sales etc	057	
11	Rent received for the hire of building, plant and machinery and furniture etc	058	
12	Receipts from services rendered by establishments e.g. home delivery of goods etc	059	
13	Insurance claims received: Business insurance claims received	060	
14	Casualty insurance claims received	061	
15	Subsidies and grants received from: i] Within Fiji	062	
	ii] Overseas	063	
16	Income from: a] Rent received from land	064	
	b] Interest received	065	
	c] Dividends received	066	
	d] Royalty received	067	
17	Profit or loss received from any other business in which you have an interest	068	
18	Bad and doubtful debts recovered	069	
19	Exchange gain	070	
20	Gain on sale of fixed assets	071	
21	All other income received (specify). _____ _____	072	
	Total other income (Codes 057 to 072)	073	
22	VAT charged on goods and services provided	074	
23	<b>GRAND TOTAL OF ALL INCOME RECEIVED (Codes 004+073 +074)</b>	075	\$

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**PURCHASES OF MATERIALS DURING THE YEAR**

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- 24 State in detail the total value of all purchases of goods intended for resale during the accounting year. In arriving at the value, deduct rebates and trade discounts allowed by the supplier. Direct import by establishments should be reported at cost. The cost of freight and transport should be excluded unless it is accounted as part of the purchase price. Transport cost paid to outside firms should be included in question 31. Exclude all purchases of plant and machinery and other capital equipment purchased by you, which should be, included in question 57.

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**FUEL, ELECTRICITY AND WATER**

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- 26 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 27 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.
- 29 This should include industrial diesel, heavy fuel oil, kerosene etc.

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**OTHER EXPENDITURE**

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- 30 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.
- 31 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.
- 33 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.
- 41 a] Include payment in respect of leased\rented land.
- b] Interest payments include interest on long-term debts and interest on any other money the establishment has borrowed.

**PURCHASES OF MATERIALS DURING THE YEAR**

Please state the value of all materials and related articles purchased during the year		VALUE (\$)
24		
a]	Purchase of goods for resale without further processing	076
b]	Purchase of packaging and related materials	077
25	Purchase of materials for use in the business	078
	<b>Total (Codes 076 to 078)</b>	<b>079</b>

**FUEL, ELECTRICITY AND WATER**

Please state the expenditure incurred on fuel, electricity and water		VALUE (\$)
26	Petrol/Automotive diesel oil	080
27	Electricity	081
28	Water	082
29	Others (specify) _____ _____	083
	<b>Total (Codes 080 to 083)</b>	<b>084</b>

**OTHER EXPENDITURE**

		VALUE (\$)
30	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	085
31	Cartage and haulage expenses paid to other firms	086
32	Travel expenses (eg management, personal etc)	087
33	Value of contract and commission work done	088
34	Audit, accounting and legal fee	089
35	Advertising and promotion etc	090
36	Bank charges	091
37	Postage, telephone and telecommunication etc	092
38	Office stationery and supplies	093
39	Management and consultation fee	094
40	Rent paid for furniture, building, plant and machinery etc	095
41	Expenditure on: a] Rent paid for land	096
	b] Interest paid	097
	c] Dividends paid	098
	d] Royalty paid	099
42	Bad and doubtful debts written off	100
43	Business licenses, rates on property paid to central or local government etc	101
44	Insurance paid: a] Business insurance	102
	b] Casualty insurance	103
45	Training & Productivity Authority of Fiji [TPAF] Levy	104
46	Exchange losses	105
47	Fixed asset expenses: a] Loss on sale of fixed assets	106
	b] Depreciation claimed (to agree with question 58(7))	107
48	All other costs and expenses _____	108
	<b>Total other expenditure (Codes 085 to 108 excluding 098)</b>	<b>109</b>

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**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**


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- 49 Please note that the information in respect of employment is for the last payweek in June 2010 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, eg 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.

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**STOCKS**


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- 52a] All trading stocks (stocks intended for resale) should be included. Stocks of capital goods intended for resale should also be included.
- b] This should include stocks of materials, components, stores, fuels, containers and other packaging materials. Stocks of fuel held by establishments which specialise in buying and selling of fuel should be included in 52 a].

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**NET EARNINGS AND TAXES PAID**


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- 53 This is the net profit of your establishment\enterprise from the profit and loss account. The following method would enable you to check if all the information from the trading, profit and loss account have been entered onto the questionnaire:

	Income	[ Code 075 + 137 (3)]	\$
less	Expenditure	[ Code 128]	\$
equals	Profit (+)\Loss (-)	[Code 138]	\$

**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**

49		NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID (2)	EMPLOYER'S CONTRIBUTION TO FPNP ETC	PAYMENT IN KIND
		(1)		(3)	(4)
a]	Fiji citizens	110			
b]	Expatriates	114			
	<b>Total</b>	118			
c]	Working without pay				
	i] Working proprietors	122			
	ii] Unpaid family workers	123			
	<b>Total (Codes 118(1) to 124</b>	124			
d]	From the total number in employment given in code 124, please state:				
	Total Males	125	Total Females	126	

50	VAT paid on supplies of goods and services	127	
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51	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED</b> [Codes 079+ 084 + 109 + 118 (2, 3, 4)] +127	128	\$
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**STOCKS**

52	Please state the value of stocks of your establishment	VALUE OF STOCKS (\$)		
		OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stocks of finished goods intended for sale	129		
b]	Other stocks\inventories	132		
	Total	135		

**NET EARNINGS AND TAXES PAID**

			Amount (\$)
53	Net profit\loss of your establishment\enterprise. If this does not agree with question 54, please give reasons _____	138	
54	Taxable income of your establishment\enterprise	139	
55	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	140	
56	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	141	

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**FIXED CAPITAL ASSETS**

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- 57 Please ensure that: The value given for depreciation should agree with the value given in question 47 b].
- 57 (5) Own Account Construction: This is the cost of new fixed assets and additions to existing fixed assets made by the establishments own labour for it's own use. Cost should be equivalent to labour costs plus value of materials at cost.
- 57 (h) Valuables includes:
- (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**

57			VALUE (\$)							
			Opening book value (1)	Purchase of new and second hand assets at cost		Land Development & Impr-ovement (4)	Own Account Capital const (5)	Sales of Capital assets (6)	Deprec-iation (7)	Closing Book value (8)
				locally (2)	from abroad (3)					
a]	Land	142								
b]	Non-Residential Building	150								
c]	Other Structures	158								
d]	Plant and machinery	166								
e]	Other Machinery & Equipment	174								
	ICT equipment	182								
f]	Furniture, fixtures and office equipment	190								
g]	Transport vehicles and related equipment	198								
h]	Research & Development	206								
i]	Entertainment, Literacy Or Artistic Originals	214								
j]	Other intellectual property products.	222								
k]	Precious metals and stones	230								
l]	Antiques & other art objects.	238								
m]	Other valuables	246								
n]	Others (specify):	254								
	Total	262								

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

Name \_\_\_\_\_

Position \_\_\_\_\_

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

Email \_\_\_\_\_

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

**THANK YOU FOR COMPLETING THE QUESTIONNAIRE**