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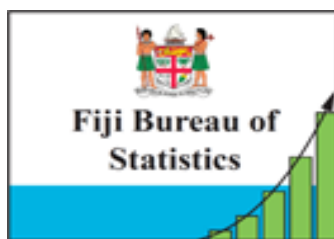
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ECONOMIC SURVEYS

WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES

2019

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PREFACE

The report provides information on the Wholesale and Retail Trade industry in 2019. Wholesalers and Retailers are in the business of re-selling goods that have been purchased from suppliers. The goods include motor vehicles, motor cycles, machinery, electrical appliances, computers, food, beverages, gas, clothes, footwear, other household items etc.

The important numbers presented are the macroeconomic aggregates such as Gross Output, Intermediate Consumption, Value Added, Compensation of Employees, Consumption of Fixed Capital and Gross Fixed Capital Formation. These aggregates are combined with similar information on other industries to provide an estimate of Gross Domestic Product, which is a measure of our economy's size. The information made available in this report will allow us to work out the industry's contribution to the economy. It also contributes to the inputs of the national accounts system which basically provides a quantitative image of the whole economy.

The information on the wholesale and retail trade industry would be useful to a good number of users, for instance the;

- 1) Economist who needs to analyze the supply and demand of certain goods or services.
- 2) Planner who uses the data to forecast the economy's performance.
- 3) Investor who wishes to have a closer look at the industry.

The cooperation of the businesses who supplied the information presented in this report is hereby acknowledged. The Fiji Bureau of Statistics will continue to seek their support as we need to continually provide reliable statistics for evidence based planning. I would also like to thank the staff who were engaged in the conduct of the survey and the preparation of this report.



Maria Musudroka [Ms]
Acting Chief Executive

NOTES

1 The interpretation of the symbols used in this report is as follows:

0 Nil return or a figure less than half the given value

2 Total values are subject to rounding errors.

3 Key to Abbreviations:

BR	Business Register
CFC	Consumption of Fixed Capital
COE	Compensation of Employees
FBoS	Fiji Bureau of Statistics
FSIC	Fiji Standard Industrial Classification
GDP	Gross Domestic Product
GFCF	Gross Fixed Capital Formation
GO	Gross Output
IC	Intermediate Consumption
OS	Operating Surplus
SAS	Statistical Analysis System
VA	Value Added

4 VA in the report refers to Gross Value Added.

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1 INTRODUCTION

1.1 History of Surveys Undertaken

This report contains the results of the survey carried out for the 2019 Wholesale and Retail Trade; Repair of Motor Vehicles and Motor Cycles (refer 2.2 on Coverage and Scope) together with other relevant information on the industry.

A brief description of previous studies done on this industry is given below in chronological order.

1970: Census of Distribution and Services

This was Fiji's first ever Census of Distribution and Services to be conducted and apart from the wholesale and the retail sector was inclusive of the Restaurant and Hotel and the Services sectors. The purpose of conducting this survey was to obtain information on the wholesale, retail and the services activities taking place in Fiji, for which there was hitherto very little official information available to the public.

1976: Census of Distribution and Services

This was Fiji's second Census of Distribution and Services to be conducted and, was apart from the wholesale and the retail sector, inclusive of services sectors. The purpose of conducting this survey was to obtain information on the wholesale, retail and the services activities taking place in Fiji, for the computation of national income and product statistics.

1984: Census of Distributive Trade and Services

A third study on the sector was done in 1984 and this, apart from the wholesale and the retail sector, included restaurant and services sectors. The purpose of conducting this survey was to obtain information for the computation of national income and product statistics as well as to throw light on the progress the wholesale, retail and the services activities taking place in Fiji had made since 1976.

1995: Census of Distributive Trade

The 1995 survey covered the wholesale and the retail trade activities and was conducted primarily to enable determine the benchmark levels for the wholesale and retail sector in the rebasing of the constant price GDP from 1989 to 1995 and also to incorporate changes in the compilation of the data on the sector as recommended in the 1993 System of National Accounts.

2002: Wholesale and Retail trade; Repair of Motor Vehicles, Motor Cycles and Personal and Household Goods

The 2002 survey covered the wholesale and the retail trade activities as well as the repair of motor vehicles, motor cycles and personal and household goods. It was conducted primarily to enable determine the benchmark levels for the sector in the rebasing of the constant price GDP to a more recent year and also to compile the data using the new industrial activity classification, FSIC 2004. As a consequence the name of the survey changed to Wholesale and

Retail Trade; Repair of Motor Vehicles, Motor Cycles and Personal and Household Goods, which is the title of the Tabulation Category G of FSIC 2004, which is based on the International Standard Industrial Classification Rev 3.

2011: Wholesale and Retail trade; Repair of Motor Vehicles and Motor Cycles

The 2011 survey covered the wholesale and the retail trade activities as well as the repair of motor vehicles and motor cycles. It was conducted primarily to determine the benchmark levels for the sector in the rebasing of the constant price GDP to a more recent year and also to compile the data using the new industrial activity classification, FSIC 2010. As a consequence the name of the survey changed to Wholesale and Retail Trade; Repair of Motor Vehicles and Motor Cycles, which is based on the International Standard Industrial Classification Rev 4.

Apart from the ad hoc surveys that are exhaustive surveys, a sample survey on the wholesale and retail trade activity is carried out annually by the FBoS since 1980.

1.2 Need for Statistics Relating to Wholesale and Retail Trade; Repair of Motor Vehicles and Motor Cycles

Wholesale and retail trade; repair of motor vehicles and motor cycles activities account for a substantial proportion of the total economic activity, whether in terms of the industry to the GDP or in terms of its share of total employment and GFCF. These activities are widely scattered in the country and the economic function they perform in channelling the flow of goods from the producer to the consumer is of great importance.

Statistics on wholesale and retail trade; repair of motor vehicles and motor cycles are therefore needed for the preparation of national accounts so that a meaningful study of the whole economy can be made. The data can also be used to construct the input-output table that shows the inter-connection of the wholesale and retail trade; repair of motor vehicles and motor cycles industry with other industries. Policy makers too require the data for formulating sound economic and social policies that augment capital formation. In addition, the establishments engaged in the Wholesale and Retail Trade; Repair of Motor Vehicles and Motor Cycles industry find the data useful.

2 METHODOLOGY

2.1 Legal Basis

The survey was conducted under the provisions of the Statistics Act (Cap 71). This Act protects the confidentiality of the information submitted by the establishments and stipulates the completion of the questionnaire as well.

2.2 Coverage and Scope

The 2019 survey covered all establishments in the Wholesale and Retail Trade; Repair of Motor Vehicles and Motor Cycles industry defined by the 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 to FSIC 2010 for more details).

2.3 Statistical Unit

The unit of reporting was the establishment (refer Appendix I on Concepts and Definitions).

2.4 The Frame

The frame utilised to survey the establishments engaged in the Wholesale and Retail Trade; Repair of Motor Vehicles and Motor Cycles industry in 2019 was the list of establishments maintained by the FBoS. This list is known as the Business Register (BR), which is kept updated on the basis of information supplied to the FBoS by the Fiji Revenue and Customs Service, Fiji National Provident Fund, Registrar of Companies and the City and Town Councils.

2.5 Questionnaire Design

A common questionnaire was used for surveying the wholesale and retail trade; repair of motor vehicles and motor cycles. It called for information on the particulars of the establishment e.g. type of organisation, income, expenditure, stocks, assets, liabilities and employment (refer to Sample Questionnaire attached as Appendix IV).

2.6 Data Collection and Survey Procedures

The questionnaires were posted on 30th June, 2020 and replies were required within a month. Response by the due date was low; therefore personal visits to obtain the questionnaires were made to those establishments that did not respond in spite of the reminders and to those establishments that required assistance in filling out the questionnaires.

Once the questionnaires were received in the office, scrutiny and editing of data contained in them followed. Errors and omissions if found, called for more correspondence, telephone calls or personal visits in an attempt to obtain complete and correctly filled up returns, which were then placed in files sorted by activity and passed on for data entry.

On completion of data entry, tables were run, data edited and analysed and reports written.

2.7 Data Processing

Data was processed by FBoS' Economic Statistics Division using Microsoft Excel.

2.8 Reference Period

The establishments contacted were to submit details for the calendar year 2019. Where the accounting year differed from the calendar year, establishments were asked to provide information for the accounting year that covered the major part of the calendar year 2019.

2.9 Non-responding Establishments

Establishments that did not respond to the survey and establishments that operated during the whole or part of the survey reference period but became untraceable during the survey enumeration period due to closure or removal, were taken as non-respondents. To account for the operations of the non-responding establishments and establishments not covered in the

survey, data were rated-up. In 2019, there were 2,120 establishment respondents compared to 1,442 establishment's respondents in 2018.

2.10 Rate-up Factors

Data of non-responding establishments and establishments not covered in the survey were calculated using rate-up factors.

The rate-up factors were derived by first sorting out establishments into types of business and then grouping these establishments into “number of persons engaged” size groups of 1-3; 4-9; 10-19; 20-49; 50-99; and 100+. Using number of persons engaged in each of this group, simple arithmetic means of Value Added were obtained. These arithmetic means were then multiplied by number of persons engaged in each of the non-responding group to estimate their data. The estimated figures for the non-responding units were then added to the figures of the of the responding units to arrive at the estimated data of the entire wholesale and retail trade; repair of motor vehicles and motor cycles.

The GFCF too has been estimated for non-response. Generally capital formation in small establishments, like the ones who do not respond in our inquiry, are low.

Empirically,

$$\hat{G}_{(i)} = \frac{\sum_{i=1}^6 \sum_{j=1}^k g_{ij}}{\sum_{i=1}^6 \sum_{j=1}^k n_{ij}} \left(\sum_{i=1}^6 \sum_{j=1}^k n_{ij} + \sum_{i=1}^6 \sum_{j=k+1}^s n_{ij} \right)$$

Let n_{ij} be the number of employees in group i of the j establishment of those sampled and let g_{ij} be its corresponding parameter; $i = 1$ to 6 ; $j = 1$ to s , where s is all sample. Then estimate,

where k = number responded

l = number not responded (which is $s-k$)

3 RESULTS

All data contained in this report are in Fiji Dollars and in current prices.

All tables in this report contain data inclusive of estimates for non-response; exceptions are tables 1A, 2 to 5B, 8 and 9 that contain as per survey data.

Results of some sub-classes have been grouped together in order to protect the confidentiality of the information supplied by them.

3.1 The Survey Response

Table 1A: The Survey Response

FSIC 2010		SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB- CLASS	ACTIVITY			
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES				
45101	Sale of motor vehicles	62	54	87
45201	Maintenance and repair of motor vehicles	143	108	76
45401	Sale, maintenance and repair of motor cycles related parts and accessories	5	4	80
45301	Sale of motor vehicle parts and accessories	192	157	82
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES				
46101	Wholesale on a fee or contract basis	18	16	89
Wholesale of Food, Beverages and Tobacco				
46301	Wholesale of food and non-alcoholic drinks	74	52	70
46302	Wholesale of alcoholic drinks	8	6	75
46303	Wholesale of tobacco			
Wholesale of Textiles, Clothing and Footwear				
46411	Wholesale of textiles and clothing	8	7	88
46412	Wholesale of footwear	4	3	75
Wholesale of Other Household Goods				
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	12	9	75
46499	Wholesale of other household goods n.e.c	34	26	76
Wholesale of Machinery, Equipment and Supplies				
46511	Wholesale of computers, computer peripheral equipment and software	25	23	92
46521	Wholesale of electronic and telecommunications equipment and parts	16	13	81
46531	Wholesale of agricultural machinery, equipment and supplies	7	5	71
46599	Wholesale of other machinery and equipment	20	14	70
Other Specialized Wholesale				
46611	Wholesale of solid, liquid and gaseous fuels and related products	44	40	91
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	30	21	70
46699	Wholesale of waste and scrap and other products n.e.c	7	5	71
46901	Non-specialized wholesale trade	7	5	71
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES				

FSIC 2010		SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB- CLASS	ACTIVITY			
Retail Sale of Non-Specialized Stores				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	178	149	84
47199	Other retail sales in non-specialized stores	50	36	72
47631	Retail sale of sporting equipment in specialized stores	11	8	73
Retail Sale of Food, Beverages and Tobacco in Specialized Stores				
47211	Retail sale of food in specialized stores	389	301	77
47221	Retail sale of beverages in specialized stores	10	7	70
47231	Retail sale of tobacco products in specialized stores	10	7	70
47301	Retail sale of automotive fuel in specialized stores	64	63	98
Retail Sale of Information and Communication Equipment in Specialized Stores				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	60	50	83
47421	Retail sale of audio and video equipment in specialized stores	63	53	84
47621	Retail sale of music and video recordings in specialized stores	53	46	87
Retail Sale of Other Household Equipment in Specialized Stores				
47511	Retail sale of textiles in specialized stores	15	13	87
47711	Retail sale of clothing in specialized stores	278	204	73
47521	Retail sale of hardware, paints and glass in specialized stores	156	144	92
47531	Retail sale of carpets ,rugs, wall and floor coverings in specialized stores	4	4	100
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	129	127	98
Retail Sale of Cultural and Recreation Goods in Specialized Stores				
47611	Retail sale of books, newspapers and stationary in specialized stores	49	35	71
Retail Sale of Other Goods in Specialized Stores				
47712	Footwear and leather articles in specialized stores	82	58	71
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	28	25	89
47731	Other retail sale of new goods in specialized stores	162	127	78
47741	Retail sale of second-hand goods	111	79	71
47801	Retail sale via stalls and markets	14	10	71
47901	Retail trade not in stores, stalls or markets	7	6	86
GRAND TOTAL		2,639	2,120	80

Table 1B: Responding Establishment Contribution

INDUSTRY	TOTAL GO OF INDUSTRY	GO OF RESPONDING ESTABLISHMENT (as per survey)	% CONTRIBUTION RESPONDING ESTABLISHMENT TO TOTAL GO
Wholesale and Retail Trade; repair of motor vehicles and motor cycles	1,669,675,063	1,597,538,685	96

3.2 Legal Status of Establishments

Table 2: Legal Status of Establishments

FSIC 2010		SOLE TRADER	PARTNERSHIP	CO-OPERATIVE	PRIVATE LIMITED COMPANY	PUBLIC LIMITED COMPANY	NON-PROFIT ORGANISATION	TOTAL
SUB-CLASS	ACTIVITY							
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES								
45101	Sale of motor vehicle	4	0	0	50	0	0	54
45201	Maintenance and repair of motor vehicles	87	1	0	20	0	0	108
45401	Sale, maintenance and repair of motor cycles related parts and accessories	3	0	0	1	0	0	4
45301	Sale of motor vehicle parts and accessories	32	8	0	117	0	0	157
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES								
46101	Wholesale on a fee or contract basis	2	0	0	14	0	0	16
Wholesale of food, beverages and tobacco								
46301	Wholesale of food and non-alcoholic drinks	11	1	0	40	0	0	52
46302	Wholesale of alcoholic drinks							
46303	Wholesale of tobacco	0	0	0	6	0	0	6
Wholesale of textiles, clothing and footwear								
46411	Wholesale of textiles and clothing	0	2	0	5	0	0	7
46412	Wholesale of footwear	0	0	0	3	0	0	3
Wholesale of other household goods								
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	1	0	0	8	0	0	9
46499	Wholesale of other household goods n.e.c	5	0	0	21	0	0	26
Wholesale of machinery, equipment and supplies								
46511	Wholesale of computers, computer peripheral equipment and software	0	0	0	23	0	0	23
46521	Wholesale of electronic and telecommunications equipment and parts	3	1	0	9	0	0	13
46531	Wholesale of agricultural machinery, equipment and supplies	2	0	0	3	0	0	5
46599	Wholesale of other machinery and equipment	3	0	0	11	0	0	14
Other specialized wholesale								
46611	Wholesale of solid, liquid and gaseous fuels and related products	2	0	0	38	0	0	40
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	1	0	0	20	0	0	21
46699	Wholesale of waste and scrap and other product not elsewhere specified	2	0	0	3	0	0	5
46901	Non-specialized wholesale trade	1	0	0	4	0	0	5
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES								
Retail sale of non-specialized stores								

FSIC 2010		SOLE TRADER	PARTNERSHIP	CO-OPERATIVE	PRIVATE LIMITED COMPANY	PUBLIC LIMITED COMPANY	NON-PROFIT ORGANISATION	TOTAL
SUB-CLASS	ACTIVITY							
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	14	0	0	122	11	2	149
47199	Other retail sales in non-specialized stores	17	0	0	19	0	0	36
47631	Retail sale of sporting equipment in specialized stores	0	0	0	8	0	0	8
Retail sale of food, beverages and tobacco in specialized stores								
47211	Retail sale of food in specialized stores	223	5	1	72	0	0	301
47221	Retail sale of beverages and tobacco in specialized stores	1	1	0	5	0	0	7
47231	Retail sale of tobacco products in specialized stores	2	0	0	5	0	0	7
47301	Retail sale of automotive fuel in specialized stores	6	0	0	56	1	0	63
Retail sale of information and communication equipment in specialized stores								
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	8	0	0	42	0	0	50
47421	Retail sale of audio and video equipment in specialized stores	4	2	0	47	0	0	53
47621	Retail sale of music and video recordings in specialized stores	15	2	0	29	0	0	46
Retail sale of household equipment in specialized stores								
47511	Retail sale of textiles in specialized stores	8	1	0	4	0	0	13
47711	Retail sale of clothing in specialized stores	49	12	0	143	0	0	204
47521	Retail sale of hardware, paints and glass in specialized stores	12	1	0	131	0	0	144
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	2	0	0	2	0	0	4
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	5	1	0	121	0	0	127
Retail sale of cultural and recreation goods in specialized stores								
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	8	5	0	21	0	1	35
Retail sale of other goods in specialized stores								
47712	Footwear and leather articles in specialized stores	16	0	0	42	0	0	58
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	9	0	0	16	0	0	25
47731	Other retail sale of new goods in specialized stores	60	1	0	66	0	0	127
47741	Retail sale of second-hand goods	13	1	0	65	0	0	79
47801	Retail sale via stalls and markets	8	0	0	2	0	0	10
47901	Retail trade not in stores, stalls or markets	4	0	0	2	0	0	6
GRAND TOTAL		643	45	1	1,416	12	3	2,120

3.3 Ownership of Establishments

Table 3: Ownership of Establishments

FSIC 2010		FIJI OWNED	BRANCH OF AN OVERSEAS COMPANY	SUBSIDIARY OF AN OVERSEAS COMPANY	TOTAL
SUB-CLASS	ACTIVITY				
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES					
45101	Sale of motor vehicles	54	0	0	54
45201	Maintenance and repair of motor vehicles	108	0	0	108
45401	Sale, maintenance and repair of motor cycles related parts and accessories	4	0	0	4
45301	Sale of motor vehicle parts and accessories	157	0	0	157
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES					
46101	Wholesale on a fee or contract basis	13	3	0	16
Wholesale of food, beverages and tobacco					
46301	Wholesale of food and non-alcoholic drinks	52	0	0	52
46302	Wholesale of alcoholic drinks	3	0	0	3
46303	Wholesale of tobacco	3	0	0	3
Wholesale of textiles, clothing and footwear					
46411	Wholesale of textiles and clothing	7	0	0	7
46412	Wholesale of footwear	3	0	0	3
Wholesale of other household goods					
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	6	0	3	9
46499	Wholesale of other household goods n.e.c	26	0	0	26
Wholesale of machinery, equipment and supplies					
46511	Wholesale of computers, computer peripheral equipment and software	18	5	0	23
46521	Wholesale of electronic and telecommunications equipment and parts	13	0	0	13
46531	Wholesale of agricultural machinery, equipment and supplies	5	0	0	5
46599	Wholesale of other machinery and equipment	14	0	0	14
Other specialized wholesale					
46611	Wholesale of solid, liquid and gaseous fuels and related products	40	0	0	40
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	21	0	0	21
46699	Wholesale of waste and scrap and other products n.e.c	5	0	0	5
46901	Non-specialized wholesale trade	5	0	0	5
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES					
Retail sale of non-specialized stores					
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	149	0	0	149
47199	Other retail sales in non-specialized stores	36	0	0	36
47631	Retail sale of sporting equipment in specialized stores	8	0	0	8
Retail sale of food, beverages and tobacco in specialized stores					
47211	Retail sale of food in specialized stores	300	1	0	301

FSIC 2010		FIJI OWNED	BRANCH OF AN OVERSEAS COMPANY	SUBSIDIARY OF AN OVERSEAS COMPANY	TOTAL
SUB-CLASS	ACTIVITY				
47221	Retail sale of alcoholic beverages in specialized stores	7	0	0	7
47231	Retail sale of tobacco products in specialized stores	7	0	0	7
47301	Retail sale of automotive fuel in specialized stores	63	0	0	63
Retail sale of information and communication equipment in specialized stores					
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	50	0	0	50
47421	Retail sale of audio and video equipment in specialized stores	53	0	0	53
47621	Retail sale of music and video recordings in specialized stores	46	0	0	46
Retail sale of household equipment in specialized stores					
47511	Retail sale of textiles in specialized stores	13	0	0	13
47711	Retail sale of clothing in specialized stores	204	0	0	204
47521	Retail sale of hardware, paints and glass in specialized stores	143	1	0	144
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	4	0	0	4
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	127	0	0	127
Retail sale of cultural and recreation goods in specialized stores					
47611	Retail sale of books, newspapers and stationary in specialized stores	35	0	0	35
Retail sale of other goods in specialized stores					
47712	Footwear and leather articles in specialized stores	58	0	0	58
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet	25	0	0	25
47731	Other retail sale of new goods in specialized stores	127	0	0	127
47741	Retail sale of second-hand goods	79	0	0	79
47801	Retail sale via stalls and markets	10	0	0	10
47901	Retail trade not in stores, stalls or markets	6	0	0	6
GRAND TOTAL		2,107	10	3	2,120

3.4 Number of Establishments by Employment Size Group

Table 4: Number of Establishments by Employment Size Group

FSIC 2010		NUMBER OF PERSONS ENGAGED						
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	TOTAL
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES								
45101	Sale of motor vehicle	39	0	1	5	3	6	54
45201	Maintenance and repair of motor vehicles	106	1	0	1	0	0	108
45401	Sale, maintenance and repair of motor cycles related parts and accessories	3	1	0	0	0	0	4
45301	Sale of motor vehicle parts and accessories	123	20	8	5	1	0	157
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES								
46101	Wholesale on a fee or contract basis	12	1	0	1	0	2	16
Wholesale of food, beverages and tobacco								
46301	Wholesale of food and non-alcoholic drinks	37	1	3	5	3	3	52
46302	Wholesale of alcoholic drinks	1	0	0	1	0	1	3
46303	Wholesale of tobacco	2	0	1	0	0	0	3
Wholesale of textiles, clothing and footwear								
46411	Wholesale of textiles and clothing	4	1	1	1	0	0	7
46412	Wholesale of footwear	2	0	1	0	0	0	3
Wholesale of other household goods								
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	3	0	2	0	0	4	9
46499	Wholesale of other household goods n.e.c	14	5	2	1	2	2	26
Wholesale of machinery, equipment and supplies								
46511	Wholesale of computers, computer peripheral equipment and software	19	1	1	0	1	1	23
46521	Wholesale of electronic and telecommunications equipment and parts	10	2	0	1	0	0	13
46531	Wholesale of agricultural machinery, equipment and supplies	3	2	0	0	0	0	5
46599	Wholesale of other machinery and equipment	8	1	1	3	0	1	14
Other specialized wholesale								
46611	Wholesale of solid, liquid and gaseous fuels and related products	36	1	0	0	2	1	40
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	13	1	5	1	0	1	21
46699	Wholesale of waste and scrap and other product n.e.c	4	1	0	0	0	0	5
46901	Non-specialized wholesale trade	2	1	1	1	0	0	5
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES								
Retail sale of non-specialized stores								
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	116	6	3	9	9	6	149
47199	Other retail sales in non-specialized stores	31	3	0	1	0	1	36
47631	Retail sale of sporting equipment in specialized stores	3	4	1	0	0	0	8
Retail sale of food, beverages and tobacco in specialized stores								
47211	Retail sale of food in specialized stores	266	28	5	1	1	0	301

FSIC 2010		NUMBER OF PERSONS ENGAGED						
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	TOTAL
47221	Retail sale of beverages specialized stores	5	0	0	1	1	0	7
47231	Retail sale of tobacco products in specialized stores	5	1	1	0	0	0	7
47301	Retail sale of automotive fuel in specialized stores	54	2	3	3	0	1	63
Retail sale of information and communication equipment in specialized stores								
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	41	4	1	2	1	1	50
47421	Retail sale of audio and video equipment in specialized stores	46	3	2	0	0	2	53
47621	Retail sale of music and video recordings in specialized stores	45	0	0	0	1	0	46
Retail sale of household equipment in specialized stores								
47511	Retail sale of textiles in specialized stores	8	2	3	0	0	0	13
47711	Retail sale of clothing in specialized stores	173	14	9	2	2	4	204
47521	Retail sale of hardware, paints and glass in specialized stores	116	11	7	4	2	4	144
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	3	0	0	0	0	1	4
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	115	4	0	1	1	6	127
Retail sale of cultural and recreation goods in specialized stores								
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	29	2	1	0	1	2	35
Retail sale of other goods in specialized stores								
47712	Footwear and leather articles in specialized stores	54	2	0	0	1	1	58
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	13	5	2	5	0	0	25
47731	Other retail sale of new goods in specialized stores	107	13	1	3	2	1	127
47741	Retail sale of second-hand goods	74	2	2	0	0	1	79
47801	Retail sale via stalls and markets	9	1	0	0	0	0	10
47901	Retail trade not in stores, stalls or markets	6	0	0	0	0	0	6
GRAND TOTAL		1,760	147	68	58	34	53	2,120

3.5 Number of Persons Engaged as at 30 June 2019

Table 5A: Number of Persons Engaged

FSIC 2010		TOTAL WORKING WITH PAY		TOTAL WORKING WITHOUT PAY		TOTAL
SUB-CLASS	ACTIVITY	LOCAL	EXPATRIATE	WORKING PROPRIETORS	UNPAID FAMILY WORKERS	
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES						
45101	Sale of motor vehicle	1,785	5	3	0	1,793
45201	Maintenance and repair of motor vehicles	248	0	4	10	262
45401	Sale, maintenance and repair of motor cycles related parts and accessories	8	0	3	0	11
45301	Sale of motor vehicle parts and accessories	1,610	2	7	25	1,644
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES						
46101	Wholesale on a fee or contract basis	190	0	4	1	195
Wholesale of food, beverages and tobacco						
46301	Wholesale of food and non-alcoholic drinks	2,791	9	38	10	2848
46302	Wholesale of alcoholic drinks					
46303	Wholesale of tobacco	205	4	4	4	217
Wholesale of textiles, clothing and footwear						
46411	Wholesale of textiles and clothing	43	0	13	6	62
46412	Wholesale of footwear	19	0	10	4	33
Wholesale of other household goods						
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	493	1	4	0	498
46499	Wholesale of other household goods n.e.c	398	0	8	6	412
Wholesale of machinery, equipment and supplies						
46511	Wholesale of computers, computer peripheral equipment and software	132	1	6	2	141
46521	Wholesale of electronic and telecommunications equipment and parts	107	0	2	0	109
46531	Wholesale of agricultural machinery, equipment and supplies	6	0	0	0	6
46599	Wholesale of other machinery and equipment	236	0	0	0	236
Other specialized wholesale						
46611	Wholesale of solid, liquid and gaseous fuels and related products	990	0	0	0	990
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	437	0	18	0	455
46699	Wholesale of waste and scrap and other product n.e.c	19	0	0	0	19
46901	Non-specialized wholesale trade	51	0	0	0	51
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES						
Retail sale of non-specialized stores						
47111	Retail sale in non-specialized stores with food and beverages or tobacco	7,105	12	9	33	7,159

FSIC 2010		TOTAL WORKING WITH PAY		TOTAL WORKING WITHOUT PAY		TOTAL
SUB-CLASS	ACTIVITY	LOCAL	EXPATRIATE	WORKING PROPRIETORS	UNPAID FAMILY WORKERS	
	predominating					
47199	Other retail sales in non-specialized stores	458	0	2	0	460
47631	Retail sale of sporting equipment in specialized stores	73	0	0	0	73
Retail sale of food, beverages and tobacco in specialized stores						
47211	Retail sale of food in specialized stores	762	0	186	156	1,104
47221	Retail sale of beverages specialized stores	120	0	2	39	161
47231	Retail sale of tobacco products in specialized stores	95	0	0	0	95
47301	Retail sale of automotive fuel in specialized stores	1,320	1	3	16	1,340
Retail sale of information and communication equipment in specialized stores						
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	426	0	0	0	426
47421	Retail sale of audio and video equipment in specialized stores	1,268	15	7	5	1,295
47621	Retail sale of music and video recordings in specialized stores	224	0	0	0	224
Retail sale of household equipment in specialized stores						
47511	Retail sale of textiles in specialized stores	69	2	2	3	76
47711	Retail sale of clothing in specialized stores	3,054	0	0	0	3,054
47521	Retail sale of hardware, paints and glass in specialized stores	2,854	8	5	3	2,870
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	220	0	0	0	220
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	2,254	0	0	0	2,254
Retail sale of cultural and recreation goods in specialized stores						
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	697	0	10	5	712
Retail sale of other goods in specialized stores						
47712	Footwear and leather articles in specialized stores	277	0	6	5	288
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	285	0	8	4	297
47731	Other retail sale of new goods in specialized stores	609	0	9	5	623
47741	Retail sale of second-hand goods	854	0	3	9	866
47801	Retail sale via stalls and markets	63	0	4	3	70
47901	Retail trade not in stores, stalls or markets	3	0	0	0	3
GRAND TOTAL		32,858	60	380	354	33,652

Table 5B: Number of Persons Engaged by Gender

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	MALE	FEMALE	TOTAL
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES				
45101	Sale of motor vehicle	1,505	288	1,793
45201	Maintenance and repair of motor vehicles	181	81	262
45401	Sale, maintenance and repair of motor cycles related parts and accessories	8	3	11
45301	Sale of motor vehicle parts and accessories	1,380	264	1,644
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES				
46101	Wholesale on a fee or contract basis	134	61	195
Wholesale of food, beverages and tobacco				
46301	Wholesale of food and non-alcoholic drinks	1,852	996	2,848
46302	Wholesale of alcoholic drinks	134	83	217
46303	Wholesale of tobacco			
Wholesale of textiles, clothing and footwear				
46411	Wholesale of textiles and clothing	49	13	62
46412	Wholesale of footwear	19	14	33
Wholesale of other household goods				
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	392	106	498
46499	Wholesale of other household goods n.e.c	230	182	412
Wholesale of machinery, equipment and supplies				
46511	Wholesale of computers, computer peripheral equipment and software	87	54	141
46521	Wholesale of electronic and telecommunications equipment and parts	84	25	109
46531	Wholesale of agricultural machinery, equipment and supplies	4	2	6
46599	Wholesale of other machinery and equipment	111	125	236
Other specialized wholesale				
46611	Wholesale of solid, liquid and gaseous fuels and related products	601	389	990
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	272	183	455
46699	Wholesale of waste and scrap and other product n.e.c	14	5	19
46901	Non-specialized wholesale trade	35	16	51
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES				
Retail sale of non-specialized stores				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	5,005	2,154	7,159
47199	Other retail sales in non-specialized stores	340	120	460
47631	Retail sale of sporting equipment in specialized stores	45	28	73
Retail sale of food, beverages and tobacco in specialized stores				
47211	Retail sale of food in specialized stores	865	239	1,104
47221	Retail sale of beverages in specialized stores	106	55	161
47231	Retail sale of tobacco products in specialized stores	62	33	95
47301	Retail sale of automotive fuel in specialized stores	1,167	173	1,340
Retail sale of information and communication equipment in specialized stores				

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	MALE	FEMALE	TOTAL
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	214	212	426
47421	Retail sale of audio and video equipment in specialized stores	746	549	1,295
47621	Retail sale of music and video recordings in specialized stores	153	71	224
Retail sale of household equipment in specialized stores				
47511	Retail sale of textiles in specialized stores	48	28	76
47711	Retail sale of clothing in specialized stores	1,469	1,585	3,054
47521	Retail sale of hardware, paints and glass in specialized stores	1,980	890	2,870
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	137	83	220
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	1,685	569	2,254
Retail sale of cultural and recreation goods in specialized stores				
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	457	255	712
Retail sale of other goods in specialized stores				
47712	Footwear and leather articles in specialized stores	112	176	288
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	162	135	297
47731	Other retail sale of new goods in specialized stores	451	172	623
47741	Retail sale of second-hand goods	488	378	866
47801	Retail sale via stalls and markets	55	15	70
47901	Retail trade not in stores, stalls or markets	3	0	3
GRAND TOTAL		22,842	10,810	33,652

3.6 Macroeconomic Aggregates

Table 6: Macroeconomic Aggregates (\$)

FSIC 2010 SUB - CLASS	ACTIVITY	GO	IC	VA	COE	CFC	OS
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES							
45101	Sale of motor vehicle	128,203,369	44,282,795	83,920,574	29,325,679	17,435,764	37,159,131
45201	Maintenance and repair of motor vehicles	13,435,686	5,956,181	7,479,505	2,902,955	726,517	3,850,033
45401	Sale, maintenance and repair of motor cycles related parts and accessories	408,937	176,171	232,766	67,970	535	164,261
45301	Sale of motor vehicle parts and accessories	55,240,672	24,028,277	31,212,395	14,497,335	3,260,863	13,454,197
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES							
46101	Wholesale on a fee or contract basis	16,581,864	7,077,440	9,504,424	2,857,453	891,479	5,755,492
Wholesale of food, beverages and tobacco							
46301	Wholesale of food and non-alcoholic drinks	138,207,218	52,827,856	85,379,362	29,304,283	9,242,921	46,832,158
46302	Wholesale of alcoholic drinks	7,196,443	2,498,937	4,697,506	1,702,299	619,614	2,375,593
46303	Wholesale of tobacco						
Wholesale of textiles, clothing and footwear							
46411	Wholesale of textiles and clothing	1,680,044	626,926	1,053,118	415,225	116,084	521,809
46412	Wholesale of footwear	793,496	303,003	490,493	191,468	48,735	250,290
Wholesale of other household goods							
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	50,228,213	13,054,776	37,173,437	12,842,278	2,212,469	22,118,690
46499	Wholesale of other household goods not elsewhere specified	24,545,901	12,416,134	12,129,767	6,472,257	1,769,594	3,887,916
Wholesale of machinery, equipment and supplies							
46511	Wholesale of computers, computer peripheral equipment and software	17,577,348	5,759,751	11,817,597	4,190,242	1,574,443	6,052,912
46521	Wholesale of electronic and telecommunications equipment and parts	7,207,273	3,082,419	4,124,854	1,395,863	316,890	2,412,101

FSIC 2010 SUB - CLASS	ACTIVITY	GO	IC	VA	COE	CFC	OS
46531	Wholesale of agricultural machinery, equipment and supplies	1,197,765	601,160	596,605	44,466	24,742	527,397
46599	Wholesale of other machinery and equipment	11,519,332	6,272,980	5,246,352	2,763,706	479,782	2,002,864
Other specialized wholesale							
46611	Wholesale of solid, liquid and gaseous fuels and related products	252,599,938	184,200,234	68,399,704	27,849,073	11,080,737	29,469,894
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	13,239,481	6,786,927	6,452,554	4,018,117	1,074,753	1,359,684
46699	Wholesale of waste and scrap and other product n.e.c	6,174,672	3,871,617	2,303,055	311,539	533,879	1,457,637
46901	Non-specialized wholesale trade	2,235,790	1,567,226	668,564	494,472	126,358	47,734
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES							
Retail sale of non-specialized stores							
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	207,750,198	79,812,451	127,937,747	64,182,831	15,347,902	48,407,014
47199	Other retail sales in non-specialized stores	20,545,922	12,064,182	8,481,740	4,523,404	883,696	3,074,640
47631	Retail sale of sporting equipment in specialized stores	3,092,554	1,095,238	1,997,316	986,615	270,155	740,546
Retail sale of food, beverages and tobacco in specialized stores							
47211	Retail sale of food and non-alcoholic beverages in specialized stores	43,135,232	14,972,095	28,163,137	6,537,682	2,320,593	19,304,862
47221	Retail sale of alcoholic beverages in specialized stores	3,424,435	1,719,836	1,704,599	1,315,384	365,734	23,481
47231	Retail sale of tobacco products in specialized stores	3,458,548	1,390,425	2,068,123	748,059	391,787	928,277
47301	Retail sale of automotive fuel in specialized stores	106,478,039	46,145,446	60,332,593	16,767,247	5,738,264	37,827,082
Retail sale of information and communication equipment in specialized stores							
47411	Retail sale of computers, peripheral units software and telecommunications equipment in specialized stores	16,688,805	7,453,646	9,235,159	5,219,251	2,404,036	1,611,872
47421	Retail sale of audio and video equipment in specialized stores	48,960,506	22,344,491	26,616,015	13,989,425	3,583,570	9,043,020
47621	Retail sale of music and video recordings in specialized stores	5,681,752	2,607,417	3,074,335	2,233,308	1,299,369	(458,342)
Retail sale of household equipment in specialized stores							

FSIC 2010 SUB - CLASS	ACTIVITY	GO	IC	VA	COE	CFC	OS
47511	Retail sale of textiles in specialized stores	1,831,331	711,232	1,120,099	532,588	26,701	560,810
47711	Retail sale of clothing in specialized stores	111,683,163	43,935,076	67,748,087	35,663,694	7,514,787	24,569,606
47521	Retail sale of hardware, paints and glass in specialized stores	113,346,872	44,322,011	69,024,861	47,771,486	7,827,813	13,425,562
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	10,726,610	2,915,165	7,811,445	2,824,809	1,180,781	3,805,855
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	84,690,270	31,336,655	53,353,615	27,556,343	6,379,718	19,417,554
Retail sale of cultural and recreation goods in specialized stores							
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	28,385,510	15,107,632	13,277,878	8,237,493	3,242,715	1,797,670
Retail sale of other goods in specialized stores							
47712	Footwear and leather articles in specialized stores	17,881,430	7,265,853	10,615,577	3,263,410	1,119,943	6,232,224
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	23,063,264	10,126,453	12,936,811	4,856,911	692,379	7,387,521
47731	Other retail sale of new goods in specialized stores	38,536,742	17,504,483	21,032,259	8,983,492	3,159,799	8,888,968
47741	Retail sale of second-hand goods	27,772,529	15,242,718	12,529,811	8,818,915	1,411,856	2,299,040
47801	Retail sale via stalls and markets	4,171,106	2,356,087	1,815,019	648,348	478,426	688,245
47901	Retail trade not in stores, stalls or markets	96,803	47,026	49,777	11,390	0	38,387
GRAND TOTAL		1,669,675,063	755,866,428	913,808,635	407,318,765	117,176,183	389,313,687

3.7 Gross Fixed Capital Formation

Table 7: Gross Fixed Capital Formation (\$)

FSIC 2010		Land development and improvement	Buildings	Plant and machinery	Furniture, fixtures and office equipment	Transport vehicle and related equipment	ICT equipment, computer software and databases	Cost of ownership transfer	Research & Development	Minerals exploration & evaluation	Entertainment literary or artistic originals/valuables	Renewable energy equipment related	Other intellectual property products	GROSS FIXED CAPITAL FORMATION
SUB-CLASS	ACTIVITY													
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES														
45101	Sale of motor vehicle	0	4,351,819	5,765,266	97,303	15,910,241	18,222	0	0	0	0	0	0	26,142,851
45201	Maintenance and repair of motor vehicles	1,299	75,873	34,683	5,458	209,724	0	0	0	0	0	0	0	327,037
45401	Sale, maintenance and repair of motor cycles related parts and accessories	0	541,506	0	0	0	0	0	0	0	0	0	0	541,506
45301	Sale of motor vehicle parts and accessories	0	7,126,105	149,572	325,056	1,232,703	202,101	0	1,493,303	0	38,978	0	0	10,567,818
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES														
46101	Wholesale on a fee or contract basis	0	380,915	0	20,834	32,901	95,354	0	0	0	0	0	0	530,004
Wholesale of Food, Beverages and Tobacco														
46301	Wholesale of food and non-alcoholic drinks	53,043	4,639,639	5,052,833	263,082	533,525	0	0	75,118	0	0	0	0	10,617,240
46302	Wholesale of alcoholic drinks													
46303	Wholesale of tobacco	0	8,076	48,677	271,567	255,337	0	0	0	0	0	0	0	583,657
Wholesale of Textiles, Clothing and Footwear														
46411	Wholesale of textiles and clothing	0	1,058,455	49,473	4,881	14,679	0	0	0	0	0	0	22,467	1,149,955
46412	Wholesale of footwear	0	12,480	0	3,457	0	0	0	0	0	0	0	0	15,937
Wholesale of Other Household Goods														
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	0	0	131,724	122,395	239,151	1,742	0	129,176	0	0	0	0	624,188
46499	Wholesale of other household goods not elsewhere specified	0	128,857	77,436	27,084	98,537	538	0	0	0	0	0	0	332,452
Wholesale of Machinery, Equipment and Supplies														
46511	Wholesale of computers, computer peripheral equipment and software	0	0	1,192,408	193,098	314,097	377,402	0	0	0	0	0	0	2,077,005

FSIC 2010		Land development and improvement	Buildings	Plant and machinery	Furniture, fixtures and office equipment	Transport vehicle and related equipment	ICT equipment, computer software and databases	Cost of ownership transfer	Research & Development	Minerals exploration & evaluation	Entertainment literary or artistic originals/valuables	Renewable energy equipment related	Other intellectual property products	GROSS FIXED CAPITAL FORMATION
SUB-CLASS	ACTIVITY													
46521	Wholesale of electronic and telecommunications equipment and parts	0	307,609	44,547	27,572	157,789	282	0	0	0	0	0	0	537,799
46531	Wholesale of agricultural machinery, equipment and supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
46599	Wholesale of other machinery and equipment	0	90,782	193,948	121,320	378,044	0	0	0	0	0	0	0	784,094
Other Specialized Wholesale														
46611	Wholesale of solid, liquid and gaseous fuels and related products	0	2,749,295	7,205,654	137,711	1,041,294	17,788	201,028	0	0	0	0	0	11,352,770
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	0	99,544	49,193	264,367	142,312	0	0	0	0	254	0	0	555,670
46699	Wholesale of waste and scrap and other product n.e.c	0	3,196,952	0	624,898	0	0	0	0	0	0	0	0	3,821,850
46901	Non-specialized wholesale trade	0	0	0	604	17,812	0	0	0	0	0	0	0	18,416
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES														
Retail Sale of Non-Specialized Stores														
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	0	3,859,469	1,486,077	1,787,644	4,357,452	421,638	0	0	0	0	0	0	11,912,280
47199	Other retail sales in non-specialized stores	0	1,708,676	3,564	313,280	81,511	94,768	0	0	0	0	0	0	2,201,799
47631	Retail sale of sporting equipment in specialized stores	0	12,440	64,764	47,936	148,538	0	0	181	0	0	0	0	273,859
Retail Sale of Food, Beverages and Tobacco in Specialized Stores														
47211	Retail sale of food and non-alcoholic beverages in specialized stores	0	1,660,695	660,512	210,505	697,782	2,673	0	0	0	0	0	0	3,232,167
47221	Retail sale of alcoholic beverages in specialized stores	0	12,115	64,290	62,369	103,023	0	0	0	0	0	0	0	241,797
47231	Retail sale of tobacco products in specialized stores	0	34,000	45,313	17,664	86,219	0	0	0	0	0	0	0	183,196
47301	Retail sale of automotive fuel in specialized stores	0	2,081,437	13,579	1,262	130,084	0	0	97,939	0	0	0	0	2,324,301
Retail Sale of Information and Communication Equipment in Specialized Stores														
47411	Retail sale of computers, peripheral units software and telecommunications equipment in specialized stores	0	748,769	27,597	82,895	208,823	64,928	278,532	18,779	0	0	0	0	1,430,323

FSIC 2010		Land development and improvement	Buildings	Plant and machinery	Furniture, fixtures and office equipment	Transport vehicle and related equipment	ICT equipment, computer software and databases	Cost of ownership transfer	Research & Development	Minerals exploration & evaluation	Entertainment literary or artistic originals/valuables	Renewable energy equipment related	Other intellectual property products	GROSS FIXED CAPITAL FORMATION
SUB-CLASS	ACTIVITY													
47421	Retail sale of audio and video equipment in specialized stores	0	7,943,746	412,047	1,980,697	231,974	155,751	0	894	0	0	0	0	10,725,109
47621	Retail sale of music and video recordings in specialized stores	0	46,216	13,839	24,119	2,248	0	0	0	0	0	0	0	86,422
Retail Sale of Household Equipment in Specialized Stores														
47511	Retail sale of textiles in specialized stores	0	0	0	11,455	0	0	0	0	0	0	0	0	11,455
47711	Retail sale of clothing in specialized stores	2,250	10,361,713	1,327,756	1,975,990	1,341,322	171,283	2,188	2,355	0	0	11,328	213,913	15,410,098
47521	Retail sale of hardware, paints and glass in specialized stores	800	2,639,621	691,565	1,614,956	2,819,751	11,812	0	0	0	0	0	0	7,778,505
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	0	9,141	0	50,081	37,448	0	0	0	0	0	0	0	96,670
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	0	4,655,121	680,427	1,385,680	1,346,384	124,395	0	471	0	0	0	0	8,192,478
Retail Sale of Cultural and Recreation Goods in Specialized Stores														
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	0	2,612,735	206,885	70,191	417,914	370,744	0	0	0	0	0	0	3,678,469
Retail Sale of Other Goods in Specialized Stores														
47712	Footwear and leather articles in specialized stores	0	404,274	6,447	18,088	40,042	687	0	0	0	0	0	0	469,538
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	0	298,269	61,716	110,218	152,375	0	0	0	0	0	0	0	622,578
47731	Other retail sale of new goods in specialized stores	0	97,043	373,133	519,630	462,481	64,705	134,018	989	0	0	0	0	1,651,999
47741	Retail sale of second-hand goods	0	41,181	91,159	122,529	438,375	0	0	0	0	0	0	0	693,244
47801	Retail sale via stalls and markets	0	0	0	269	0	269	0	0	0	0	0	0	538
47901	Retail trade not in stores, stalls or markets	0	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL		57,392	63,994,568	26,226,084	12,918,145	33,681,892	2,197,082	615,766	1,819,205	0	39,232	11,328	236,380	141,797,074

3.8 Average Gross Margin per Establishment

Table 8: Average Gross Margin per Establishment

FSIC 2010		ESTABLISHMENTS	GROSS MARGIN FROM SALES OF GOODS AND SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLISHMENT
SUB-CLASS	ACTIVITY	NUMBER	\$	\$
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES				
45101	Sale of motor vehicles	54	122,011,338	2,259,469
45201	Maintenance and repair of motor vehicles	108	7,075,278	65,512
45401	Sale, maintenance and repair of motor cycles related parts and accessories	4	329,905	82,476
45301	Sale of motor vehicle parts and accessories	157	47,650,143	303,504
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES				
46101	Wholesale on a fee or contract basis	16	15,609,554	975,597
Wholesale of food, beverages and tobacco				
46301	Wholesale of food and non-alcoholic drinks	52	107,093,969	2,059,499
46302	Wholesale of alcoholic drinks	3	4,127,968	1,375,989
46303	Wholesale of tobacco	3	2,953,245	984,415
Wholesale of textiles, clothing and footwear				
46411	Wholesale of textiles and clothing	7	1,641,917	234,560
46412	Wholesale of footwear and leather goods	3	793,496	264,499
Wholesale of other household goods				
46491	Wholesale of Pharmaceutical supplies, cosmetics and toiletries	9	49,278,609	5,475,401
46499	Wholesale of other household goods n.e.c	26	19,262,426	740,863
Wholesale of machinery, equipment and supplies				
46511	Wholesale of computers, computer peripheral equipment and software	23	16,498,924	717,345
46521	Wholesale of electronic and telecommunications equipment and parts	13	6,907,502	531,346
46531	Wholesale of agricultural machinery, equipment and supplies	5	1,003,513	200,703
46599	Wholesale of other machinery and equipment	14	10,824,078	773,148
Other specialized wholesale				
46611	Wholesale of solid, liquid and gaseous fuels and related products	40	228,966,883	5,724,172
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	21	12,695,634	604,554
46699	Wholesale of waste and scrap other intermediate product n.e.c	5	4,279,981	855,996
46901	Non-specialized wholesale trade	5	2,125,091	425,018
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES				

FSIC 2010		ESTABLISH- MENTS	GROSS MARGIN FROM SALES OF GOODS AND SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLIS- HMENT
SUB- CLASS	ACTIVITY	NUMBER	\$	\$
Retail sale of non-specialized stores				
47111	Retail sale in non-specialised stores with food and beverages or tobacco predominating	149	191,495,871	1,285,207
47199	Other retail sales in non-specialised stores	36	19,311,642	536,435
47631	Retail sale of sporting equipment in specialized stores	8	2,714,986	339,373
Retail sale of food, beverages and tobacco in specialised stores				
47211	Retail sale of food in specialised stores	301	33,411,993	111,003
47221	Retail sale of beverages in specialised stores	7	3,279,435	468,491
47231	Retail sale of tobacco products in specialized stores	7	2,433,274	347,611
47301	Retail sale of automotive fuel in specialised stores	63	103,333,017	1,640,207
Retail sale of information and communication equipment in specialised stores				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialised stores	50	14,391,506	287,830
47421	Retail sale of audio and video equipment in specialized stores	53	40,868,302	771,100
47621	Retail sale of music and video recordings in specialized stores	46	5,399,127	117,372
Retail sale of household equipment in specialized stores				
47511	Retail sale of textiles in specialized stores	13	1,691,263	130,097
47711	Retail sale of clothing in specialized stores	204	96,217,914	471,656
47521	Retail sale of hardware, paints and glass in specialized stores	144	107,698,326	747,905
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	4	10,381,179	2,595,295
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	127	73,847,245	581,474
Retail sale of cultural and recreation goods in specialised stores				
47611	Retail sale of books, newspapers and stationery in specialized stores office supplies and equipment etc.	35	26,530,077	758,002
Retail sale of other goods in specialised stores				
47712	Footwear and leather goods	58	14,284,761	246,289
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	25	20,603,680	824,147
47731	Other retail sale of new goods in specialized stores	127	33,336,562	262,493
47741	Retail sale of second-hand goods	79	24,505,694	310,199
47801	Retail sale via stalls and markets	10	1,581,389	158,139
47901	Retail trade not in stores, stalls or markets	6	88,360	14,727
GRAND TOTAL		2,120	1,488,535,057	702,139

3.9 Average Compensation of Employees per Paid Employee

Table 9: Average Compensation of Employees per Paid Employee

FSIC 2010		COMPENSA- TION OF EMPLOYEES (as per survey)	PAID EMPLOYEE	AVERAGE COMPENSA- TION PER PAID EMPLOYEE
SUB- CLASS	ACTIVITY	\$	NUMBER	\$
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES				
45101	Sale of motor vehicle	28,853,784	1,790	16,119
45201	Maintenance and repair of motor vehicles	1,799,560	248	7,256
45401	Sale, maintenance and repair of motor cycles related parts and accessories	50,978	8	6,372
45301	Sale of motor vehicle parts and accessories	13,975,030	1,612	8,669
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES				
46101	Wholesale on a fee or contract basis	2,857,453	190	15,039
Wholesale of food, beverages and tobacco				
46301	Wholesale of foods and non-alcoholic drinks	28,955,562	2,800	10,341
46302	Wholesale of alcoholic drinks	1,702,299	209	8,145
46303	Wholesale of tobacco			
Wholesale of textiles, clothing and footwear				
46411	Wholesale of textiles and clothing	415,225	43	9,656
46412	Wholesale of footwear	191,468	19	10,077
Wholesale of other household goods				
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	12,840,121	494	25,992
46499	Wholesale of other household goods n.e.c	6,384,941	398	16,043
Wholesale of machinery, equipment and supplies				
46511	Wholesale of computers, computer peripheral equipment and software	4,054,907	133	30,488
46521	Wholesale of electronic and telecommunications equipment and parts	1,375,840	107	12,858
46531	Wholesale of agricultural machinery, equipment and supplies	40,734	6	6,789
46599	Wholesale of other machinery and equipment	2,689,015	236	11,394
Other specialized wholesale				
46611	Wholesale of solid, liquid and gaseous fuels and related products	26,020,187	990	26,283
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	4,018,117	437	9,195
46699	Wholesale of waste and scrap and other product n.e.c	244,231	19	12,854
46901	Non-specialized wholesale trade	494,472	51	9,696
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES				
Retail sale of non-specialized stores				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	63,190,845	7,117	8,879
47199	Other retail sales in non-specialized stores	4,419,667	458	9,650
47631	Retail sale of sporting equipment in specialized stores	986,615	73	13,515
Retail sale of food, beverages and tobacco in specialized stores				
47211	Retail sale of food in specialized stores	6,178,171	762	8,108
47221	Retail sale of beverages specialized stores	1,315,384	120	10,962

FSIC 2010		COMPENSA- TION OF EMPLOYEES (as per survey)	PAID EMPLOYEE	AVERAGE COMPENSA- TION PER PAID EMPLOYEE
47231	Retail sale of tobacco products in specialized stores	744,549	95	7,837
47301	Retail sale of automotive fuel in specialized stores	16,767,246	1,321	12,693
Retail sale of information and communication equipment in specialized stores				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	4,988,869	426	11,711
47421	Retail sale of audio and video equipment in specialized stores	13,762,888	1,283	10,727
47621	Retail sale of music and video recordings in specialized stores	2,211,271	224	9,872
Retail sale of household equipment in specialized stores				
47511	Retail sale of textiles in specialized stores	511,783	71	7,208
47711	Retail sale of clothing in specialized stores	33,831,438	3,054	11,078
47521	Retail sale of hardware, paints and glass in specialized stores	47,740,278	2,862	16,681
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	2,824,809	220	12,840
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	27,360,735	2,254	12,139
Retail sale of cultural and recreation goods in specialized stores				
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	8,016,961	697	11,502
Retail sale of other goods in specialized stores				
47712	Footwear and leather articles in specialized stores	2,847,244	277	10,279
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	4,472,633	285	15,693
47731	Other retail sale of new goods in specialized stores	8,658,643	609	14,218
47741	Retail sale of second-hand goods	8,562,569	854	10,026
47801	Retail sale via stalls and markets	644,594	63	10,232
47901	Retail trade not in stores, stalls or markets	10,176	3	3,392
GRAND TOTAL		397,011,292	32,918	12,061

3.10 Loans and Advances

Table 10: Loans and Advances

FSIC 2010		CLOSING BALANCE		
SUB-CLASS	ACTIVITY	ABROAD	LOCAL	TOTAL
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES				
45101	Sale of motor vehicles	0	58,110,762	58,110,762
45201	Maintenance and repair of motor vehicles	0	2,272,621	2,272,621
45401	Sale, maintenance and repair of motor cycles related parts and accessories	0	38,825	38,825
45301	Sale of motor vehicle parts and accessories	0	48,652,354	48,652,354
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES				
46101	Wholesale on a fee or contract basis	0	3,213,551	3,213,551
Wholesale of food, beverages and tobacco				
46301	Wholesale of food and non-alcoholic drinks	156,852	18,155,889	18,312,741
46302	Wholesale of alcoholic drinks	0	642,542	642,542
46303	Wholesale of tobacco	0	0	0
Wholesale of textiles, clothing and footwear				
46411	Wholesale of textiles and clothing	0	1,953,344	1,953,344
46412	Wholesale of footwear	0	5,500	5,500
Wholesale of other household goods				
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	2,090,000	636,235	2,726,235
46499	Wholesale of other household goods n.e.c	0	13,739,519	13,739,519
Wholesale of machinery, equipment and supplies				
46511	Wholesale of computers, computer peripheral equipment and software	0	30,091	30,091
46521	Wholesale of electronic and telecommunications equipment and parts	0	2,460,209	2,460,209
46531	Wholesale of agricultural machinery, equipment and supplies	0	0	0
46599	Wholesale of other machinery and equipment	0	8,488,667	8,488,667
Other specialized wholesale				
46611	Wholesale of solid, liquid and gaseous fuels and related products	0	15,704,575	15,704,575
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	0	7,769,287	7,769,287
46699	Wholesale of waste and scrap and other products n.e.c	0	0	0
46901	Non-specialized wholesale trade	0	215,644	215,644
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES				
Retail sale of non-specialized stores				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	1,041,860	110,518,053	111,559,913
47199	Other retail sales in non-specialized stores	14,169,421	1,790,899	15,960,320
47631	Retail sale of sporting equipment in specialized stores	0	434,796	434,796
Retail sale of food, beverages and tobacco in specialized stores				
47211	Retail sale of food in specialized stores	0	3,323,909	3,323,909
47221	Retail sale of beverages in specialized stores	0	963,813	963,813
47231	Retail sale of tobacco products in specialized stores	0	30,964	30,964
47301	Retail sale of automotive fuel in specialized stores	4,167,445	3,814,506	7,981,951

FSIC 2010		CLOSING BALANCE		
SUB-CLASS	ACTIVITY	ABROAD	LOCAL	TOTAL
Retail sale of information and communication equipment in specialized stores				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	0	15,883,309	15,883,309
47421	Retail sale of audio and video equipment in specialized stores	0	1,503,777	1,503,777
47621	Retail sale of music and video recordings in specialized stores	0	0	0
Retail sale of other household equipment in specialized stores				
47511	Retail sale of textiles in specialized stores	0	392,621	392,621
47711	Retail sale of clothing in specialized stores	0	27,879,195	27,879,195
47521	Retail sale of hardware, paints and glass in specialized stores	0	69,074,316	69,074,316
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	0	8,423,487	8,423,487
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	0	46,937,689	46,937,689
Retail sale of cultural and recreation goods in specialized stores				
47611	Retail sale of books, newspapers and stationary in specialized stores	0	11,252,993	11,252,993
Retail sale of other goods in specialized stores				
47712	Footwear and leather articles in specialized stores	0	5,288,968	5,288,968
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	0	128,491	128,491
47731	Other retail sale of new goods in specialized stores	0	13,868,495	13,868,495
47741	Retail sale of second-hand goods	0	137,554	137,554
47801	Retail sale via stalls and markets	0	0	0
47901	Retail trade not in stores, stalls or markets	0	0	0
GRAND TOTAL		21,625,578	503,737,450	525,363,028

3.11 2019 Results Compared with 2018 Results

Table 11: 2019 Results Compared with 2018 Results

AGGREGATES	2018		2019		Percentage change
	\$	Aggregates expressed as % of GO	\$	Aggregates expressed as % of GO	
GO	1,455,868,030		1,669,675,063		14.7
IC	723,309,372	49.7	755,866,428	45.3	4.5
VA	732,558,658	50.3	913,808,635	54.7	24.7
COE	349,166,217	24.0	407,318,765	24.4	16.7
CFC	104,354,308	7.2	117,176,183	7.0	12.3
OS	279,038,133	19.2	389,313,687	23.3	39.5
GFCF	186,758,482		141,797,074		-24.1
NUMBER OF PERSONS ENGAGED	29,792		33,652		13.0

An increase in GO by 14.7 percent led to an increase in the VA by 24.7 percent in 2019.

The number of persons engaged when compared to 2018 shows an increase of 13.0 percent.

For supplementary information on the wholesale and the retail trade industry reference can be made to Appendix I for the Concepts and Definitions, Appendix II for the Composition of Macroeconomic Aggregates, Appendix III for the Value Added 1988 - 2019, Appendix IV for Sample Questionnaire, Appendix V for Quarterly Wholesale and Retail Trade and Repair of Motor Vehicles and Motor Cycles Sales and Appendix VI for Quarterly Wholesale and Retail Trade and Repair of Motor Cycles Closing Stocks.

APPENDIX I: CONCEPTS AND DEFINITIONS

All concepts and definitions used in this report are based upon the recommendations of the United Nations for their world programme of Wholesale and Retail Trade; Repair of Motor Vehicles and Motor Cycles [contained in the International Recommendations on Statistics of the Distributive Trades and Services] as far as has been possible. The major concepts and definitions and their treatment are briefly explained below.

<i>Compensation of Employees</i>	Includes payments, whether in cash or in kind, made by the employer during the inquiry period for the work done to all persons included in the count of employees. It includes all cash payments, commissions, bonuses, cost of living allowances and wages paid during periods of vacation and sick leave, contributions in respect of their employees social security and pension and payments in kind.
<i>Consumption of Fixed Capital</i>	In theory this is the value of the current replacement cost of fixed assets used up during the accounting period as a result of normal wear and tear. The consumption of fixed capital shown in this report is derived from the information supplied by the firm. This is expected to conform largely to the requirements of Income Tax Act and no adjustment is attempted to bring this into conformity with the national accounts definition.
<i>Employment Size Group</i>	This includes paid employment as well as people engaged.
<i>Establishment</i>	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.
<i>Fixed Assets</i>	Fixed assets include the value of all physical assets expected to have a productive life of more than one year and intended for use by the establishment. Included are major additions, alterations and improvements to existing fixed assets that extend their normal economic life or raise their productivity.
<i>Foreign Owned</i>	Subsidiary of an overseas company is always considered foreign owned, whereas a branch of an overseas company is only considered foreign owned if 51 percent or more of its equity is held abroad.
<i>Gross Fixed Capital Formation</i>	This is the outlay on new and second-hand durable goods less their sales plus their own account capital construction work done on similar goods.
<i>Gross Output</i>	This is the gross value of all goods and services produced during the accounting period, the value of capital construction for own account and other income.

<i>Intermediate Consumption</i>	Intermediate consumption consists of non-durable goods and services which have a lifetime of use of less than one year. Compensation of employees do not form part of intermediate consumption, but expenditure such as travelling expenses of management personnel are included. Intermediate consumption differs from total purchases of raw materials, fuels etc. by the amount of stock changes of such goods. Valuation of intermediate consumption is at purchasers' value i.e. it is inclusive of all costs incurred by producers in the acquisition of the required goods and services.
<i>Local Owned</i>	All companies with 51 percent or more of its equity held in Fiji are considered locally owned.
<i>Number of Employees</i>	This includes all persons who work in the establishment and receive regular pay and persons working away from the establishment when paid by and under the control of the establishment. Also included are salaried managers, and directors of incorporated businesses except when paid solely for their attendance at board of directors meetings.
<i>Operating Surplus</i>	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
<i>Payments in kind</i>	This is defined as the net cost to the employer of those goods and services furnished to employees free of charge or at markedly reduced cost that are clearly and primarily of benefit to the employees as consumers. The item includes food, beverages, clothing (except uniforms for civilians as these are not worn off-duty) and lodging etc.
<i>Statistical Unit</i>	Statistical unit is the Unit for which information is collected.
<i>Unpaid Family Workers</i>	Unpaid family workers are 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 one third of the working time normal to the establishment.
<i>Value Added</i>	Value added is the difference between the gross output and the intermediate consumption. It provides a useful way of measuring without duplication the economic importance of an industry or industrial sector.
<i>Working Proprietors</i>	Working proprietors are owners of establishments who are actively engaged in the work of the establishment. Excluded are silent or inactive partners.

APPENDIX II: COMPOSITION OF MACROECONOMIC AGGREGATES

- 1] **GROUP 451: SALE OF MOTOR VEHICLES**
452: MAINTENANCE AND REPAIR OF MOTOR VEHICLES
453: SALE OF MOTOR VEHICLE PARTS AND ACCESSORIES
454: SALE, MAINTENANCE AND REPAIR OF MOTORCYCLE AND RELATED PARTS AND ACCESSORIES

SUB-CLASS	FSIC 2010 SUB-CLASS			
	45101	45201	45401	45301
	Sale of motor vehicle	Maintenance and repair of motor vehicles	Sale, maintenance and repair of motorcycles related parts and accessories	Sale of motor vehicle parts and accessories
INCOME				
Primary Activity				
Gross margin	122,225,588	12,485,112	408,937	52,268,938
Sales	559,831,437	21,589,882	714,992	196,680,544
Less COGS	437,605,849	9,104,769	306,054	144,411,606
Opening stock	151,900,718	1,877,194	18,888	36,524,890
Add purchases	432,556,857	9,141,214	334,100	144,830,028
Less closing stock	146,851,726	1,913,638	46,933	36,943,313
Secondary Activity				
Rent received for the hire of building plant, machinery and furniture, etc	1,115,900	13,744	0	760,792
Subsidies received	5,082	0	0	0
Receipts from services rendered by establishments	0	0	0	0
Rent & receipts received - plant and machinery	0	140,400	0	50,640
Rent & receipts received - transport and related equipment	96,128	1,601	0	0
Rent & receipts received - repairs and maintenance	0	0	0	0
Value of electricity sold	0	0	0	0
Gold hedging	0	0	0	0
Receipts from contract and commission work done	525,443	31,906	0	101,556
Own account capital construction	0	118,762	0	111,882
Other income	4,235,228	644,161	0	1,946,864
Gross Output	128,203,369	13,435,686	408,937	55,240,672
Miscellaneous Income	35,890,357	7,448,969	82,472	12,888,103
Discount	0	0	0	530
Insurance claims received	63,563	2,644	0	22,232
Casualty insurance	0	0	0	0
Profit or loss received from any other business in which you have an interest	16,976	1,543	0	1,070,783
Property income - rent received from land	110,362	0	0	28,208
Property income - interest received	1,039,257	49,136	0	317,831
Property income - dividends received	75,586	0	0	285,111
Property income - royalty received	0	0	0	0
Bad and doubtful debts recovered	824,381	43,244	0	86,489
Exchange gain	6,521,870	40,168	0	74,034
Surcharge	0	7,171	0	55,188
Service and license fees	5,678,891	5,748,372	79,032	4,873,938

SUB-CLASS	FSIC 2010 SUB-CLASS			
	45101	45201	45401	45301
	Sale of motor vehicle	Maintenance and repair of motor vehicles	Sale, maintenance and repair of motorcycles related parts and accessories	Sale of motor vehicle parts and accessories
Training rebates	92,954	0	0	0
Gain on sale of fixed assets	3,774,529	1,534,512	3,440	1,854,071
VAT charged on goods and services provided	17,691,988	22,179	0	4,219,688
TOTAL INCOME	164,093,726	20,884,655	491,409	68,128,775
EXPENDITURE				
Expenditure on materials for use in the business	10,075,060	2,295,748	49,760	5,134,503
Change in stock	0	-1,809	0	0
Petrol/Automotive diesel fuel expense	2,505,256	262,666	2,994	1,227,057
Industrial diesel fuel/heavy fuel oil	0	35,580	624	1,365
Kerosene	0	371	624	0
Liquid petroleum gas	0	455	624	0
Electricity expense	2,747,129	198,921	3,300	615,958
Water expense	543,665	40,246	187	84,878
Repairs & maintenance paid for vehicles	2,582,047	365,597	19,222	681,718
Repairs & maintenance paid for buildings	540,934	20,085	0	197,680
Repairs & maintenance paid for machinery and equipment	782,730	33,461	0	984,975
Cartage and haulage expenses paid to other firms	966,448	91,901	0	2,886,274
Travel expenses - air	565,721	70,682	0	199,646
Travel expenses - water	360,938	66,875	3,400	57,844
Travel expenses - land	544,881	60,379	0	201,226
Value of contract and commission work done	521,460	288,697	0	77,525
Audit and accounting fee	662,418	84,073	1,533	255,605
Legal fee	299,986	4,082	0	58,202
Advertising and promotion	1,577,753	94,093	0	1,179,077
Bank charges	1,128,466	227,476	11,134	1,726,288
Postage	254,217	4,336	0	36,539
Telephone & telecommunication	855,820	136,231	1,240	426,622
Office stationery and supplies	1,482,778	44,840	0	275,075
Management and consultation fee	3,044,575	528,316	0	597,294
Rent paid for building	3,030,285	654,463	78,017	5,176,356
Rent paid for plant and machinery	1,324,418	10,964	0	51,612
Business insurance	2,239,767	183,846	0	962,565
Security services	1,941,479	54,741	0	262,586
Cleaning Services	1,336,372	11,529	0	38,957
Entertainment expenses	55,417	30,856	0	57,388
Other expenditure	2,312,775	56,480	3,512	573,462
Intermediate Input	44,282,795	5,956,181	176,171	24,028,277
Miscellaneous Expenditure	19,371,390	545,061	19,175	5,181,606
Casualty insurance	5,144	11,979	3,204	29,584

SUB-CLASS	FSIC 2010 SUB-CLASS			
	45101	45201	45401	45301
	Sale of motor vehicle	Maintenance and repair of motor vehicles	Sale, maintenance and repair of motorcycles related parts and accessories	Sale of motor vehicle parts and accessories
Property income paid - land rent	192,951	23,348	0	48,410
Property income paid - interest paid	2,387,058	238,016	0	2,478,474
Property income paid - dividends paid	1,504,112	128,015	0	617,863
Property income paid - royalty paid	0	0	0	0
Bad and doubtful debts written off	2,077,531	68,620	0	136,297
Business licenses, rates on property paid or local government, etc	401,141	19,141	682	223,708
FNU levy	213,293	24,082	524	107,498
Exchange losses	643,139	0	0	16,001
Loss on sale of fixed assets	269,866	4,522	0	27,182
VAT paid on supplies of goods and services	11,588,200	21,284	14,765	1,295,523
Donation	88,955	6,054		201,066
Compensation of Employees	29,325,679	2,902,955	67,970	14,497,335
Wages and salaries	25,347,447	2,602,533	62,369	13,026,433
FNPF	3,532,192	260,087	5,601	1,214,225
Payment in kind	446,040	40,335	0	256,677
Consumption of Fixed Capital	17,435,764	726,517	535	3,260,863
TOTAL EXPENDITURE	110,415,628	10,130,714	263,851	46,968,081

2] **GROUP 461: WHOLESALE ON FEE OR CONTRACT BASIS**
463: WHOLESALE OF FOOD, BEVERAGES AND TOBACCO

SUB-CLASS	FSIC 2010 SUB-CLASS		
	46101	46301	46302/46303
	Wholesale on a fee or contract basis	Wholesale of food and non-alcoholic drinks	Wholesale of alcoholic drinks/Wholesale of tobacco
INCOME			
Primary Activity			
Gross margin	15,609,555	114,592,857	7,081,213
Sales	37,602,151	739,064,562	36,071,130
Less COGS	21,992,596	624,471,705	28,989,917
Opening stock	6,237,383	43,405,364	6,007,463
Add purchases	22,789,069	644,909,457	29,029,236
Less closing stock	7,033,856	63,843,116	6,046,782
Secondary Activity			
Rent received for the hire of building plant, machinery and furniture, etc	6,000	457,142	8,000
Subsidies received	0	72,002	0
Receipts from services rendered by establishments	0	0	0
Rent & receipts received - plant and machinery	0	0	0
Rent & receipts received - transport and related equipment	0	412,070	0
Rent & receipts received - repairs and maintenance	0	0	0

SUB-CLASS	FSIC 2010 SUB-CLASS		
	46101	46301	46302/46303
	Wholesale on a fee or contract basis	Wholesale of food and non-alcoholic drinks	Wholesale of alcoholic drinks/Wholesale of tobacco
Value of electricity sold	0	0	0
Gold hedging	0	0	0
Receipts from contract and commission work done	790,068	20,296,306	60,000
Own account capital construction	0	0	0
Other income	176,241	2,376,841	47,230
Gross Output	16,581,864	138,207,218	7,196,443
Miscellaneous Income	255,194	24,873,887	10,153,260
Discount	0	0	0
Insurance claims received	3,796	0	129,000
Casualty insurance	0	0	0
Profit or loss received from any other business in which you have an interest	83,444	365,501	0
Property income - rent received from land	0	22,899	0
Property income - interest received	68,613	462,001	28,534
Property income - dividends received	4,302	3,313,520	0
Property income - royalty received	0	0	0
Bad and doubtful debts recovered	30,904	0	0
Exchange gain	0	2,536,928	37,025
Surcharge	0	0	0
Service and license fees	57,916	7,790,345	0
Training rebates	0	339,231	317,263
Gain on sale of fixed assets	6,219	546,399	18,715
VAT charged on goods and services provided	0	9,497,063	9,622,723
TOTAL INCOME	16,837,058	163,081,105	17,349,703
EXPENDITURE			
Expenditure on materials for use in the business	3,379,507	4,545,949	26,979
Change in stock	0	0	0
Petrol/Automotive diesel fuel expense	687,129	5,185,787	39,716
Industrial diesel fuel/heavy fuel oil	0	0	0
Kerosene	0	0	0
Liquid petroleum gas	0	0	0
Electricity expense	117,046	4,342,347	191,538
Water expense	48,755	156,253	2,739
Repairs & maintenance paid for vehicles	103,234	1,546,594	260,814
Repairs & maintenance paid for buildings	16,166	1,011,472	76,816
Repairs & maintenance paid for machinery and equipment	37,111	562,090	60,973
Cartage and haulage expenses paid to other firms	645,994	5,801,967	273,265
Travel expenses - air	59,283	411,131	0
Travel expenses - water	167,105	387,414	49,100
Travel expenses - land	8,026	1,923,476	32,200
Value of contract and commission work	1,985	3,021,167	0

SUB-CLASS	FSIC 2010 SUB-CLASS		
	46101	46301	46302/46303
	Wholesale on a fee or contract basis	Wholesale of food and non-alcoholic drinks	Wholesale of alcoholic drinks/Wholesale of tobacco
done			
Audit and accounting fee	24,756	332,176	35,477
Legal fee	3,728	192,597	15,250
Advertising and promotion	185,473	5,344,676	141,634
Bank charges	207,464	1,758,474	40,809
Postage	26,685	73,822	0
Telephone & telecommunication	197,817	1,060,169	156,660
Office stationery and supplies	104,822	530,382	36,717
Management and consultation fee	480,975	3,055,715	291,812
Rent paid for building	312,095	1,673,256	487,156
Rent paid for plant and machinery	12,500	618	0
Business insurance	92,186	1,860,463	179,082
Security services	5,000	375,515	33,030
Cleaning Services	10,366	164,083	14,148
Entertainment expenses	4,409	630,136	0
Other expenditure	137,823	6,880,127	53,022
Intermediate Input	7,077,440	52,827,856	2,498,937
Miscellaneous Expenditure	201,392	14,605,786	1,825,853
Casualty insurance	2,622	1,030	0
Property income paid - land rent	0	38,944	24,000
Property income paid - interest paid	83,528	3,637,372	136,179
Property income paid - dividends paid	0	0	0
Property income paid - royalty paid	0	2,952,839	0
Bad and doubtful debts written off	34,098	749,368	9,600
Business licenses, rates on property paid or local government, etc.	25,614	418,478	17,106
FNU levy	20,227	150,890	12,034
Exchange losses	18,430	508	0
Loss on sale of fixed assets	12,821	217,194	0
VAT paid on supplies of goods and services	2,248	6,379,020	1,622,163
Donation	1,804	60,143	4,771
Compensation of Employees	2,857,453	29,304,283	1,702,299
Wages and salaries	2,544,812	26,859,098	1,546,643
FNPF	273,133	2,301,170	142,201
Payment in kind	39,508	144,015	13,455
Consumption of Fixed Capital	891,479	9,242,921	619,614
TOTAL EXPENDITURE	11,027,764	105,980,846	6,646,703

3] GROUP 464: WHOLESALE OF HOUSEHOLD GOODS

SUB-CLASS	FSIC 2010 SUB-CLASS			
	46411	46412	46491	46499
	Wholesale of textile and clothing	Wholesale of footwear	Wholesale of pharmaceutical supplies, cosmetics and toiletries	Wholesale of other household goods n.e.c
INCOME				
Primary Activity				
Gross margin	1,641,917	793,496	49,625,292	19,917,002
Sales	4,145,595	2,656,394	105,941,601	78,207,863
Less COGS	2,503,678	1,862,898	56,316,309	58,290,861
Opening stock	1,192,096	371,677	15,008,573	22,875,978
Add purchases	2,256,617	2,032,228	60,360,611	60,190,763
Less closing stock	945,035	541,007	19,052,875	24,775,880
Secondary Activity				
Rent received for the hire of building plant, machinery and furniture, etc	24,600	0	108,944	273,363
Subsidies received	0	0	25,501	0
Receipts from services rendered by establishments	0	0	0	0
Rent & receipts received - plant and machinery	0	0	0	0
Rent & receipts received - transport and related equipment	0	0	0	124,419
Rent & receipts received - repairs and maintenance	0	0	0	122,917
Value of electricity sold	0	0	0	0
Gold hedging	0	0	0	0
Receipts from contract and commission work done	0	0	170,340	73,394
Own account capital construction	13,527	0	170,267	0
Other income	0	0	127,869	4,034,806
Gross Output	1,680,044	793,496	50,228,213	24,545,901
Miscellaneous Income	759,203	0	1,971,676	2,054,930
Discount	0	0	42,206	30,647
Insurance claims received	738,480	0	0	13,336
Casualty insurance	0	0	0	4,348
Profit or loss received from any other business in which you have an interest	0	0	111,269	64
Property income - rent received from land	0	0	0	0
Property income - interest received	20,577	0	131,528	134,963
Property income - dividends received	0	0	709,600	12,692
Property income - royalty received	0	0	0	131
Bad and doubtful debts recovered	0	0	0	0
Exchange gain	146	0	295,011	106,851
Surcharge	0	0	0	0
Service and license fees	0	0	444,076	926,308
Training rebates	0	0	0	0
Gain on sale of fixed assets	0	0	237,986	377,215
VAT charged on goods and services provided	0	0	0	448,375

SUB-CLASS	FSIC 2010 SUB-CLASS			
	46411	46412	46491	46499
	Wholesale of textile and clothing	Wholesale of footwear	Wholesale of pharmaceutical supplies, cosmetics and toiletries	Wholesale of other household goods n.e.c
TOTAL INCOME	2,439,247	793,496	52,199,889	26,600,831
EXPENDITURE				
Expenditure on materials for use in the business	216,879	17,850	1,285,976	5,183,062
Change in stock	0	0	0	0
Petrol/Automotive diesel fuel expense	15,947	28,490	131,452	426,065
Industrial diesel fuel/heavy fuel oil	0	0	0	3,168
Kerosene	0	0	0	0
Liquid petroleum gas	0	0	0	220,314
Electricity expense	2,968	8,322	214,100	953,718
Water expense	504	2,566	13,128	99,939
Repairs & maintenance paid for vehicles	50,501	0	364,020	186,442
Repairs & maintenance paid for buildings	382	0	0	53,157
Repairs & maintenance paid for machinery and equipment	1,086	5,166	692,584	137,166
Cartage and haulage expenses paid to other firms	1,692	0	311,838	137,512
Travel expenses - air	3,360	0	725,442	110,962
Travel expenses - water	15,233	51,059	123,025	308,083
Travel expenses - land	109,680	79,735	3,052,717	4,697
Value of contract and commission work done	0	0	69,697	0
Audit and accounting fee	19,897	5,647	620,202	90,363
Legal fee	5,880	0	58,611	29,530
Advertising and promotion	22,505	0	2,358,967	419,190
Bank charges	8,676	4,310	216,534	216,010
Postage	0	31	12,215	47,083
Telephone & telecommunication	17,775	8,226	291,932	267,521
Office stationery and supplies	10,249	1,664	166,544	224,104
Management and consultation fee	10,320	67,699	63,363	993,275
Rent paid for building	91,557	0	341,101	889,959
Rent paid for plant and machinery	0	0	57,600	28,182
Business insurance	8,046	18,923	434,546	482,860
Security services	3,157	939	31,242	67,875
Cleaning Services	0	0	130,202	26,421
Entertainment expenses	514	748	52,858	12,414
Other expenditure	10,118	1,628	1,234,880	797,062
Intermediate Input	626,926	303,003	13,054,776	12,416,134
Miscellaneous Expenditure	146,626	12,155	10,849,982	1,953,320
Casualty insurance	10,095	0	0	0
Property income paid - land rent	0	0	0	5,343
Property income paid - interest paid	38,999	7,013	516,638	542,686
Property income paid - dividends paid	0	0	330,000	50,000
Property income paid - royalty paid	0	0	0	0

SUB-CLASS	FSIC 2010 SUB-CLASS			
	46411	46412	46491	46499
	Wholesale of textile and clothing	Wholesale of footwear	Wholesale of pharmaceutical supplies, cosmetics and toiletries	Wholesale of other household goods n.e.c
Bad and doubtful debts written off	6,700	0	317,525	343,050
Business licenses, rates on property paid or local government, etc	76,705	1,249	14,814	188,079
FNU levy	921	3,301	76,712	125,216
Exchange losses	0	0	440,394	44,970
Loss on sale of fixed assets	0	0	9,345	59,622
VAT paid on supplies of goods and services	3,439	592	9,136,900	409,401
Donation	9,767	0	7,654	184,953
<i>Compensation of Employees</i>	<i>415,225</i>	<i>191,468</i>	<i>12,842,278</i>	<i>6,472,257</i>
Wages and salaries	367,730	171,987	9,639,330	5,707,415
FNPF	38,968	19,481	873,241	717,833
Payment in kind	8,527	0	2,329,707	47,009
<i>Consumption of Fixed Capital</i>	<i>116,084</i>	<i>48,735</i>	<i>2,212,469</i>	<i>1,769,594</i>
TOTAL EXPENDITURE	1,304,861	555,361	38,959,505	22,611,305

4] **GROUP 465: WHOLESALE OF MACHINERY, EQUIPMENT AND SUPPLIES**
466: OTHER SPECIALIZED WHOLESALE

SUB-CLASS	FSIC 2010 SUB-CLASS							
	46511	46521	46531	46599	46611	46631	46699	46901
	Wholesale of computers, computers peripheral equipment and software	Wholesale of electronic and telecommunications equipment and parts	Wholesale of agriculture machinery, equipment and supplies	Wholesale of other machinery and equipment	Wholesale of solid, liquid and gaseous fuels and related products	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	Wholesale of waste and scrap and other products n.e.c	Non - specialized wholesale trade
INCOME								
Primary Activity								
Gross margin	17,405,294	7,065,756	1,197,574	11,308,366	240,071,889	12,699,765	5,697,840	2,197,105
Sales	48,943,948	15,534,183	1,197,685	30,325,399	1,474,735,365	43,320,943	7,555,780	4,552,941
Less COGS	31,538,654	8,468,427	111	19,017,032	1,234,663,476	30,621,178	1,857,940	2,355,836
Opening stock	5,080,875	538,071	2,425	7,177,569	72,932,828	8,959,726	2,919,213	565,171
Add purchases	32,191,031	8,289,403	0	20,017,033	1,229,934,639	31,515,757	2,169,042	2,278,771
Less closing stock	5,733,252	359,047	2,314	8,177,569	68,203,991	9,854,305	3,230,315	488,106
Secondary Activity								
Rent received for the hire of building plant, machinery and furniture, etc	3,315	0	0	0	535,129	270,738	476,832	0
Subsidies received	0	0	0	0	0	0	0	0
Receipts from services rendered by establishments	0	0	0	0	0	0	0	0
Rent & receipts received - plant and machinery	0	0	0	0	7,343,618	0	0	0
Rent & receipts received - transport and related equipment	0	0	0	0	0	0	0	0
Rent & receipts received - repairs and maintenance	0	0	0	0	0	0	0	0
Value of electricity sold	0	0	0	0	0	0	0	0
Gold hedging	0	0	0	0	0	0	0	0
Receipts from contract and commission work done	0	42,542	0	89,372	1,163,665	3,324	0	0
Own account capital construction	0	0	0	0	0	0	0	0
Other income	168,739	98,975	191	121,594	3,485,637	265,654	0	38,685

SUB-CLASS	FSIC 2010 SUB-CLASS							
	46511	46521	46531	46599	46611	46631	46699	46901
	Wholesale of computers, computers peripheral equipment and software	Wholesale of electronic and telecommunications equipment and parts	Wholesale of agriculture machinery, equipment and supplies	Wholesale of other machinery and equipment	Wholesale of solid, liquid and gaseous fuels and related products	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	Wholesale of waste and scrap and other products n.e.c	Non - specialized wholesale trade
Gross Output	17,577,348	7,207,273	1,197,765	11,519,332	252,599,938	13,239,481	6,174,672	2,235,790
Miscellaneous Income	1,331,906	476,417	342,583	2,198,714	27,955,798	1,893,461	2,816,435	85,195
Discount	0	0	0	0	169	8,904	0	0
Insurance claims received	16,383	0	0	0	97,522	24,849	0	0
Casualty insurance	593	0	0	0	2,647	0	0	0
Profit or loss received from any other business in which you have an interest	0	2,077	0	2,057	7,593,253	256,078	0	0
Property income - rent received from land	0	0	0	0	0	0	0	0
Property income - interest received	158,341	61,903	0	69,255	929,133	697,913	63,030	80
Property income - dividends received	5,640	0	0	0	22,500	155,687	0	0
Property income - royalty received	0	0	0	0	2,693,882	0	0	0
Bad and doubtful debts recovered	0	57,659	0	57,659	0	30,868	0	0
Exchange gain	869	21,003	0	122,790	874,351	59,100	89,721	0
Surcharge	0	0	0	93	24,496	0	0	0
Service and license fees	940,602	158,254	194,125	484,381	13,279,371	123,744	1,745,996	72,014
Training rebates	0	0	0	0	0	240,310	0	0
Gain on sale of fixed assets	209,478	109,742	148,458	1,462,444	188,445	44,288	917,688	13,101
VAT charged on goods and services provided	0	65,779	0	35	2,250,029	251,720	0	0
TOTAL INCOME	18,909,254	7,683,690	1,540,348	13,718,046	280,555,736	15,132,942	8,991,107	2,320,985
EXPENDITURE								
Expenditure on materials for use in the business	194,974	1,396,554	506,107	2,553,855	100,000,000	11,523	2,501,745	49,108
Change in stock	0	0	0	0	0	0	0	0
Petrol/Automotive diesel fuel expense	82,811	122,869	5,316	337,055	3,020,340	289,306	31,038	202,731
Industrial diesel fuel/heavy fuel oil	0	0	0	8,853	0	24,000	0	0
Kerosene	0	0	0	0	0	0	0	0

SUB-CLASS	FSIC 2010 SUB-CLASS							
	46511	46521	46531	46599	46611	46631	46699	46901
	Wholesale of computers, computers peripheral equipment and software	Wholesale of electronic and telecommunications equipment and parts	Wholesale of agriculture machinery, equipment and supplies	Wholesale of other machinery and equipment	Wholesale of solid, liquid and gaseous fuels and related products	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	Wholesale of waste and scrap and other products n.e.c	Non - specialized wholesale trade
Liquid petroleum gas	0	0	0	0	0	0	0	0
Electricity expense	126,164	136,804	23,759	176,632	2,199,771	150,909	21,442	42,686
Water expense	11,393	6,365	1,233	5,798	114,635	12,693	1,790	10,565
Repairs & maintenance paid for vehicles	351,011	50,257	6,500	70,893	5,349,294	310,262	36,326	24,427
Repairs & maintenance paid for buildings	10,571	4,594	0	7,958	5,385,716	46,044	2,671	36,532
Repairs & maintenance paid for machinery and equipment	23,091	15,717	0	47,728	8,755,438	87,141	0	122,946
Cartage and haulage expenses paid to other firms	333,569	120,157	0	188,450	684,148	569,358	35,168	21,869
Travel expenses - air	52,919	28,887	0	118,935	665,000	154,651	72,656	59,285
Travel expenses - water	148,738	22,419	0	35,117	574,440	47,471	16,945	48,648
Travel expenses - land	15,000	32,617	0	0	15,938,987	0	0	0
Value of contract and commission work done	0	19,386	0	50,483	8,896,741	0	0	0
Audit and accounting fee	61,794	16,486	2,404	62,786	260,205	60,368	13,832	9,917
Legal fee	16,097	4,020	0	188,688	3,925,408	49,082	4,586	0
Advertising and promotion	314,113	73,827	0	131,106	2,776,679	218,605	0	122,025
Bank charges	212,545	199,970	255	240,571	382,516	144,886	36,006	19,425
Postage	3,901	6,913	0	4,091	11,616	8,548	0	78
Telephone & telecommunication	273,831	62,003	699	223,859	4,561,947	201,626	24,654	25,752
Office stationery and supplies	52,574	51,855	0	143,210	295,668	100,855	8,297	12,532
Management and consultation fee	570,646	328,745	0	705,475	8,220,764	648,594	230,000	82,768
Rent paid for building	600,144	110,324	54,887	532,483	2,171,599	710,543	139,194	175,547
Rent paid for plant and machinery	4,875	13,151	0	13,151	23,188	64	0	178,090
Business insurance	288,024	135,252	0	255,868	3,208,626	362,822	63,218	47,935
Security services	44,314	62,887	0	92,893	10,172	47,357	0	17,206
Cleaning Services	16,820	16,243	0	14,426	86,398	3,359	0	11,315

SUB-CLASS	FSIC 2010 SUB-CLASS							
	46511	46521	46531	46599	46611	46631	46699	46901
	Wholesale of computers, computers peripheral equipment and software	Wholesale of electronic and telecommunications equipment and parts	Wholesale of agriculture machinery, equipment and supplies	Wholesale of other machinery and equipment	Wholesale of solid, liquid and gaseous fuels and related products	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	Wholesale of waste and scrap and other products n.e.c	Non - specialized wholesale trade
Entertainment expenses	50,922	8,852	0	852	12,333	122,539	0	2,506
Other expenditure	1,898,910	35,265	0	61,764	6,668,605	2,404,321	632,049	243,333
Intermediate Input	5,759,751	3,082,419	601,160	6,272,980	184,200,234	6,786,927	3,871,617	1,567,226
Miscellaneous Expenditure	939,806	551,963	1,475	5,180,409	11,285,016	818,893	558,292	141,379
Casualty insurance	0	1,702	0	592	0	0	0	0
Property income paid - land rent	0	0	0	109,816	35,040	0	10,262	0
Property income paid - interest paid	128,102	244,895	0	493,438	6,294,079	354,961	486,848	121,981
Property income paid - dividends paid	0	165,052	0	4,213,745	4,662	0	0	0
Property income paid - royalty paid	0	0	0	13,314	24,444	0	0	0
Bad and doubtful debts written off	332,308	86,190	0	138,786	2,050,150	102,685	0	0
Business licenses, rates on property paid or local government, etc	13,289	11,277	1,475	15,829	579,789	24,653	6,154	14,320
FNU levy	45,936	16,975	0	24,710	81,067	80,134	11,452	4,207
Exchange losses	417,010	9,954	0	0	281,942	0	0	0
Loss on sale of fixed assets	779	6,029	0	6,029	171,460	26,143	0	0
VAT paid on supplies of goods and services	0	7,788	0	159,692	1,729,222	178,323	43,576	161
Donation	2,382	2,101	0	4,458	33,161	51,994	0	710
Compensation of Employees	4,190,242	1,395,863	44,466	2,763,706	27,849,073	4,018,117	311,539	494,472
Wages and salaries	3,814,425	1,200,588	44,466	2,583,597	22,803,277	3,550,399	285,679	447,308
FNPF	360,963	134,629	0	126,233	2,049,866	355,756	25,860	43,962
Payment in kind	14,854	60,646	0	53,876	2,995,930	111,962	0	3,202
Consumption of Fixed Capital	1,574,443	316,890	24,742	479,782	11,080,737	1,074,753	533,879	126,358
TOTAL EXPENDITURE	12,464,242	5,347,135	671,843	14,696,877	234,415,060	12,698,690	5,275,327	2,329,435

5] GROUP 471: RETAIL SALE IN NON-SPECIALIZED STORES

SUB-CLASS	FSIC 2010 SUB-CLASS					
	47111	47199	47631	47211	47221	47231
	Retail sale in non-specialized stores with food and beverages or tobacco	Other retail sales in non-specialized stores	Retail sale of sporting equipment in specialized stores	Retail sale of food in specialized stores	Retail sale of alcoholic beverages in specialized stores	Retail sale of tobacco products in specialized stores
INCOME						
Primary Activity						
Gross margin	193,483,422	20,189,043	2,714,987	39,878,217	3,348,435	2,786,149
Sales	1,265,957,207	62,023,210	6,582,164	107,268,079	21,010,292	12,536,025
Less COGS	1,072,473,785	41,834,166	3,867,178	67,389,862	17,661,857	9,749,876
Opening stock	77,223,617	9,026,201	4,006,633	22,629,259	5,419,003	842,839
Add purchases	1,066,403,409	41,219,846	3,311,092	67,548,200	17,705,663	9,279,267
Less closing stock	71,153,241	8,411,881	3,450,547	22,787,597	5,462,809	372,230
Secondary Activity						
Rent received for the hire of building plant, machinery and furniture, etc.	7,077,669	69,614	53,287	937,532	12,000	0
Subsidies received	22,500	0	0	220,974	0	0
Receipts from services rendered by establishments	0	0	0	0	0	0
Rent & receipts received - plant and machinery	0	0	0	3,476	0	0
Rent & receipts received - transport and related equipment	200,644	0	0	15,294	0	0
Rent & receipts received - repairs and maintenance	0	0	0	0	0	0
Value of electricity sold	0	0	0	0	0	0
Gold hedging	0	0	0	0	0	0
Receipts from contract and commission work done	1,221,612	9,971	0	102,616	40,000	1,635
Own account capital construction	305,604	0	0	69,336	0	0
Other income	5,438,747	277,294	324,280	1,907,787	24,000	670,764
Gross Output	207,750,198	20,545,922	3,092,554	43,135,232	3,424,435	3,458,548

SUB-CLASS	FSIC 2010 SUB-CLASS					
	47111	47199	47631	47211	47221	47231
	Retail sale in non-specialized stores with food and beverages or tobacco	Other retail sales in non-specialized stores	Retail sale of sporting equipment in specialized stores	Retail sale of food in specialized stores	Retail sale of alcoholic beverages in specialized stores	Retail sale of tobacco products in specialized stores
Miscellaneous Income	81,100,203	1,377,771	385,775	8,837,655	434,093	422,927
Discount	147,815	36,953	0	262	0	0
Insurance claims received	253,490	5,061	46,910	31,743	86,000	0
Casualty insurance	39,186	0	0	976	0	0
Profit or loss received from any other business in which you have an interest	1,085,491	0	0	360,003	-431	0
Property income - rent received from land	90,009	0	0	0	0	0
Property income - interest received	3,098,740	280	4,579	219,912	0	0
Property income - dividends received	825,317	36,343	16,000	5,201	0	0
Property income - royalty received	24,798	0	0	0	0	0
Bad and doubtful debts recovered	1,207,250	0	0	0	0	0
Exchange gain	1,117,027	126,105	0	18,708	55,538	0
Surcharge	2,197	19,972	0	13,853	0	0
Service and license fees	2,711,754	1,032,831	0	6,700,568	69,000	352,875
Training rebates	251,855	0	0	0	211,509	10,906
Gain on sale of fixed assets	1,746,345	1,254	1,761	746,246	12,477	3,762
VAT charged on goods and services provided	68,498,929	118,972	316,525	740,183	0	55,384
TOTAL INCOME	288,850,401	21,923,693	3,478,329	51,972,887	3,858,528	3,881,475
EXPENDITURE						
Expenditure on materials for use in the business	13,343,805	7,178,334	130,202	1,508,656	0	356,000
Change in stock	-15,324,683	0	0	0	0	0
Petrol/Automotive diesel fuel expense	3,464,446	70,445	74,033	419,316	54,428	7,122
Industrial diesel fuel/heavy fuel oil	100,000	38,029	0	4,183	0	0

SUB-CLASS	FSIC 2010 SUB-CLASS					
	47111	47199	47631	47211	47221	47231
	Retail sale in non-specialized stores with food and beverages or tobacco	Other retail sales in non-specialized stores	Retail sale of sporting equipment in specialized stores	Retail sale of food in specialized stores	Retail sale of alcoholic beverages in specialized stores	Retail sale of tobacco products in specialized stores
Kerosene	0	0	0	0	0	0
Liquid petroleum gas	222,477	0	0	997	0	0
Electricity expense	12,827,251	691,209	110,005	1,894,224	169,698	54,469
Water expense	341,010	21,807	2,192	260,527	2,286	1,384
Repairs & maintenance paid for vehicles	1,886,457	97,020	5,783	480,783	173,876	88,902
Repairs & maintenance paid for buildings	2,213,513	12,541	16,982	401,924	49,006	29,864
Repairs & maintenance paid for machinery and equipment	1,478,017	246,762	1,569	359,884	91,459	0
Cartage and haulage expenses paid to other firms	2,775,181	3,719	961	566,073	53	55,089
Travel expenses - air	747,292	135,736	42,417	38,328	0	3,413
Travel expenses - water	364,373	60,436	0	32,859	66,744	2,380
Travel expenses - land	542,123	0	0	208,975	0	0
Value of contract and commission work done	1,106,353	29,221	0	751	0	0
Audit and accounting fee	1,771,828	95,137	32,220	193,588	21,918	20,723
Legal fee	621,094	43,827	397	30,039	11,736	2,391
Advertising and promotion	2,970,908	108,192	37,183	50,625	142,628	11,960
Bank charges	6,226,572	126,327	50,529	315,125	42,027	10,659
Postage	128,816	12,492	10,264	115,560	0	0
Telephone & telecommunication	1,604,008	146,085	21,601	288,406	131,554	24,434
Office stationery and supplies	1,721,484	42,083	13,935	213,837	29,586	43,409
Management and consultation fee	9,019,056	580,598	0	256,294	121,393	100,919
Rent paid for building	9,342,657	2,007,567	322,381	4,742,169	444,736	499,214
Rent paid for plant and machinery	733,503	0	26,729	860	0	4,500
Business insurance	5,107,656	175,909	50,757	389,085	115,834	39,591

SUB-CLASS	FSIC 2010 SUB-CLASS					
	47111	47199	47631	47211	47221	47231
	Retail sale in non-specialized stores with food and beverages or tobacco	Other retail sales in non-specialized stores	Retail sale of sporting equipment in specialized stores	Retail sale of food in specialized stores	Retail sale of alcoholic beverages in specialized stores	Retail sale of tobacco products in specialized stores
Security services	2,583,753	76,627	37,167	62,033	22,020	0
Cleaning Services	631,837	0	16,982	136,076	9,432	0
Entertainment expenses	227,627	1,511	13,259	18,774	0	0
Other expenditure	11,034,037	62,568	77,690	1,982,144	19,422	34,002
Intermediate Input	79,812,451	12,064,182	1,095,238	14,972,095	1,719,836	1,390,425
Miscellaneous Expenditure	63,383,239	386,437	499,106	2,285,432	183,288	261,631
Casualty insurance	66,307	2,498	0	114,115	0	0
Property income paid - land rent	131,464	26,178	0	134,078	0	2,126
Property income paid - interest paid	14,986,964	58,495	124,884	1,151,428	145,912	68,938
Property income paid - dividends paid	5,695,614	0	138,438	0	0	0
Property income paid - royalty paid	26,585	6,646	0	0	0	0
Bad and doubtful debts written off	1,715,431	15,808	2,788	96,693	6,400	0
Business licenses, rates on property paid or local government, etc.	1,330,937	62,156	7,684	178,100	19,873	15,674
FNU levy	763,071	59,637	8,402	125,769	9,922	5,714
Exchange losses	829,806	5,576	0	0	0	0
Loss on sale of fixed assets	310,000	235	0	97,278	0	896
VAT paid on supplies of goods and services	37,239,389	131,908	101,442	373,827	0	5,442
Donation	287,671	17,300	115,468	14,144	1,181	162,841
Compensation of Employees	64,182,831	4,523,404	986,615	6,537,682	1,315,384	748,059
Wages and salaries	56,386,768	4,066,916	910,282	5,770,521	1,197,385	688,266
FNPF	5,457,018	349,883	75,854	757,128	106,880	48,366
Payment in kind	2,339,045	106,605	479	10,033	11,119	11,427
Consumption of Fixed Capital	15,347,902	883,696	270,155	2,320,593	365,734	391,787
TOTAL EXPENDITURE	222,726,423	17,857,719	2,851,114	26,115,802	3,584,242	2,791,902

6] **GROUP 473: RETAIL SALE OF AUTOMOTIVE FUEL IN SPECIALIZED STORES**
474: RETAIL SALE OF INFORMATION AND COMMUNICATIONS EQUIPMENT IN SPECIALIZED STORES
475: RETAIL SALE OF OTHER HOUSEHOLD EQUIPMENT IN SPECIALIZED STORES
476: RETAIL SALE OF CULTURAL AND RECREATION GOODS IN SPECIALIZED STORES

SUB-CLASS	FSIC 2010 SUB-CLASS									
	47301	47411	47421	47621	47511	47711	47521	47531	47599	47611
	Retail sale of automotive fuel in specialized stores	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	Retail sale of audio and video equipment in specialized stores	Retail sale of music and video recording in specialized stores	Retail sale of textile in specialized stores	Retail sale of clothing in specialized stores	Retail sale of hardware, paints and glass in specialized stores	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	Retail sale of electrical household appliance, furniture, lighting equipment and other household articles in specialized stores	Retail sale of books, newspapers and stationary in specialized stores
INCOME										
Primary Activity										
Gross margin	103,635,158	16,109,320	41,343,572	5,606,946	1,811,174	105,470,960	107,878,193	10,381,179	75,452,257	27,387,341
Sales	347,598,799	80,232,826	126,599,276	9,236,989	4,327,976	256,323,834	495,087,651	26,341,960	254,600,718	65,093,765
Less COGS	243,963,641	64,123,506	85,255,703	3,630,042	2,516,801	150,852,873	387,209,458	15,960,781	179,148,461	37,706,424
Opening stock	13,023,475	11,653,834	28,108,173	2,994,929	3,037,599	62,615,777	60,833,227	7,890,584	45,843,838	24,307,198
Add purchases	243,863,526	77,132,743	83,221,368	3,486,932	2,145,985	150,097,409	387,716,108	17,047,510	176,834,631	38,944,929
Less closing stock	12,923,360	24,663,071	26,073,838	2,851,819	2,666,783	61,860,313	61,339,877	8,977,313	43,530,008	25,545,703
Secondary Activity										
Rent received for the hire of building plant, machinery and furniture, etc	80,700	104,354	1,071,165	40,800	0	1,698,313	2,024,078	0	2,231,454	425,854
Subsidies received	0	0	0	0	0	372	0	0	0	26,774
Receipts from services rendered by establishments	0	0	0	0	0	0	0	0	0	0
Rent & receipts received - plant and machinery	482,860	111,257	0	0	0	89	0	0	219	0

SUB-CLASS	FSIC 2010 SUB-CLASS									
	47301	47411	47421	47621	47511	47711	47521	47531	47599	47611
	Retail sale of automotive fuel in specialized stores	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	Retail sale of audio and video equipment in specialized stores	Retail sale of music and video recording in specialized stores	Retail sale of textile in specialized stores	Retail sale of clothing in specialized stores	Retail sale of hardware, paints and glass in specialized stores	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	Retail sale of electrical household appliance, furniture, lighting equipment and other household articles in specialized stores	Retail sale of books, newspapers and stationary in specialized stores
Rent & receipts received - transport and related equipment	0	0	0	33,716	0	6,051	42,000	0	14,815	0
Rent & receipts received - repairs and maintenance	0	0	0	0	0	0	0	0	0	10,509
Value of electricity sold	0	0	0	0	0	0	0	0	0	0
Gold hedging	0	0	0	0	0	0	0	0	0	0
Receipts from contract and commission work done	115,686	20,770	646	150	6,000	55,185	466,106	0	331,671	170,124
Own account capital construction	0	0	0	0	0	43,208	17,063	0	0	0
Other income	2,163,635	343,104	6,545,123	140	14,157	4,408,985	2,919,432	345,431	6,659,854	364,908
Gross Output	106,478,039	16,688,805	48,960,506	5,681,752	1,831,331	111,683,163	113,346,872	10,726,610	84,690,270	28,385,510
Miscellaneous Income	2,373,502	3,223,572	756,827	260,301	176,342	23,666,126	14,605,306	37,747	12,417,837	2,602,520
Discount	0	4,587	0	0	0	1,197	818,151	0	25,191	0
Insurance claims received	0	167,407	90,351	17	20	150,829	716,649	0	693,675	2,027
Casualty insurance	0	0	5,377	0	0	27,995	0	0	100,710	0
Profit or loss received from any other business in which you have an interest	766,200	135,553	0	0	0	167,367	939,422	0	419,748	379
Property income - rent received from land	2,710	5,724	0	0	0	241,815	0	0	0	0

SUB-CLASS	FSIC 2010 SUB-CLASS									
	47301	47411	47421	47621	47511	47711	47521	47531	47599	47611
	Retail sale of automotive fuel in specialized stores	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	Retail sale of audio and video equipment in specialized stores	Retail sale of music and video recording in specialized stores	Retail sale of textile in specialized stores	Retail sale of clothing in specialized stores	Retail sale of hardware, paints and glass in specialized stores	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	Retail sale of electrical household appliance, furniture, lighting equipment and other household articles in specialized stores	Retail sale of books, newspapers and stationary in specialized stores
Property income - interest received	337,705	88,815	51,744	43	2,965	579,647	5,926,373	0	5,631,644	386,173
Property income - dividends received	52,500	0	52,361	0	0	246,712	1,152,239	0	559,240	19,584
Property income - royalty received	0	0	0	0	0	30,000	0	0	184	0
Bad and doubtful debts recovered	0	0	0	0	0	4,748	779,731	0	308,840	0
Exchange gain	97,061	26,769	6,954	1,420	0	579,127	1,413,166	0	539,792	528,303
Surcharge	0	12,284	0	0	2,202	140,954	3,304	0	0	0
Service and license fees	302,141	1,783,774	480,647	222,530	122,134	9,918,047	936,178	0	2,139,556	1,157,622
Training rebates	0	118,917	0	0	0	128,318	1,562,017	0	916,170	0
Gain on sale of fixed assets	-8,465	269,943	69,393	36,291	41,994	3,851,053	339,650	4,000	364,390	377,617
VAT charged on goods and services provided	823,650	609,799	0	0	7,027	7,598,317	18,426	33,747	718,697	130,815
TOTAL INCOME	108,851,541	19,912,377	49,717,333	5,942,053	2,007,673	135,349,289	127,952,178	10,764,357	97,108,107	30,988,030
EXPENDITURE										
Expenditure on materials for use in the business	18,020,032	864,796	3,974,171	143,416	62,234	3,951,629	3,171,693	0	921,546	5,829,100
Change in stock	0	0	0	0	1,520	0	-9,275,466	0	0	0
Petrol/Automotive diesel fuel expense	771,965	232,765	858,602	27,816	90,730	1,217,413	5,199,056	168,207	1,988,149	657,920
Industrial diesel	0	8,942	8,085	0	0	40,606	28,274	0	0	12,358

SUB-CLASS	FSIC 2010 SUB-CLASS									
	47301	47411	47421	47621	47511	47711	47521	47531	47599	47611
	Retail sale of automotive fuel in specialized stores	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	Retail sale of audio and video equipment in specialized stores	Retail sale of music and video recording in specialized stores	Retail sale of textile in specialized stores	Retail sale of clothing in specialized stores	Retail sale of hardware, paints and glass in specialized stores	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	Retail sale of electrical household appliance, furniture, lighting equipment and other household articles in specialized stores	Retail sale of books, newspapers and stationary in specialized stores
fuel/heavy fuel oil										
Kerosene	0	0	0	0	0	0	20	0	0	0
Liquid petroleum gas	49,911	8,850	0	287	0	1,346	3,400	0	0	0
Electricity expense	934,036	370,836	1,678,105	246,787	21,461	3,149,599	2,428,363	237,676	2,356,061	823,217
Water expense	16,857	22,644	5,905	2,063	2,998	127,242	168,987	104,189	141,655	131,369
Repairs & maintenance paid for vehicles	526,358	150,197	404,945	47,198	403	375,991	1,979,059	89,945	1,184,757	347,034
Repairs & maintenance paid for buildings	757,190	135,765	713,665	5,335	3,714	949,237	727,294	39,661	528,104	391,773
Repairs & maintenance paid for machinery and equipment	588,525	46,705	142,884	22,579	20,509	274,001	1,759,128	65,136	411,032	195,622
Cartage and haulage expenses paid to other firms	116,794	99,262	8,641	4,174	13,467	361,203	3,594,453	130,000	898,160	132,313
Travel expenses - air	23,790	175,641	140,242	2,678	0	743,380	701,245	0	494,498	193,901
Travel expenses - water	405,141	62,812	236,136	17,379	14,741	475,050	185,985	312,000	594,309	377,949
Travel expenses - land	300,000	6,680	0	1,657	0	9,311	676,002	0	0	23,451
Value of contract and commission work done	902,765	0	1,436	6,483	0	23,945	492,441	0	203,592	1,278
Audit and accounting fee	120,642	93,247	108,684	12,228	13,620	367,446	374,104	28,458	177,327	123,135
Legal fee	388,470	57,969	19,101	25,647	15,090	216,025	832,897	1,484	201,775	95,328
Advertising and promotion	279,315	302,562	1,597,697	13,058	3,360	2,118,280	2,653,455	131,794	1,872,074	387,018
Bank charges	490,287	198,287	350,634	23,859	131,475	1,257,767	2,571,714	1,607	1,891,470	135,084

SUB-CLASS	FSIC 2010 SUB-CLASS									
	47301	47411	47421	47621	47511	47711	47521	47531	47599	47611
	Retail sale of automotive fuel in specialized stores	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	Retail sale of audio and video equipment in specialized stores	Retail sale of music and video recording in specialized stores	Retail sale of textile in specialized stores	Retail sale of clothing in specialized stores	Retail sale of hardware, paints and glass in specialized stores	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	Retail sale of electrical household appliance, furniture, lighting equipment and other household articles in specialized stores	Retail sale of books, newspapers and stationary in specialized stores
Postage	31,615	17,498	118,895	6,921	202	289,103	42,086	66,883	173,814	64,988
Telephone & telecommunication	570,757	340,841	290,977	84,784	26,374	1,043,153	1,859,665	199,736	1,316,693	370,919
Office stationery and supplies	112,341	86,491	99,804	11,532	12,697	155,316	1,354,086	195,148	596,527	253,874
Management and consultation fee	16,582,519	346,461	1,845,621	298,332	0	2,698,105	3,957,932	426,401	3,325,274	673,606
Rent paid for building	1,397,535	2,440,683	4,825,077	1,427,148	214,571	17,216,724	5,345,705	585,029	5,137,095	2,503,930
Rent paid for plant and machinery	19,679	18,978	0	10,837	0	25,236	181,771	32,500	85,042	30,000
Business insurance	407,263	272,463	671,982	100,798	35,603	1,967,495	3,590,555	71,840	2,007,577	267,874
Security services	395,537	56,595	223,850	459	13,665	241,935	1,860,836	13,000	862,304	420,953
Cleaning Services	54,289	37,468	28,901	3,802	0	82,013	258,768	13,000	88,590	312,791
Entertainment expenses	123,535	21,020	72,405	23,787	1,936	112,483	582,966	0	246,714	13,121
Other expenditure	1,758,298	977,188	3,918,046	36,373	10,862	4,444,042	7,015,537	1,471	3,632,516	337,726
Intermediate Input	46,145,446	7,453,646	22,344,491	2,607,417	711,232	43,935,076	44,322,011	2,915,165	31,336,655	15,107,632
Miscellaneous Expenditure	2,481,292	1,079,457	3,072,103	503,394	142,516	11,289,677	9,959,575	350,398	6,750,565	1,808,697
Casualty insurance	32,494	5,360	0	340	0	39,488	7,612	0	2,380	500
Property income paid - land rent	260,491	0	6,500	140	0	111,702	41,600	0	350	49,756
Property income paid - interest paid	401,967	405,265	2,088,668	406,639	939	2,995,156	4,662,149	138,898	3,250,932	596,894
Property income paid - dividends paid	0	0	220,000	7,088	0	76,773	1,610,000	0	1,363,157	77,057
Property income paid -	1,085	0	0	0	0	767,770	0	0	0	0

SUB-CLASS	FSIC 2010 SUB-CLASS									
	47301	47411	47421	47621	47511	47711	47521	47531	47599	47611
	Retail sale of automotive fuel in specialized stores	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	Retail sale of audio and video equipment in specialized stores	Retail sale of music and video recording in specialized stores	Retail sale of textile in specialized stores	Retail sale of clothing in specialized stores	Retail sale of hardware, paints and glass in specialized stores	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	Retail sale of electrical household appliance, furniture, lighting equipment and other household articles in specialized stores	Retail sale of books, newspapers and stationary in specialized stores
royalty paid										
Bad and doubtful debts written off	84,769	0	356,080	100	0	137,585	1,671,801	88,657	922,282	265,156
Business licenses, rates on property paid or local government, etc	216,660	293,591	174,284	27,611	100,453	260,202	523,138	34,127	191,905	106,753
FNU levy	56,499	41,433	141,978	21,229	3,133	434,548	492,259	1,836	256,039	103,576
Exchange losses	0	-146,983	0	3,300	0	35,331	0	47,919	36,861	375,603
Loss on sale of fixed assets	24,693	27,933	23,894	30,038	0	134,991	347,900	5,886	93,019	66,937
VAT paid on supplies of goods and services	1,058,213	443,685	92	0	37,626	6,191,139	88,453	33,075	511,035	158,005
Donation	344,421	9,173	60,607	6,909	365	104,992	514,663	0	122,605	8,460
Compensation of Employees	16,767,247	5,219,251	13,989,425	2,233,308	532,588	35,663,694	47,771,486	2,824,809	27,556,343	8,237,493
Wages and salaries	11,719,136	4,753,938	12,723,019	2,035,521	504,621	32,303,474	42,370,213	2,504,520	24,555,137	7,379,405
FNPF	694,619	462,023	1,261,476	197,487	27,362	3,260,874	4,255,910	320,289	2,496,972	741,177
Payment in kind	4,353,492	3,290	4,930	300	605	99,346	1,145,363	0	504,234	116,911
Consumption of Fixed Capital	5,738,264	2,404,036	3,583,570	1,299,369	26,701	7,514,787	7,827,813	1,180,781	6,379,718	3,242,715
TOTAL EXPENDITURE	71,132,249	16,156,390	42,989,589	6,643,488	1,413,037	98,403,234	109,880,885	7,271,153	72,023,281	28,396,537

7] **GROUP 477: RETAIL SALE OF OTHER GOODS IN SPECIALIZED STORES**
478: RETAIL SALE VIA STALLS AND MARKETS
479: RETAIL TRADE NOT IN STORES, STALLS OR MARKETS

SUB-CLASS	FSIC 2010 SUB-CLASS					
	47712	47721	47731	47741	47801	47901
	Footwear and leather articles in specialized stores	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialised stores	Other retail sale of new goods in specialized stores	Retail sale of second-hand goods	Retail sale via stalls and markets	Retail trade not in stores, stalls or markets
INCOME						
Primary Activity						
Gross margin	17,529,528	22,139,511	35,940,140	27,503,971	2,105,078	96,802
Sales	34,205,639	35,540,767	82,072,342	56,618,013	53,399,432	96,802
Less COGS	16,676,111	13,401,256	46,132,202	29,114,042	51,294,353	0
Opening stock	8,031,538	4,934,021	7,275,393	15,573,019	189,350	0
Add purchases	17,310,810	13,144,739	46,873,893	27,937,746	51,355,232	0
Less closing stock	8,666,237	4,677,504	8,017,084	14,396,723	250,228	0
Secondary Activity						
Rent received for the hire of building plant, machinery and furniture, etc.	23,400	9,633	781,672	0	0	0
Subsidies received	0	0	0	0	0	0
Receipts from services rendered by establishments	0	0	0	0	0	0
Rent & receipts received - plant and machinery	0	0	149,313	0	0	0
Rent & receipts received - transport and related equipment	0	3,832	0	0	0	0
Rent & receipts received - repairs and maintenance	0	0	0	0	0	0
Value of electricity sold	0	0	0	0	0	0
Gold hedging	0	0	0	0	0	0
Receipts from contract and commission work done	15,000	0	45,367	29,795	1,890,860	0
Own account capital construction	0	0	0	0	0	0
Other income	313,502	910,288	1,620,250	238,763	175,168	0
Gross Output	17,881,430	23,063,264	38,536,742	27,772,529	4,171,106	96,803
Miscellaneous Income	5,871,818	2,228,943	5,547,318	2,883,681	1,404,557	9,120
Discount	0	0	112	2,624	0	0
Insurance claims received	195,631	10,738	17,450	18,264	5,167	0
Casualty insurance	0	0	1,072	0	296	0
Profit or loss received from any other business in which you have an interest	2,500	97,400	1,162,033	-686,209	0	0
Property income - rent received from land	0	0	0	12,800	0	0
Property income - interest received	50,675	73,987	31,096	26,108	75,170	0
Property income - dividends received	6,921	667	4,424	0	592	0
Property income - royalty	0	0	0	0	0	0

SUB-CLASS	FSIC 2010 SUB-CLASS					
	47712	47721	47731	47741	47801	47901
	Footwear and leather articles in specialized stores	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialised stores	Other retail sale of new goods in specialized stores	Retail sale of second-hand goods	Retail sale via stalls and markets	Retail trade not in stores, stalls or markets
received						
Bad and doubtful debts recovered	53	0	1,583	0	123,620	0
Exchange gain	3,125	0	188,306	26,400	0	0
Surcharge	38,718	0	40,888	12,115	6,880	0
Service and license fees	3,295,003	1,611,974	3,270,232	3,063,328	789,898	8,443
Training rebates	34	0	42,773	0	0	0
Gain on sale of fixed assets	1,635,740	12,611	657,081	394,384	389,174	677
VAT charged on goods and services provided	643,418	421,566	130,268	13,867	13,760	0
TOTAL INCOME	23,753,248	25,292,207	44,084,060	30,656,210	5,575,663	105,922
EXPENDITURE						
Expenditure on materials for use in the business	2,115,379	5,054,452	1,510,218	1,787,520	1,372,846	45,226
Change in stock	0	0	0	8,360	0	0
Petrol/Automotive diesel fuel expense	199,671	183,364	836,089	1,220,552	22,668	662
Industrial diesel fuel/heavy fuel oil	1,893	315	3,667	29,384	0	0
Kerosene	0	0	3,542	0	4,500	0
Liquid petroleum gas	10,000	0	3,692	0	370	0
Electricity expense	203,469	339,965	662,549	390,781	12,331	0
Water expense	75,904	20,797	53,445	77,286	1,178	200
Repairs & maintenance paid for vehicles	61,136	160,663	318,232	101,475	128,997	437
Repairs & maintenance paid for buildings	64,218	156,806	393,534	0	791	0
Repairs & maintenance paid for machinery and equipment	57,267	14,132	288,914	92,974	23,564	0
Cartage and haulage expenses paid to other firms	86,203	4,543	408,835	1,766,746	0	0
Travel expenses - air	66,859	111,615	216,444	414,684	-320	0
Travel expenses - water	194,875	39,009	166,460	101,988	23,317	0
Travel expenses - land	200	45,212	722	5,280	0	0
Value of contract and commission work done	4,081	3,020	17,137	0	0	0
Audit and accounting fee	73,147	46,807	120,680	60,860	16,974	0
Legal fee	10,745	1,163	57,952	121,056	14,316	0
Advertising and promotion	142,795	183,866	689,444	138,491	36,001	0
Bank charges	62,647	227,355	838,351	663,267	25,292	0
Postage	36,038	21,012	84,068	62,982	64	0
Telephone & telecommunication	156,585	118,266	415,119	133,974	85,264	501
Office stationery and supplies	119,661	87,176	71,225	231,526	15,107	0
Management and consultation fee	671,595	590,551	1,516,401	466,408	386,400	0

SUB-CLASS	FSIC 2010 SUB-CLASS					
	47712	47721	47731	47741	47801	47901
	Footwear and leather articles in specialized stores	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialised stores	Other retail sale of new goods in specialized stores	Retail sale of second-hand goods	Retail sale via stalls and markets	Retail trade not in stores, stalls or markets
Rent paid for building	2,487,960	1,675,513	5,653,122	6,008,248	91,386	0
Rent paid for plant and machinery	17,999	0	63,165	29,261	0	0
Business insurance	194,938	189,409	648,140	400,883	26,915	0
Security services	22,890	103,555	58,715	184,434	0	0
Cleaning Services	7,563	38,800	38,356	15,036	9,572	0
Entertainment expenses	606	22,836	32,983	10,927	54	0
Other expenditure	119,529	686,251	2,333,282	718,335	58,500	0
Intermediate Input	7,265,853	10,126,453	17,504,483	15,242,718	2,356,087	47,026
Miscellaneous Expenditure	575,869	990,609	1,833,034	1,256,754	118,294	317
Casualty insurance	5,764	3,248	12,452	7,689	0	0
Property income paid - land rent	515	126,914	95,883	0	613	0
Property income paid - interest paid	267,393	254,465	893,584	247,268	21,679	0
Property income paid - dividends paid	0	0	52,976	500,000	0	0
Property income paid - royalty paid	2,912	200	239,198	0	0	0
Bad and doubtful debts written off	50,903	39,652	52,371	247,638	0	0
Business licenses, rates on property paid or local government, etc	101,302	65,419	128,260	107,763	26,518	317
FNU levy	13,907	49,192	114,520	95,320	5,336	0
Exchange losses	25,903	350	10,809	0	0	0
Loss on sale of fixed assets	24,971	539	105,356	0	42,229	0
VAT paid on supplies of goods and services	80,287	435,378	106,729	5,727	20,651	0
Donation	2,012	15,252	20,896	45,349	1,268	0
Compensation of Employees	3,263,410	4,856,911	8,983,492	8,818,915	648,348	11,390
Wages and salaries	2,941,528	4,476,775	8,177,170	7,949,411	592,917	11,390
FNPF	304,791	370,735	780,645	735,568	47,933	0
Payment in kind	17,091	9,401	25,677	133,936	7,498	0
Consumption of Fixed Capital	1,119,943	692,379	3,159,799	1,411,856	478,426	0
TOTAL EXPENDITURE	12,225,075	16,666,352	31,480,808	26,730,243	3,601,155	58,733

SUMMARY OF COMPOSITION OF MACROECONOMIC AGGREGATES

DIVISION	45	46	47	GRAND TOTAL
INCOME				
Primary Activity				
Gross margin	187,388,575	506,904,921	862,791,383	1,557,084,879
Sales	778,816,855	2,629,855,540	3,402,753,766	6,811,426,161
Less COGS	591,428,278	2,122,950,618	2,539,962,378	5,254,341,274
Opening stock	190,321,690	193,274,412	415,459,507	799,055,609
Add purchases	586,862,199	2,147,963,657	2,542,581,038	5,277,406,894
Less closing stock	185,755,610	218,287,450	418,078,166	822,121,226
Secondary Activity				
Rent received for the hire of building plant, machinery and furniture, etc	1,890,436	2,164,063	16,641,525	20,696,024
Subsidies received	5,082	97,503	270,620	373,205
Receipts from services rendered by establishments	0	0	0	0
Rent & receipts received - plant and machinery	191,040	7,343,618	747,214	8,281,872
Rent & receipts received - transport and related equipment	97,729	536,489	316,352	950,570
Rent & receipts received - repairs and maintenance	0	122,917	10,509	133,426
Value of electricity sold	0	0	0	0
Gold hedging	0	0	0	0
Receipts from contract and commission work done	658,905	22,689,011	4,523,194	27,871,110
Own account capital construction	230,644	183,794	435,211	849,649
Other income	6,826,253	10,942,462	35,665,613	53,434,328
Gross Output	197,288,664	550,984,778	921,401,621	1,669,675,063
Miscellaneous Income	56,309,901	77,168,659	170,623,941	304,102,501
Discount	530	81,926	1,036,892	1,119,348
Insurance claims received	88,439	1,023,366	2,491,429	3,603,234
Casualty insurance	0	7,588	175,612	183,200
Profit or loss received from any other business in which you have an interest	1,089,302	8,413,743	4,449,456	13,952,498
Property income - rent received from land	138,570	22,899	353,058	514,530
Property income - interest received	1,406,224	2,825,871	16,585,656	20,817,751
Property income - dividends received	360,697	4,223,941	2,978,101	7,562,739
Property income - royalty received	0	2,694,013	54,982	2,748,988
Bad and doubtful debts recovered	954,114	177,090	2,425,825	3,557,029
Exchange gain	6,636,072	4,143,795	4,727,801	15,507,668
Surcharge	62,359	24,589	293,367	380,318
Service and license fees	16,380,233	26,217,132	39,968,535	82,565,900
Training rebates	92,954	896,804	3,242,499	4,232,261
Gain on sale of fixed assets	7,166,552	4,280,178	10,947,378	22,394,108
VAT charged on goods and services provided	21,933,855	22,135,724	80,893,350	124,962,929
TOTAL INCOME	253,598,565	628,153,437	1,092,025,562	1,973,777,564
EXPENDITURE				
Expenditure on materials for use in the business	17,555,071	121,870,068	71,341,255	210,766,394

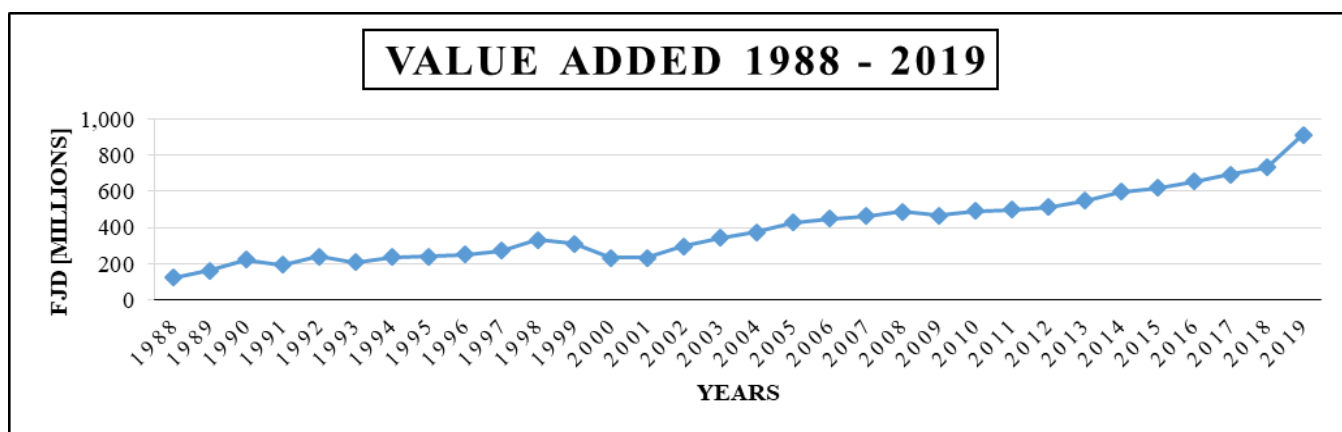
DIVISION	45	46	47	GRAND TOTAL
Change in stock	-1,809	0	-24,590,269	-24,592,078
Petrol/Automotive diesel fuel expense	3,997,973	10,606,052	17,765,419	32,369,444
Industrial diesel fuel/heavy fuel oil	37,569	36,021	275,736	349,326
Kerosene	995	0	8,062	9,057
Liquid petroleum gas	1,079	220,314	301,330	522,723
Electricity expense	3,565,308	8,708,206	29,602,092	41,875,606
Water expense	668,976	488,356	1,581,925	2,739,257
Repairs & maintenance paid for vehicles	3,648,584	8,710,575	8,609,648	20,968,807
Repairs & maintenance paid for buildings	758,699	6,652,079	7,590,917	15,001,695
Repairs & maintenance paid for machinery and equipment	1,801,166	10,548,237	6,180,663	18,530,066
Cartage and haulage expenses paid to other firms	3,944,623	9,124,987	11,025,870	24,095,480
Travel expenses - air	836,049	2,462,511	4,251,843	7,550,403
Travel expenses - water	489,057	1,994,797	3,733,943	6,217,797
Travel expenses - land	806,486	21,197,135	1,819,613	23,823,234
Value of contract and commission work done	887,682	12,059,459	2,792,503	15,739,644
Audit and accounting fee	1,003,629	1,616,310	3,872,773	6,492,712
Legal fee	362,270	4,493,477	2,768,502	7,624,249
Advertising and promotion	2,850,923	12,108,800	13,870,706	28,830,429
Bank charges	3,093,364	3,688,451	15,640,335	22,422,150
Postage	295,092	194,983	1,283,301	1,773,376
Telephone & telecommunication	1,419,913	7,374,471	9,229,696	18,024,080
Office stationery and supplies	1,802,693	1,739,473	5,466,845	9,009,011
Management and consultation fee	4,170,185	15,750,151	43,863,866	63,784,202
Rent paid for building	8,939,121	8,289,845	74,368,450	91,597,416
Rent paid for plant and machinery	1,386,994	331,419	1,280,060	2,998,473
Business insurance	3,386,178	7,437,851	16,732,567	27,556,596
Security services	2,258,806	791,587	7,240,328	10,290,721
Cleaning Services	1,386,858	493,781	1,783,276	3,663,915
Entertainment expenses	143,661	899,083	1,526,544	2,569,288
Other expenditure	2,946,229	21,058,907	39,257,819	63,262,955
Intermediate Input	74,443,424	300,947,386	380,475,618	755,866,428
Miscellaneous Expenditure	25,117,232	49,072,347	109,211,684	183,401,263
Casualty insurance	49,911	16,041	300,247	366,199
Property income paid - land rent	264,709	223,405	988,310	1,476,424
Property income paid - interest paid	5,103,548	13,086,719	33,168,517	51,358,784
Property income paid - dividends paid	2,249,990	4,763,459	9,741,103	16,754,552
Property income paid - royalty paid	0	2,990,597	1,044,396	4,034,993
Bad and doubtful debts written off	2,282,448	4,170,460	5,754,114	12,207,022
Business licenses, rates on property paid or local government, etc	644,672	1,408,831	3,972,727	6,026,230
FNU levy	345,397	653,782	2,803,320	3,802,499
Exchange losses	659,140	1,213,208	1,224,475	3,096,823
Loss on sale of fixed assets	301,570	509,422	1,336,795	2,147,787
VAT paid on supplies of goods and services	12,919,772	19,672,525	47,022,103	79,614,400

DIVISION	45	46	47	GRAND TOTAL
Donation	296,075	363,898	1,855,577	2,515,550
<i>Compensation of Employees</i>	<i>46,793,939</i>	<i>94,852,741</i>	<i>265,672,085</i>	<i>407,318,765</i>
Wages and salaries	41,038,782	81,566,754	234,018,313	356,623,849
FNPF	5,012,105	7,463,296	22,752,990	35,228,391
Payment in kind	743,052	5,822,691	8,900,782	15,466,525
<i>Consumption of Fixed Capital</i>	<i>21,423,679</i>	<i>30,112,480</i>	<i>65,640,024</i>	<i>117,176,183</i>
TOTAL EXPENDITURE	167,778,274	474,984,954	820,999,411	1,463,762,639

APPENDIX III: VALUE ADDED 1988 – 2019

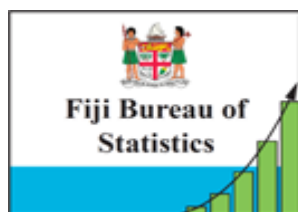
The table below shows VA of the wholesale and retail trade activity from 1988. The data have been estimated for non-response. Despite extensive search, data/reports for 1970 could not be located.

YEAR	TYPE OF SURVEY	VALUE ADDED (\$)
1988	Sample survey	125,976,000
1989	Sample survey	164,603,000
1990	Sample survey	224,559,000
1991	Sample survey	194,358,000
1992	Sample survey	240,622,000
1993	Sample survey	209,831,000
1994	Sample survey	237,056,000
1995	Complete enumeration	239,555,639
1996	Sample survey	251,004,844
1997	Sample survey	273,437,362
1998	Sample survey	333,435,554
1999	Sample survey	310,453,670
2000	Sample survey	232,863,892
2001	Sample survey	234,446,369
2002	Complete enumeration	298,737,418
2003	Sample survey	344,646,322
2004	Sample survey	376,769,761
2005	Sample survey	429,102,065
2006	Sample survey	448,132,079
2007	Sample survey	463,000,724
2008	Sample survey	488,060,765
2009	Sample survey	466,390,951
2010	Sample survey	491,794,800
2011	Complete enumeration	498,027,447
2012	Sample survey	513,235,513
2013	Sample survey	549,756,624
2014	Complete enumeration	598,469,403
2015	Sample survey	619,177,949
2016	Sample survey	654,961,036
2017	Sample survey	693,055,920
2018	Sample survey	732,558,658
2019	Complete enumeration	913,808,635



Decline in 2000 were due to the political unrest.

APPENDIX IV: SAMPLE QUESTIONNAIRE



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

*P O Box 2221
Government Buildings
Suva
FIJI*

*Telephone: [679] 331 5822
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CONFIDENTIAL

DESPATCHED: 30/06/20

2019 CENSUS OF WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES

Tax Identification Number

--	--	--	--	--	--	--	--	--	--	--	--	--

Please correct any error appearing in this label.

Dear Sir/Madam,

Enclosed is a copy of the 2019 Census of Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles questionnaire.

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

PURPOSE: The census provides an important means of understanding the composition and structure of the industry and assessing the contribution of this sector to the economy. The results of the Census will be used by the Fiji Bureau of Statistics in the estimation of the National Income of Fiji and in the provision of other key indicators.

REFERENCE PERIOD: Reference period is the calendar year 2019. If your accounting year is different provide information approximating closest to the calendar year 2019. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

COMPULSORY REQUIREMENT: The census is conducted under the provisions of the Statistics Act 1961 (Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill the questionnaire and return it to the undersigned on or before **30/07/20**. 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: Mr. Sahib on e-mail asahib@statsfiji.gov.fj or telephone 331 5822 (ext. 386 244) or direct line 323 0844.

Kemueli Naiqama [Mr]
Chief Executive

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

- The wholesale trade includes the sale without transformation of new and used goods to the retailers; to industrial, commercial, institutional or professional users; or to other wholesalers; or acting as agents in buying merchandise for or selling merchandise to, such persons or companies. The principal types of business included are merchant wholesalers, i.e. 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.

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 cannot be provided on this basis, please provide an explanatory note.

ORGANISATIONAL STRUCTURE

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

FORM OF OWNERSHIP

- | | |
|---|--|
| 5 | <p>(1) Fiji owned:
This is an establishment operating in Fiji in which 51% or more equity is held locally.</p> <p>(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.</p> <p>(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.</p> |
|---|--|

EQUITY PARTICIPATION

- | | |
|---|---|
| 6 | Give the proportion of the share capital held by residents of Fiji. Equity share capital held by companies or individuals on behalf of residents of Fiji should also be included. |
|---|---|

OPERATING STATUS

If you are no longer in business, a **STATUTORY DECLARATION** must be attached the questionnaire with the words “**CLOSED BUSINESS**” written across the questionnaire and returned to the Fiji Bureau of Statistics. The Statutory Declaration must be signed by a Magistrate or a Barrister\Solicitor, Justice of Peace or a member of the Notary Public acting on your behalf. The Statutory Declaration must state the name of the business, nature of its activity and the date on which it ceased operation.

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.

1. Organisational Structure

Does this business operate at more than one location?			
Please tick the appropriate box: No <input checked="" type="checkbox"/> Yes If yes, please give details below:			
NAME OF ESTABLISHMENT\BRANCH (1)	PHYSICAL LOCATION OF BUSINESS (2)	MAIN TYPE OF BUSINESS OR ACTIVITY (3)	FSIC [FOR OFFICIAL USE ONLY] 001

2. Accounting Period

Please state the accounting period:	From	\	\ 2019	To	\	\ 2019
-------------------------------------	------	---	--------	----	---	--------

3. Legal Status of Organisation

Please tick appropriate box					
002	Sole Trader	1		Partnership	2
	Private Limited Company	3		Public Limited Company	4
	Co-operative	5		Government Owned Trading Entity	6
	Statutory Boards	7		Central Government	8
	Local Authority owned entity	9		Local Government	10
	Joint Venture and Consortia	11		Non-profit organisation	12
	Trusts and Estates	13		Consulates and Foreign Embassies	14
	Branch of a Company Incorporated Overseas	15		Societies and Associations	16
	Other Business Type (specify)				17

4. International Trade

Please tick appropriate box	Yes	No
Does the establishment import or export any type of goods or services		
If yes, please specify. Import of goods		

5. Form of Ownership

Please tick appropriate box					
003	Fiji owned	1		Branch of an overseas company	2
	Subsidiary of an overseas company	3		Others (specify)	4

6. Equity Participation

Please indicate the equity capital held by Fiji Citizens. As at end of 2019	100%
---	------

INCOME FROM SALES DURING THE ACCOUNTING YEAR

- 7 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.

OTHER INCOME

- 10 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.
- 11 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

Income and Other Income Derived During the Accounting Period		
7	DESCRIPTION OF PRODUCT	VALUE \$
	a) Sale of motor vehicle	004
	b) Maintenance and repair of motor vehicles	005
	c) Sale of motor vehicle parts and accessories	006
	d) Sale, maintenance and repair of motor cycles related parts and accessories	007
	e) Sale of Automotive Fuel	008
	f) Groceries	009
	g) Fresh and frozen meat, fish etc.	010
	h) Fresh and frozen fruit and vegetable	011
	i) Bakery products including confectionery, soft drinks, dairy products etc.	012
	j) Beer, wines and spirits; including yaqona	013
	k) Tobacco and cigarettes etc.	014
	l) Textiles, clothing and footwear	015
	m) Household goods	016
	n) Office, industrial and agricultural machinery and equipment	017
	o) Other commodities (specify) _____	018

Other Income		
8	Discount	019
9	Subsidies and grants received	020
10	Business insurance claims received	021
11	Casualty insurance claims received	022
12	Profit or loss received from any other business in which you have an interest	023
13	Rent & Receipts received - Building	024
14	Rent & Receipts received – Plant and machinery	025
15	Rent & Receipts received – Transport and related equipment	026
16	Rent & Receipts received – Repairs and maintenance	027
17	Rent received from land	028
18	Interest received	029
19	Dividends received	030
20	Royalty received	031
21	Bad and doubtful debts recovered	032
22	Exchange gain	033
23	Gain on sale of fixed assets	034
24	Commissions received	035
25	Service and license fees	036
26	Training rebates	037
27	Others Income (specify)	038
28	VAT charged on goods and services provided	039
29	Grand Total of All Income Received (Codes 004 to 039)	040

PURCHASES OF MATERIALS DURING THE YEAR

- 30 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 47. Exclude all purchases of plant and machinery and other capital equipment purchased by you, which should be, included in question 91.

FUEL, ELECTRICITY AND WATER

- 32 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc. should be included.
- 33-34 This should include industrial diesel, heavy fuel oil, kerosene etc.
- 36 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

OTHER EXPENDITURE

- 38-40 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.
- 41 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.
- 45 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.
- 56 Include payment in respect of leased\rented land.
- 57 Interest payments include interest on long-term debts and interest on any other money the establishment has borrowed.

COMPENSATION OF EMPLOYEES

- 74 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.
- 76 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.

Expenses

Purchases of Materials and Operating Expenditure			
30	Expenditure on materials for use in the business		VALUE (\$)
	a]	041	
	b]	042	
	c]	043	
31	Expenditure on goods for resale without further processing	044	
Fuel, Electricity and Water			
32	Petrol/Automotive diesel oil	045	
33	Industrial diesel fuel/Heavy fuel oil	046	
34	Kerosene	047	
35	Liquid petroleum gas	048	
36	Electricity	049	
37	Water	050	
Other Expenditure			
38	Repairs and maintenance paid for Motor vehicles	051	
39	Repairs and maintenance paid for Building	052	
40	Repairs and maintenance paid for Machinery and equipment	053	
41	Cartage and haulage expenses paid to other firms	054	
42	Travel expenses – Air	055	
43	Travel expenses – Land	056	
44	Travel expenses – Water	057	
45	Value of contract and commission work done	058	
46	Audit and accounting	059	
47	Legal fee	060	
48	Advertising and promotion etc.	061	
49	Bank charges	062	
50	Postage	063	
51	Telephone and telecommunication	064	
52	Office stationery and supplies	065	
53	Management and consultation fee	066	
54	Rent paid for building	067	
55	Rent paid for Plant and machinery	068	
56	Rent paid for land	069	
57	Interest paid	070	
58	Dividends paid	071	
59	Royalty paid	072	
60	Bad and doubtful debts written off	073	
61	Business licenses, rates on property paid to central or local government etc	074	
62	Insurance paid - Business	075	
63	Insurance paid - Casualty	076	
64	Fiji National University [FNU] levy	077	
65	Exchange losses	078	
66	Loss on sale of fixed assets	079	
67	Donation made	080	
68	Security services	081	
69	Cleaning Services	082	
70	Entertainment expenses	083	
71	Depreciation claimed (to agree with question 86 (8))	084	
72	All other costs and expenses	085	
73	VAT paid on supplies of goods and services	086	
Compensation of Employees			
74	Gross Wages and Salaries	087	
75	Employers Contribution to FNPF	088	
76	Payment In Kind	089	
77	Grand Total of Expenditure Incurred [Codes 041 to 089 excluding 071]	090	

STOCKS

78 All trading stocks (stocks intended for resale) should be included. Stocks of capital goods intended for resale should also be included.

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 78.

LOANS AND ADVANCES

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

NET EARNINGS

83 This is the net profit of your establishment\ enterprise from the profit and loss account.

NUMBER OF EMPLOYMENT

84 Please note that the information in respect of employment is for the last pay week in June 2019.

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.

ENVIRONMENT RELATED QUESTIONS

85 In view of the importance of climate change and disaster related events, the FBoS has embarked on compiling Environment Economic Account to be consistent and comparable with other countries. Therefore, the need to capture these statistics from all sectors within the economy, including all business entities. The information provided by the establishment would help us further improve these accounts which would be used in planning and policy formulation.

78. Stocks

Please give the value of stocks held by your establishment		VALUE OF STOCKS (\$)		
		OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
Finished goods produced by the establishment and intended for sale	091			
Work-in-progress	094			
Finished goods bought for resale	097			
Materials, fuels, supplies and components	100			
Total	103			

82. Loans and Advances - Closing Balance

Locally	106	
Abroad	107	
Total	108	

83.

Net Earnings		Amount (\$)
Net profit\loss of your establishment\enterprise. [Codes (040+105)-090]	109	

84. Number of Employment

			NUMBER EMPLOYED
a]	Working with pay		
	Fiji citizens	110	
	Expatriates	111	
b]	Working without pay		
	i] Working proprietors	112	
	ii] Unpaid family workers	113	
	Total (110+111+112+113)	114	
c]	The total number in employment by gender		
	i] Total Males	115	
	ii] Total Females	116	

85. Environment Related Questions

[117]	Please tick the appropriate source of water for the establishments		
	Metered Water [WAF]	1	
	Rain Water	2	
	River / Creek	3	
	Bore Hole	4	
	Others (Please specify)	5	
[118]	Please tick the appropriate source of energy for the establishments		
	Electricity [EFL]	1	
	Electricity [Own Generation]	2	
	(a) Solar	2a	
	(b) Hydro	2b	
	(c) Diesel / Thermal	2c	
	(d) Windmill	2d	
[119]	Please indicate the method of solid waste disposal of the establishments		
	Collection by City / Town Council	1	
	Collection by Private Companies	2	
	Private Incineration	3	
	Private Dumpsite	4	
	Recycled	5	
	Others (Please specify)	6	
[120]	Please indicate the method of liquid waste disposal of the establishments		
	Connected to Sewerage Line	1	
	Septic Tank	2	
	Disposal in the sea / river	3	
	Others (Please specify)	4	

FIXED CAPITAL ASSETS

86 (8) Please ensure that: The value given for depreciation should agree with the value given in question (084).

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

86 Entertainment Literary/Artistic Originals include:

- (a) Precious stones and metals (e.g. diamonds, non-monetary gold, Platinum and silver);
- (b) Antiques and other art objects (e.g. painting and sculptures); and
- (c) Other valuables (e.g. jewellery and collector items).

Fixed Capital Assets										
86		Opening Book Value	VALUE (\$)							
			Purchase of new and second hand assets at cost		Land Development & Improvement	Own Account Capital Construction	Other Changes	Sale of Capital Assets	Depreciation	Closing Book Value
			Locally	From abroad						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential Buildings	121									
Non - Residential Building	130									
Other structures	139									
Land	148									
Transport vehicles and related equipment	157									
ICT equipment	166									
Furniture, fixtures and office equipment	175									
Other Machinery & Equipment	184									
Cost of Ownership transfer on non-produced assets	193									
Research & Development	202									
Minerals Exploration & Evaluation	211									
Computer Software & Databases	220									
Entertainment Literary/Artistic Originals	229									
Renewable Energy Equipment related	238									
Other Intellectual Property Products	247									
Total	256									

Person we should contact if any queries arise regarding this form:

Name: _____

Telephone: _____

Facsimile: _____

Email: _____

Signature: _____

THANK YOU FOR COMPLETING THE QUESTIONNAIRE

APPENDIX V: QUARTERLY WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES SALES

[000's]

FSIC 2010	Industry	Annual	2019			
		2019	Mar	Jun	Sep	Dec
TOTAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES		4,387,170	1,083,873	1,093,112	1,098,095	1,112,088
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES		459,455	116,389	112,778	114,802	115,484
45101	Sale of motor vehicle	273,038	68,693	66,557	68,794	68,994
45201	Maintenance and repair of motor vehicles	36,985	9,238	9,420	9,112	9,215
45301	Sale of motor vehicle parts and accessories	122,865	31,286	30,246	30,520	30,812
45401	Sale, maintenance and repair of motor cycles related parts and accessories	26,567	7,172	6,555	6,376	6,463
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES		1,942,707	475,201	482,871	486,483	498,154
46101	Wholesale on a fee or contract basis	13,823	3,364	3,390	3,506	3,563
46301	Wholesale of food and non-alcoholic drinks	489,587	119,645	121,330	122,314	126,298
46302	Wholesale of alcoholic drinks and tobacco	57,118	13,364	14,447	14,510	14,797
46411	Wholesale of textiles and clothing	6,373	1,611	1,588	1,600	1,574
46412	Wholesale of footwear	10,002	2,467	2,422	2,599	2,514
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	95,579	24,047	24,213	23,365	23,955
46499	Wholesale of other household goods not elsewhere specified	38,456	9,706	9,528	9,540	9,683
46511	Wholesale of computers, computer peripheral equipment and software	20,886	4,924	5,014	5,462	5,487
46521	Wholesale of electronic and telecommunications equipment and parts	6,880	1,771	1,687	1,706	1,717
46531/ 46599	Wholesale of agricultural machinery, equipment and supplies and Wholesale of other machinery, equipment and supplies	14,140	4,162	3,142	3,376	3,459
46611	Wholesale of solid, liquid and gaseous fuels and related products	1,169,022	285,134	290,879	293,220	299,789
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	3,469	844	864	875	886
46699	Wholesale of waste and scrap and other products n.e.c.	16,528	3,950	4,157	4,200	4,220
46901	Non-specialized wholesale trade	844	212	210	210	212
RETAIL TRADE EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES		1,985,008	492,283	497,463	496,810	498,450
47111	Retail sale in non-specialized stores with food, beverages or tobacco predominating	570,286	140,770	142,754	143,335	143,426
47199	Other retail sales in non-specialized stores	32,813	8,317	7,911	8,308	8,277
47211	Retail sale of food and non-alcoholic beverages in specialized stores	100,076	24,509	24,777	25,371	25,420
47221	Retail sale of alcoholic beverages in specialized stores	25,655	6,596	6,460	6,261	6,338
47301	Retail sale of automotive fuel	254,485	62,340	64,672	63,228	64,245
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	56,069	14,022	13,816	14,108	14,122
47421/ 47621	Retail sale of audio and video equipment in specialized stores and Retail sale of music and video recordings in specialized stores	54,914	14,251	14,827	13,024	12,812

FSIC 2010	Industry	Annual	2019			
		2019	Mar	Jun	Sep	Dec
47511/ 47711	Retail sale of textiles in specialized stores and Retail sale of clothing in specialized stores	175,601	44,944	42,959	43,738	43,960
47521	Retail sale of hardware, paints and glass in specialized stores	371,988	91,591	92,941	93,366	94,090
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	174,607	43,277	44,677	43,489	43,164
47611	Retail sale of books, newspapers and stationery in specialized stores	19,902	4,894	4,633	5,198	5,177
47712	Retail sale of footwear and leather articles in specialized stores	59,814	14,665	14,901	15,130	15,118
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	34,190	8,774	8,457	8,471	8,489
47731	Other retail sale of new goods in specialized stores	14,663	3,594	3,635	3,714	3,720
47741	Retail sale of second hand goods in stores	39,304	9,583	9,883	9,906	9,931
47801	Retail sale via stalls and markets	270	65	68	69	68
47901	Retail trade not in stores, stalls or markets	371	91	92	94	94

APPENDIX VI: QUARTERLY WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES CLOSING STOCKS
[000's]

FSIC 2010	Industry	Quarterly			
		2019			
		Mar	Jun	Sep	Dec
TOTAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES		468,357	470,435	472,054	472,871
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES		64,210	64,752	65,061	65,282
45101	Sale of motor vehicle	36,310	36,673	36,712	36,798
45201	Maintenance and repair of motor vehicles	3,815	3,853	3,881	3,891
45301	Sale of motor vehicle parts and accessories	19,482	19,577	19,773	19,894
45401	Sale, maintenance and repair of motor cycles related parts and accessories	4,603	4,649	4,695	4,699
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES		182,935	183,223	183,953	184,121
46101	Wholesale on a fee or contract basis	1,920	1,939	1,958	1,961
46301	Wholesale of food and non-alcoholic drinks	16,819	16,624	16,790	16,845
46302	Wholesale of alcoholic drinks and tobacco	752	760	768	772
46411	Wholesale of textiles and clothing	778	786	794	799
46412	Wholesale of footwear	652	659	666	675
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	8,541	8,457	8,542	8,549
46499	Wholesale of other household goods not elsewhere specified	1,160	1,172	1,184	1,189
46511	Wholesale of computers, computer peripheral equipment and software	1,695	1,712	1,729	1,735
46521	Wholesale of electronic and telecommunications equipment and parts	667	671	678	684
46531/ 46599	Wholesale of agricultural machinery, equipment and supplies and wholesale of other machinery, equipment and supplies	2,267	2,290	2,312	2,325
46611	Wholesale of solid, liquid and gaseous fuels and related products	145,286	145,739	146,102	146,125
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	259	262	265	275
46699	Wholesale of waste and scrap and other products n.e.c.	1,674	1,691	1,701	1,718
46901	Non-specialized wholesale trade	465	461	464	469
RETAIL TRADE EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES		221,212	222,460	223,040	223,468
47111	Retail sale in non-specialized stores with food, beverages or tobacco predominating	32,951	33,281	33,465	33,486
47199	Other retail sales in non-specialized stores	3,227	3,157	3,142	3,149
47211	Retail sale of food and non-alcoholic beverages in specialized stores	7,185	7,257	7,264	7,289
47221	Retail sale of alcoholic beverages in specialized stores	773	779	782	788
47301	Retail sale of Automotive Fuel	45,015	45,112	45,214	45,221
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	5,978	6,038	6,098	6,110
47421/ 47621	Retail sale of audio and video equipment in specialized stores and Retail sale of music and video recordings in specialized stores	15,577	15,733	15,611	15,689
47511/ 47711	Retail sale of textiles in specialized stores and Retail sale of clothing in specialized stores	23,325	23,558	23,622	23,687
47521	Retail sale of hardware, paints and glass in specialized stores	32,314	32,637	32,811	32,844
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	30,208	30,112	30,223	30,298
47611	Retail sale of books, newspapers and stationery in specialized stores	6,797	6,865	6,768	6,798
47712	Retail sale of footwear and leather articles in specialized stores	7,714	7,691	7,720	7,740

FSIC 2010	Industry	Quarterly			
		2019			
		Mar	Jun	Sep	Dec
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	9,041	9,131	9,204	9,242
47731	Other retail sale of new goods in specialized stores	626	632	637	642
47741	Retail sale of second hand goods in stores	454	450	453	460
47801	Retail sale via stalls and markets	0	0	0	0
47901	Retail trade not in stores, stalls or markets	27	27	26	25