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CONFIDENTIAL

DESPATCHED: 30\06\09

## **2008 SURVEY OF REAL ESTATE AND BUSINESS SERVICES**

Please correct any errors  
appearing in this label.

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Dear Sir\Madam,

Enclosed are two copies of the 2008 Survey of Real Estate and Business Services questionnaire.

**COVERAGE AND SCOPE:** It covers establishments engaged in the Survey of Real Estate and Business Services Sector classified under the Fiji Standard Industrial Classification 2004's Tabulation Category K (refer note on page 2). If an establishment's Real Estate and Business Services activities are combined with other types of business, you should report on the Real Estate and Business Services side of the operations only.

**PURPOSE:** The census provides an important means of assessing the contribution this sector makes to the economy of Fiji, and indicates the changing composition and structure of the industry. The results of the 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 2008. If your accounting year is different provide information approximating closest to the calendar year 2008. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

**COMPULSORY REQUIREMENT:** The Survey is conducted under the provisions of the Statistics Act 1961(Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before 31\07\09. Failure to meet this deadline could result in legal action without further notice.

**CONFIDENTIALITY OF INFORMATION:** Information supplied will be used by the Department for the preparation of statistics. Any release of information will be in accordance with the Statistics Act and only persons authorised will have access to individual information.

**CONTACT PERSON FOR HELP AND ADVICE:** Ms Shirleen Raju on extension 121 or email [sraju@statsfiji.gov.fj](mailto:sraju@statsfiji.gov.fj)

T Banimarama  
**Government Statistician**

**NOTE:** Under the Fiji Standard Industrial Classification 2004:

- The Real Estate and Business Services include all units mainly engaged in renting and leasing assets, as well as units engaged in providing a wide variety of business services.

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## **ORGANISATIONAL STRUCTURE**

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

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## **FORM OF OWNERSHIP**

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

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## **EQUITY PARTICIPATION**

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

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## **NATURE OF WORK**

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

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## **OPERATING STATUS**

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- 7 If you are no longer in business, a **STATUTORY DECLARATION** must be attached to one copy of the questionnaire with the words "**CLOSED BUSINESS**" written across the questionnaire and returned to the Fiji Islands Bureau of Statistics. The Statutory Declaration must be signed by a Magistrate or a Barrister\Solicitor, Justice of Peace or a member of the Notary Public acting on your behalf. The Statutory Declaration must state the name of the business, nature of its activity and the date on which it ceased operation. If your business operated for part of the year 2008 please provide information for the duration your business operated.

## QUESTIONNAIRE

All relevant questions must be answered with clear and correct figures. Estimates will be accepted where actual data are not available. Values, **excluding VAT**, are to be expressed in Fiji Dollars.

### ORGANISATIONAL STRUCTURE

<b>1</b>	Does this business operate at more than one location?			
	Please tick the appropriate box	No	Yes	If yes, please give details below:
	NAME OF ESTABLISHMENT\BRANCH (1)	PHYSICAL LOCATION OF BUSINESS (2)	MAIN TYPE OF BUSINESS OR ACTIVITY (3)	GROSS TURNOVER (4)
<b>Note:</b> This return is required for the addressed establishment only. In case this is not possible, a combined return with similar main activities may be submitted. If the information can not be provided on this basis, please state the reasons:				
<b>Remark:</b> Please comment here to assist in the interpretation of data supplied:				

### ACCOUNTING PERIOD

<b>2</b>	Please state the accounting period: From \ \2008 To \ \2008
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### LEGAL STATUS OF ORGANISATION

		Please tick appropriate box			
<b>3</b>		Individual ownership	1	Partnership	2
	[001]	Co-operative	3	Private Limited Company	4
		Public Limited Company	5	Public or Statutory Body	6
		Non-Profit Organisation	7	Others (specify)	8

### FORM OF OWNERSHIP

<b>4</b>		Please tick appropriate box			
	[002]	Fiji owned	1	Branch of an overseas company	2
		Subsidiary of an overseas company	3	Others (specify)	4

### EQUITY PARTICIPATION

<b>5</b>	Please indicate in the appropriate box equity capital held by Fiji Citizens.			
	(a) As at end of 2007	%	(b) As at end of 2008	%

### NATURE OF WORK

<b>6</b>	Please give a brief description of the main activity of the establishment(s) covered by this return:			
	[003] FOR OFFICIAL USE ONLY			

### OPERATING STATUS

<b>7</b>	Please state whether the establishment in question (tick appropriate box)			
	Operated during the whole of the accounting period specified	1		
	Operated during part of the accounting period specified (specify mths)	2		
	Had not commenced business during the accounting period specified	3		

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**INCOME RECEIVED FROM FEES AND COMMISSIONS**

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8 This should be the actual fees, net of any discount allowed to the client, for the services rendered.

Include commission received from auction sales, real estate sales and valuation services etc

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

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**OTHER INCOME**

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- 34 a] Include all claims arising from business insurance. Examples of business insurances are insurance against the risk of buildings, properties and stocks. Exclude life, education or any other personal insurance.
- b] Include all claims arising from casualty insurance. Examples of casualty insurance are insurance against the risk of accidents and illness to employees. Claims for life, education or any other form of personal insurance are to be excluded.

**INCOME RECEIVED FROM FEES AND COMMISSIONS**

8	Please state the amount of fees and commissions received from:		VALUE (\$)	
			FEES	COMMISSIONS
1	Real estate activities with own or leased properties	004		
2	Real estate activities on a fee or contract basis	006		
3	Renting of land transport equipment	008		
4	Renting of water transport equipment	010		
5	Renting of air transport equipment	012		
6	Renting of agricultural machinery and equipment	014		
7	Renting of construction and civil engineering machinery and equipment	016		
8	Renting of office machinery and equipment (including computers)	018		
9	Renting of other machinery and equipment	020		
10	Renting of personal and household goods, including video tapes, CD's, DVD's	022		
11	Hardware consultancy	024		
12	Software consultancy and supply	026		
13	Data processing	028		
14	Data base activities and on line distribution of electronic content	030		
15	Maintenance and repair of office, accounting and computing machinery	032		
16	Other computer related activities	034		
17	Research & experimental development on natural sciences & engineering	036		
18	Research & experimental development on social sciences and humanities	038		
19	Legal activities	040		
20	Accounting, bookkeeping and auditing activities; tax consultancy	042		
21	Market research and public opinion polling	044		
22	Business and management consultancy activities	046		
23	Architectural, engineering activities and related technical activities	048		
24	Technical testing and analysis	050		
25	Advertising	052		
26	Labour recruitment and provision of personal	054		
27	Investigation and security activities	056		
28	Building cleaning and industrial cleaning activities	058		
29	Photographic activities	060		
30	Packaging activities	062		
31	Other Business activities	064		
	<b>Total</b>	<b>066</b>		

**OTHER INCOME**

			VALUE (\$)
32	Income from sales of goods without transformation (refer question 46)	068	
33	Subsidies and grants received	069	
34	Insurance claims received: a) Business insurance claims received	070	
	b) Casualty insurance claims received	071	
35	Profit or loss received from any other business in which you have an interest	072	
36	Rent received for the hire of building	073	
37	Income from: a) Rent received from land	074	
	b) Interest received	075	
	c) Dividends received	076	
	d) Royalty received	077	
38	Bad and doubtful debts recovered	078	
39	Exchange gain	079	
40	Gain on sale of fixed assets	080	
41	Receipts from industrial services rendered to others eg repairs & maintenance	081	
42	Others (specify).	082	
	<b>Total other income</b>	<b>083</b>	

43	VAT charged on goods and services provided	084	
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<b>44</b>	<b>GRAND TOTAL OF ALL INCOME RECEIVED (Codes 066+067+083+084)</b>	<b>085</b>	<b>\$</b>
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**PURCHASES OF MATERIALS DURING THE YEAR**

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- 45 State in detail the total value of all purchases of materials and supplies for use in the operation of your business
- 46 State in detail expenditure of all materials and related articles purchased for resale during the year.

**Exclude VAT paid on supplies of goods and services.**

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**FUEL, ELECTRICITY AND WATER**

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- 47-50 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 51 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

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**OTHER EXPENDITURE**

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- 53 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.
- 54 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.
- 56 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.
- 65 a) Include payment in respect of leased\rented land. If it is not possible to separate payments made for land from building, please include expenditure in Question 63.

<b>PURCHASES OF MATERIALS DURING THE YEAR</b>			VALUE (\$)
45	Expenditure on materials and related articles for use in the business	086	
46	Expenditure on Real Estate activities & business services during the year	087	
	<b>Total</b>	<b>088</b>	

### **FUEL, ELECTRICITY AND WATER**

Please state the expenditure incurred on fuel, electricity and water			VALUE (\$)
47	Petrol/Automotive diesel fuel	089	
48	Industrial diesel fuel/Heavy fuel oil	090	
49	Kerosene	091	
50	Liquid petroleum gas	092	
51	Electricity	093	
52	Water	094	
	<b>Total</b>	<b>095</b>	

<b>OTHER EXPENDITURE</b>			VALUE (\$)
53	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	096	
54	Cartage and haulage expenses paid to other firms	097	
55	Travel expenses (eg management, personal etc)	098	
56	Value of contract and commission work done	099	
57	Audit, accounting and legal fee	100	
58	Advertising and promotion etc	101	
59	Bank charges	102	
60	Postage, telephone and telecommunication etc	103	
61	Office stationery and supplies	104	
62	Management and consultation fee	105	
63	Rent paid for furniture, building, plant and machinery etc	106	
64	Insurance paid: a) Business insurance	107	
	b) Casualty insurance	108	
65	Expenditure on: a) Rent paid for land	109	
	b) Interest paid	110	
	c) Dividends paid	111	
	d) Royalty paid	112	
66	Bad and doubtful debts written off	113	
67	Business licenses, rates on property paid to central or local government etc	114	
68	Training and Productivity Authority of Fiji (TPAF) Levy	115	
69	Exchange losses	116	
70	Fixed asset expenses: a) Loss on sale of fixed assets	117	
	b) Depreciation claimed (to agree with question 80(7))	118	
71	All other costs and expenses	119	
	<b>Total other expenditure (excluding code 111)</b>	<b>120</b>	

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## EMPLOYMENT AND COMPENSATION OF EMPLOYEES

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- 72 Please note that the information in respect of employment is for the last payweek in June 2008 but the rest of the question requires data for the appropriate accounting year.

Gross wages and salaries includes overtime, sick and holiday pay, bonuses, payments under piece rate schemes, all allowances, severance and redundancy pay, sales commissions paid to own employees and directors fee etc.

Payment in kind is the cost to the employer for providing employees with housing, transport, clothing, food, drinks, fuels, etc free of charge or at a reduced rate.

Expatriates are non-Fiji citizens who stayed in Fiji to work.

Working proprietors include all individual proprietors and partners who are actively engaged in the work of the establishment. Silent or inactive partners should be excluded unless they participate actively in the work of the establishment.

Unpaid family workers include persons living in the household of any of the proprietors of the owning establishment and working in the establishment without regular pay for at least a third of the normal working hours of the establishment.

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## STOCKS

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- 75 a] All trading stocks (stocks intended for resale) should be included. Stocks of capital goods intended for resale should also be included.
- b] This should include stocks of materials used by the business in its operations.

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## NET EARNINGS AND TAXES PAID

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- 76 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 085 + 149(3)]	\$
less	Expenditure [Code 142 ]	\$
equals	Profit (+)\Loss (-) [Code 152]	\$

**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**

72			NUMBER EMPLOYED (1)	GROSS WAGES AND SALARIES PAID (2)	EMPLOYER'S CONTRIBUTION TO FNP/ ETC (3)	PAYMENT IN KIND (4)
a]	Fiji citizens	121				
b]	Expatriates	125				
	<b>Total</b>	129				
c]	Working without pay					
	i] Working proprietors	133				
	ii] Unpaid family workers	134				
	<b>Total (codes 129(1) +133 +134</b>	135				
d]	From the total number in employment given in code 135, please state:					
	Total Males	136	Total Females	137		

73	VAT paid on supplies of goods and services	138	
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74	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED</b> [Codes 088 + 095 + 120 + 129 (2, 3, 4) + 138]	139	\$
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**STOCKS**

75	Please give the value of stocks held by your establishment	VALUE OF STOCKS (\$)		
		OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stock of finished goods bought for resale	140		
b]	Materials, fuel, supplies and components	143		
	<b>Total</b>	146		

**NET EARNINGS AND TAXES PAID**

			Amount (\$)
76	Net profit\loss of your establishment\enterprise. If this does not agree with question 77, please give reasons	149	
77	Taxable income of your establishment\enterprise	150	
78	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	151	
79	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	152	

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**FIXED CAPITAL ASSETS**

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80 Please ensure that: The value given for depreciation should agree with the value given in question 70 b].

80 (5) Own Account Capital Construction: This is the cost of new fixed assets and additions to existing fixed assets made by the establishments own labour for it's own use. Cost should be equivalent to labour costs plus value of materials at cost.

**FIXED CAPITAL ASSETS**

80			VALUE (\$)							
			Opening book value (1)	Purchase of new and second hand assets at cost		Land Development & Improvement (4)	Own Account Capital Construction (5)	Sales of Capital Assets (6)	Depreciation (7)	Closing Book value (8)
				locally (2)	from abroad (3)					
A]	Land	153								
B]	Buildings	161								
C]	Plant and machinery	169								
D]	Furniture, fixtures and office equipment	177								
E]	Transport vehicles and related equipment	185								
F]	Computer Software	193								
G]	Entertainment Literary or artistic originals	201								
H]	Valuables	209								
I]	Others (specify) _____ _____ _____	217								
	<b>Total</b>	225								

**USE OF INTERNET**

The main purpose of this question is to collect information on Internet services, including all goods and services ordered on the WWW or by email.

81	Type of goods or services ordered during the year (1)	Total cost (2)	Was payment made online (WWW or by email) (3)			Was this a Fiji web site (4)		
			YES	NO		YES	NO	
		233	YES	NO		YES	NO	
		237	YES	NO		YES	NO	
		241	YES	NO		YES	NO	
		245	YES	NO		YES	NO	
		249	YES	NO		YES	NO	
		253	YES	NO		YES	NO	
		257	YES	NO		YES	NO	

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**