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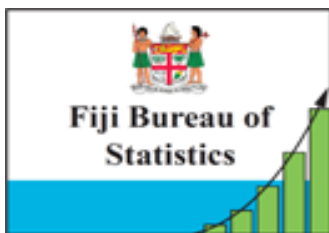
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## **ECONOMIC SURVEYS**

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

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## **PREFACE AND ACKNOWLEDGEMENTS**

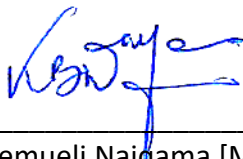
The report provides information on the Wholesale and Retail Trade industry in 2021. Wholesalers and Retailers are in the business of re-selling goods that have been purchased from suppliers. The goods include motor vehicles, motor cycles, machinery, electrical appliances, computers, food, beverages, 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. The department would also like to thank the staff who were engaged in the conduct of the survey and the preparation of this report.



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Kemueli Naidama [Mr]  
**Chief Executive - FBoS**

## **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.

# CONTENTS

	<u>Page No</u>
Preface and Acknowledgements	IV
Contents	VI
List of Tables	VII
<b>1 INTRODUCTION</b>	
1.1 History of Surveys Undertaken	1
1.2 Need for Statistics Relating to Wholesale and Retail Trade; Repair of Motor Vehicles and Motor Cycles	2
<b>2 METHODOLOGY</b>	
2.1 Legal Basis	2
2.2 Coverage and Scope	2
2.3 Statistical Unit	3
2.4 The Frame	3
2.5 Questionnaire Design	3
2.6 Data Collection and Survey Procedures	3
2.7 Data Processing	3
2.8 Reference Period	3
2.9 Non-responding Establishments	3
2.10 Rate-up Factors	4
<b>3 RESULTS</b>	
3.1 The Survey Response	5
3.2 Legal Status of Establishments	7
3.3 Ownership of Establishments	9
3.4 Number of Establishments by Employment Size Group	11
3.5 Number of Persons Engaged as at 30 <sup>th</sup> June 2021	13
3.6 Macroeconomic Aggregates	17
3.7 Gross Fixed Capital Formation	20
3.8 Average Gross Margin per Establishment	23
3.9 Average Compensation of Employees per paid Employee	25
3.10 Loans and Advances	27
3.11 2021 Results Compared with 2020 Results	29



**LIST OF TABLES**

Table 1A:	The Survey Response	5
Table 1B:	Responding Establishment Contribution	6
Table 2:	Legal Status of Establishments	7
Table 3:	Ownership of Establishments	9
Table 4:	Number of Establishments by Employment Size Group	11
Table 5A:	Number of Persons Engaged	13
Table 5B:	Number of Persons Engaged by Gender	15
Table 6:	Macroeconomic Aggregates (\$)	17
Table 7:	Gross Fixed Capital Formation (\$)	20
Table 8:	Average Gross Margin per Establishment	23
Table 9:	Average Compensation of Employees per Paid Employee	25
Table 10:	Loans and Advances	27
Table 11:	2021 Results Compared with 2020 Results	29

**LIST OF APPENDICES**

I	Concepts and Definitions	30
II	Composition of Macroeconomic Aggregates	32
III	Value Added 1988 – 2021	60
IV	Sample Questionnaire	62
V	Quarterly Wholesale and Retail Trade and Repair of Motor Vehicles and Motor Cycles Sales	73

# **1 INTRODUCTION**

## **1.1 History of Surveys Undertaken**

This report contains the results of the survey carried out for the 2021 Wholesale and Retail Trade; Repair of Motor Vehicles and Motor Cycles (refer to 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 2021 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 to 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 2021 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 emailed 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 2021. 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 2021.

### **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 2021, there were 1,834 establishment respondents compared to 2,132 establishment's respondents in 2020.

## 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 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 and 8 to 10 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			
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b>				
45101	Sale of motor vehicles	58	41	71
45201	Maintenance and repair of motor vehicles	103	76	74
45401	Sale, maintenance and repair of motor cycles related parts and accessories	3	3	100
45301	Sale of motor vehicle parts and accessories	143	105	73
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>				
46101	Wholesale on a fee or contract basis	13	10	77
<b>Wholesale of Food, Beverages and Tobacco</b>				
46301	Wholesale of food and non-alcoholic drinks	70	59	84
46302	Wholesale of alcoholic drinks			
46303	Wholesale of tobacco	8	7	88
<b>Wholesale of Textiles, Clothing and Footwear</b>				
46411	Wholesale of textiles and clothing	7	7	100
46412	Wholesale of footwear	3	3	100
<b>Wholesale of Other Household Goods</b>				
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	12	9	75
46499	Wholesale of other household goods n.e.c	24	17	71
<b>Wholesale of Machinery, Equipment and Supplies</b>				
46511	Wholesale of computers, computer peripheral equipment and software	21	17	81
46521	Wholesale of electronic and telecommunications equipment and parts	14	12	86
46531	Wholesale of agricultural machinery, equipment and supplies	5	5	100
46599	Wholesale of other machinery and equipment	14	10	71
<b>Other Specialized Wholesale</b>				
46611	Wholesale of solid, liquid and gaseous fuels and related products	39	38	97
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	21	21	100
46699	Wholesale of waste and scrap and other products n.e.c	4	4	100
46901	Non-specialized wholesale trade	7	5	71

FSIC 2010		SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB-CLASS	ACTIVITY			
<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>				
<b>Retail Sale of Non-Specialized Stores</b>				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	149	119	80
47199	Other retail sales in non-specialized stores	34	34	100
47631	Retail sale of sporting equipment in specialized stores	17	15	88
<b>Retail Sale of Food, Beverages and Tobacco in Specialized Stores</b>				
47211	Retail sale of food in specialized stores	338	240	71
47221	Retail sale of beverages in specialized stores	17	12	71
47231	Retail sale of tobacco products in specialized stores	7	5	71
47301	Retail sale of automotive fuel in specialized stores	66	66	100
<b>Retail Sale of Information and Communication Equipment in Specialized Stores</b>				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	61	45	74
47421	Retail sale of audio and video equipment in specialized stores	51	44	86
47621	Retail sale of music and video recordings in specialized stores	55	40	73
<b>Retail Sale of Other Household Equipment in Specialized Stores</b>				
47511	Retail sale of textiles in specialized stores	17	12	71
47711	Retail sale of clothing in specialized stores	226	174	77
47521	Retail sale of hardware, paints and glass in specialized stores	209	209	100
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	2	2	100
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	126	101	80
<b>Retail Sale of Cultural and Recreation Goods in Specialized Stores</b>				
47611	Retail sale of books, newspapers and stationary in specialized stores	43	31	72
<b>Retail Sale of Other Goods in Specialized Stores</b>				
47712	Footwear and leather articles in specialized stores	66	49	74
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	32	24	75
47731	Other retail sale of new goods in specialized stores	114	81	71
47741	Retail sale of second-hand goods	94	72	77
47801	Retail sale via stalls and markets	8	6	75
47901	Retail trade not in stores, stalls or markets	4	4	100
<b>GRAND TOTAL</b>		<b>2,305</b>	<b>1,834</b>	<b>80</b>

**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	1,197,115,748	967,707,063	81

### 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							
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b>								
45101	Sale of motor vehicle	1	0	0	40	0	0	41
45201	Maintenance and repair of motor vehicles	65	0	0	11	0	0	76
45401	Sale, maintenance and repair of motor cycles related parts and accessories	0	0	0	3	0	0	3
45301	Sale of motor vehicle parts and accessories	25	3	0	77	0	0	105
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>								
46101	Wholesale on a fee or contract basis	0	0	0	10	0	0	10
<b>Wholesale of food, beverages and tobacco</b>								
46301	Wholesale of food and non-alcoholic drinks	5	1	0	53	0	0	59
46302	Wholesale of alcoholic drinks							
46303	Wholesale of tobacco	0	0	0	7	0	0	7
<b>Wholesale of textiles, clothing and footwear</b>								
46411	Wholesale of textiles and clothing	1	3	0	3	0	0	7
46412	Wholesale of footwear	0	0	0	3	0	0	3
<b>Wholesale of other household goods</b>								
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	1	0	0	8	0	0	9
46499	Wholesale of other household goods n.e.c	4	0	0	13	0	0	17
<b>Wholesale of machinery, equipment and supplies</b>								
46511	Wholesale of computers, computer peripheral equipment and software	1	0	0	16	0	0	17
46521	Wholesale of electronic and telecommunications equipment and parts	1	4	0	7	0	0	12
46531	Wholesale of agricultural machinery, equipment and supplies	3	0	0	2	0	0	5
46599	Wholesale of other machinery and equipment	1	0	0	9	0	0	10
<b>Other specialized wholesale</b>								
46611	Wholesale of solid, liquid and gaseous fuels and related products	0	0	0	38	0	0	38
46631	Wholesale of construction materials, hardware, plumbing and heating equipment	4	0	0	17	0	0	21
46699	Wholesale of waste and scrap and other product not elsewhere specified	0	0	0	4	0	0	4
46901	Non-specialized wholesale trade	0	0	0	5	0	0	5



FSIC 2010		SOLE TRADER	PARTNERSHIP	CO-OPERATIVE	PRIVATE LIMITED COMPANY	PUBLIC LIMITED COMPANY	NON-PROFIT ORGANISATION	TOTAL
SUB-CLASS	ACTIVITY							
<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>								
<b>Retail sale of non-specialized stores</b>								
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	2	0	0	106	11	0	119
47199	Other retail sales in non-specialized stores	12	0	0	22	0	0	34
47631	Retail sale of sporting equipment in specialized stores	1	0	0	14	0	0	15
<b>Retail sale of food, beverages and tobacco in specialized stores</b>								
47211	Retail sale of food in specialized stores	188	1	0	51	0	0	240
47221	Retail sale of beverages and tobacco in specialized stores	2	1	0	9	0	0	12
47231	Retail sale of tobacco products in specialized stores	2	0	0	3	0	0	5
47301	Retail sale of automotive fuel in specialized stores	6	0	0	60	0	0	66
<b>Retail sale of information and communication equipment in specialized stores</b>								
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	1	0	0	44	0	0	45
47421	Retail sale of audio and video equipment in specialized stores	0	1	0	43	0	0	44
47621	Retail sale of music and video recordings in specialized stores	10	1	0	29	0	0	40
<b>Retail sale of household equipment in specialized stores</b>								
47511	Retail sale of textiles in specialized stores	6	1	0	5	0	0	12
47711	Retail sale of clothing in specialized stores	14	9	0	151	0	0	174
47521	Retail sale of hardware, paints and glass in specialized stores	8	1	0	200	0	0	209
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	0	0	0	2	0	0	2
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	2	0	0	99	0	0	101
<b>Retail sale of cultural and recreation goods in specialized stores</b>								
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies	8	6	0	16	0	1	31
<b>Retail sale of other goods in specialized stores</b>								
47712	Footwear and leather articles in specialized stores	6	0	0	43	0	0	49
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	9	0	0	15	0	0	24
47731	Other retail sale of new goods in specialized stores	11	2	0	68	0	0	81
47741	Retail sale of second-hand goods	7	1	0	64	0	0	72
47801	Retail sale via stalls and markets	5	0	0	1	0	0	6
47901	Retail trade not in stores, stalls or markets	2	0	0	2	0	0	4
<b>GRAND TOTAL</b>		<b>414</b>	<b>35</b>	<b>0</b>	<b>1,373</b>	<b>11</b>	<b>1</b>	<b>1,834</b>

### 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				
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>					
45101	Sale of motor vehicles	41	0	0	41
45201	Maintenance and repair of motor vehicles	76	0	0	76
45401	Sale, maintenance and repair of motor cycles related parts and accessories	3	0	0	3
45301	Sale of motor vehicle parts and accessories	105	0	0	105
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>					
46101	Wholesale on a fee or contract basis	10	0	0	10
<b>Wholesale of food, beverages and tobacco</b>					
46301	Wholesale of food and non-alcoholic drinks	59	0	0	59
46302	Wholesale of alcoholic drinks				
46303	Wholesale of tobacco	7	0	0	7
<b>Wholesale of textiles, clothing and footwear</b>					
46411	Wholesale of textiles and clothing	7	0	0	7
46412	Wholesale of footwear	3	0	0	3
<b>Wholesale of other household goods</b>					
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	9	0	0	9
46499	Wholesale of other household goods n.e.c	17	0	0	17
<b>Wholesale of machinery, equipment and supplies</b>					
46511	Wholesale of computers, computer peripheral equipment and software	15	2	0	17
46521	Wholesale of electronic and telecommunications equipment and parts	12	0	0	12
46531	Wholesale of agricultural machinery, equipment and supplies	5	0	0	5
46599	Wholesale of other machinery and equipment	10	0	0	10
<b>Other specialized wholesale</b>					
46611	Wholesale of solid, liquid and gaseous fuels and related products	38	0	0	38
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	4	0	0	4
46901	Non-specialized wholesale trade	5	0	0	5
<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>					
<b>Retail sale of non-specialized stores</b>					

FSIC 2010		FIJI OWNED	BRANCH OF AN OVERSEAS COMPANY	SUBSIDIARY OF AN OVERSEAS COMPANY	TOTAL
SUB-CLASS	ACTIVITY				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	119	0	0	119
47199	Other retail sales in non-specialized stores	34	0	0	34
47631	Retail sale of sporting equipment in specialized stores	15	0	0	15
<b>Retail sale of food, beverages and tobacco in specialized stores</b>					
47211	Retail sale of food in specialized stores	240	0	0	240
47221	Retail sale of alcoholic beverages in specialized stores	12	0	0	12
47231	Retail sale of tobacco products in specialized stores	5	0	0	5
47301	Retail sale of automotive fuel in specialized stores	66	0	0	66
<b>Retail sale of information and communication equipment in specialized stores</b>					
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	45	0	0	45
47421	Retail sale of audio and video equipment in specialized stores	44	0	0	44
47621	Retail sale of music and video recordings in specialized stores	40	0	0	40
<b>Retail sale of household equipment in specialized stores</b>					
47511	Retail sale of textiles in specialized stores	12	0	0	12
47711	Retail sale of clothing in specialized stores	174	0	0	174
47521	Retail sale of hardware, paints and glass in specialized stores	207	2	0	209
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	2	0	0	2
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	101	0	0	101
<b>Retail sale of cultural and recreation goods in specialized stores</b>					
47611	Retail sale of books, newspapers and stationary in specialized stores	31	0	0	31
<b>Retail sale of other goods in specialized stores</b>					
47712	Footwear and leather articles in specialized stores	49	0	0	49
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet	24	0	0	24
47731	Other retail sale of new goods in specialized stores	81	0	0	81
47741	Retail sale of second-hand goods	72	0	0	72
47801	Retail sale via stalls and markets	6	0	0	6
47901	Retail trade not in stores, stalls or markets	4	0	0	4
<b>GRAND TOTAL</b>		<b>1,830</b>	<b>4</b>	<b>0</b>	<b>1,834</b>

### 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
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>								
45101	Sale of motor vehicle	5	2	7	11	13	3	41
45201	Maintenance and repair of motor vehicles	60	12	1	2	1	0	76
45401	Sale, maintenance and repair of motor cycles related parts and accessories	2	1	0	0	0	0	3
45301	Sale of motor vehicle parts and accessories	76	21	8	0	0	0	105
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>								
46101	Wholesale on a fee or contract basis	3	1	2	4	0	0	10
<b>Wholesale of food, beverages and tobacco</b>								
46301	Wholesale of food and non-alcoholic drinks	21	3	11	23	1	0	59
46302	Wholesale of alcoholic drinks							
46303	Wholesale of tobacco	4	0	1	1	1	0	7
<b>Wholesale of textiles, clothing and footwear</b>								
46411	Wholesale of textiles and clothing	4	2	0	1	0	0	7
46412	Wholesale of footwear	2	1	0	0	0	0	3
<b>Wholesale of other household goods</b>								
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	4	1	1	1	0	2	9
46499	Wholesale of other household goods n.e.c	9	4	2	2	0	0	17
<b>Wholesale of machinery, equipment and supplies</b>								
46511	Wholesale of computers, computer peripheral equipment and software	11	3	1	2	0	0	17
46521	Wholesale of electronic and telecommunications equipment and parts	10	1	0	1	0	0	12
46531	Wholesale of agricultural machinery, equipment and supplies	5	0	0	0	0	0	5
46599	Wholesale of other machinery and equipment	4	1	1	3	1	0	10
<b>Other specialized wholesale</b>								
46611	Wholesale of solid, liquid and gaseous fuels and related products	28	0	3	7	0	0	38
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	11	1	5	4	0	0	21
46699	Wholesale of waste and scrap and other product n.e.c	4	0	0	0	0	0	4
46901	Non-specialized wholesale trade	2	0	3	0	0	0	5
<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>								
<b>Retail sale of non-specialized stores</b>								
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	29	8	51	30	0	1	119
47199	Other retail sales in non-specialized stores	28	2	1	3	0	0	34
47631	Retail sale of sporting equipment in specialized stores	14	0	1	0	0	0	15

FSIC 2010		NUMBER OF PERSONS ENGAGED						
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	TOTAL
<b>Retail sale of food, beverages and tobacco in specialized stores</b>								
47211	Retail sale of food in specialized stores	206	26	4	2	2	0	240
47221	Retail sale of beverages specialized stores	10	0	0	2	0	0	12
47231	Retail sale of tobacco products in specialized stores	3	1	1	0	0	0	5
47301	Retail sale of automotive fuel in specialized stores	55	6	2	3	0	0	66
<b>Retail sale of information and communication equipment in specialized stores</b>								
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	33	3	6	3	0	0	45
47421	Retail sale of audio and video equipment in specialized stores	38	2	1	1	2	0	44
47621	Retail sale of music and video recordings in specialized stores	36	3	1	0	0	0	40
<b>Retail sale of household equipment in specialized stores</b>								
47511	Retail sale of textiles in specialized stores	6	3	3	0	0	0	12
47711	Retail sale of clothing in specialized stores	147	6	14	6	0	1	174
47521	Retail sale of hardware, paints and glass in specialized stores	172	14	9	8	5	1	209
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	1	0	0	0	1	0	2
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	83	8	2	5	2	1	101
<b>Retail sale of cultural and recreation goods in specialized stores</b>								
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	21	1	2	5	2	0	31
<b>Retail sale of other goods in specialized stores</b>								
47712	Footwear and leather articles in specialized stores	44	1	1	1	2	0	49
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	7	8	3	6	0	0	24
47731	Other retail sale of new goods in specialized stores	42	19	16	3	1	0	81
47741	Retail sale of second-hand goods	61	3	5	3	0	0	72
47801	Retail sale via stalls and markets	4	1	1	0	0	0	6
47901	Retail trade not in stores, stalls or markets	4	0	0	0	0	0	4
<b>GRAND TOTAL</b>		<b>1,309</b>	<b>169</b>	<b>170</b>	<b>143</b>	<b>34</b>	<b>9</b>	<b>1,834</b>

### 3.5 Number of Persons Engaged as at 30<sup>th</sup> June 2021

**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	
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>						
45101	Sale of motor vehicle	1,371	0	0	0	1,371
45201	Maintenance and repair of motor vehicles	248	0	42	24	314
45401	Sale, maintenance and repair of motor cycles related parts and accessories	9	0	1	0	10
45301	Sale of motor vehicle parts and accessories	279	0	35	23	337
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>						
46101	Wholesale on a fee or contract basis	148	0	0	0	148
<b>Wholesale of food, beverages and tobacco</b>						
46301	Wholesale of food and non-alcoholic drinks	850	16	10	12	888
46302	Wholesale of alcoholic drinks					
46303	Wholesale of tobacco	94	0	4	3	101
<b>Wholesale of textiles, clothing and footwear</b>						
46411	Wholesale of textiles and clothing	41	0	1	0	42
46412	Wholesale of footwear	7	0	2	2	11
<b>Wholesale of other household goods</b>						
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	348	0	2	0	350
46499	Wholesale of other household goods n.e.c	121	0	14	4	139
<b>Wholesale of machinery, equipment and supplies</b>						
46511	Wholesale of computers, computer peripheral equipment and software	103	0	1	1	105
46521	Wholesale of electronic and telecommunications equipment and parts	47	0	9	6	62
46531	Wholesale of agricultural machinery, equipment and supplies	4	0	2	1	7
46599	Wholesale of other machinery and equipment	189	0	3	0	192
<b>Other specialized wholesale</b>						
46611	Wholesale of solid, liquid and gaseous fuels and related products	276	0	1	0	277
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	205	0	11	6	222
46699	Wholesale of waste and scrap and other product n.e.c	0	0	3	2	5
46901	Non-specialized wholesale trade	39	0	0	0	39
<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>						
<b>Retail sale of non-specialized stores</b>						
47111	Retail sale in non-specialized stores with food and beverages or tobacco	1,644	0	11	14	1,669

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	112	0	14	11	137
47631	Retail sale of sporting equipment in specialized stores	27	0	5	3	35
<b>Retail sale of food, beverages and tobacco in specialized stores</b>						
47211	Retail sale of food in specialized stores	667	2	87	70	826
47221	Retail sale of beverages specialized stores	87	0	4	2	93
47231	Retail sale of tobacco products in specialized stores	23	0	1	1	25
47301	Retail sale of automotive fuel in specialized stores	203	0	7	3	213
<b>Retail sale of information and communication equipment in specialized stores</b>						
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	212	1	9	5	227
47421	Retail sale of audio and video equipment in specialized stores	192	0	1	0	193
47621	Retail sale of music and video recordings in specialized stores	62	0	12	7	81
<b>Retail sale of household equipment in specialized stores</b>						
47511	Retail sale of textiles in specialized stores	52	0	8	8	68
47711	Retail sale of clothing in specialized stores	837	0	27	40	904
47521	Retail sale of hardware, paints and glass in specialized stores	936	6	68	55	1,065
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	91	0	0	0	91
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	535	0	12	11	558
<b>Retail sale of cultural and recreation goods in specialized stores</b>						
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	303	0	19	11	333
<b>Retail sale of other goods in specialized stores</b>						
47712	Footwear and leather articles in specialized stores	214	0	17	10	241
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	244	0	5	1	250
47731	Other retail sale of new goods in specialized stores	456	0	35	26	517
47741	Retail sale of second-hand goods	229	0	20	23	272
47801	Retail sale via stalls and markets	3	0	8	9	20
47901	Retail trade not in stores, stalls or markets	6	0	4	2	12
<b>GRAND TOTAL</b>		<b>11,514</b>	<b>25</b>	<b>515</b>	<b>396</b>	<b>12,450</b>

**Table 5B: Number of Persons Engaged by Gender**

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	MALE	FEMALE	TOTAL
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>				
45101	Sale of motor vehicle	805	566	1,371
45201	Maintenance and repair of motor vehicles	208	106	314
45401	Sale, maintenance and repair of motor cycles related parts and accessories	10	0	10
45301	Sale of motor vehicle parts and accessories	210	127	337
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>				
46101	Wholesale on a fee or contract basis	100	48	148
<b>Wholesale of food, beverages and tobacco</b>				
46301	Wholesale of food and non-alcoholic drinks	492	396	888
46302	Wholesale of alcoholic drinks			
46303	Wholesale of tobacco	62	39	101
<b>Wholesale of textiles, clothing and footwear</b>				
46411	Wholesale of textiles and clothing	27	15	42
46412	Wholesale of footwear	7	4	11
<b>Wholesale of other household goods</b>				
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	150	200	350
46499	Wholesale of other household goods n.e.c	85	54	139
<b>Wholesale of machinery, equipment and supplies</b>				
46511	Wholesale of computers, computer peripheral equipment and software	75	30	105
46521	Wholesale of electronic and telecommunications equipment and parts	40	22	62
46531	Wholesale of agricultural machinery, equipment and supplies	7	0	7
46599	Wholesale of other machinery and equipment	115	77	192
<b>Other specialized wholesale</b>				
46611	Wholesale of solid, liquid and gaseous fuels and related products	157	120	277
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	155	67	222
46699	Wholesale of waste and scrap and other product	5	0	5
46901	Non-specialized wholesale trade	32	7	39
<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>				
<b>Retail sale of non-specialized stores</b>				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	901	768	1,669
47199	Other retail sales in non-specialized stores	81	56	137
47631	Retail sale of sporting equipment in specialized stores	21	14	35
<b>Retail sale of food, beverages and tobacco in specialized stores</b>				
47211	Retail sale of food in specialized stores	491	335	826



FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	MALE	FEMALE	TOTAL
47221	Retail sale of beverages in specialized stores	67	26	93
47231	Retail sale of tobacco products in specialized stores	12	13	25
47301	Retail sale of automotive fuel in specialized stores	140	73	213
<b>Retail sale of information and communication equipment in specialized stores</b>				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized	144	83	227
47421	Retail sale of audio and video equipment in specialized stores	120	73	193
47621	Retail sale of music and video recordings in specialized stores	52	29	81
<b>Retail sale of household equipment in specialized stores</b>				
47511	Retail sale of textiles in specialized stores	46	22	68
47711	Retail sale of clothing in specialized stores	478	426	904
47521	Retail sale of hardware, paints and glass in specialized stores	706	359	1,065
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	61	30	91
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	354	204	558
<b>Retail sale of cultural and recreation goods in specialized stores</b>				
47611	Retail sale of books, newspapers and stationery in specialized stores office supplies and equipment etc	179	154	333
<b>Retail sale of other goods in specialized stores</b>				
47712	Footwear and leather articles in specialized stores	152	89	241
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	145	105	250
47731	Other retail sale of new goods in specialized stores	348	169	517
47741	Retail sale of second-hand goods	142	130	272
47801	Retail sale via stalls and markets	13	7	20
47901	Retail trade not in stores, stalls or markets	9	3	12
<b>GRAND TOTAL</b>		<b>7,404</b>	<b>5,046</b>	<b>12,450</b>

### 3.6 Macroeconomic Aggregates

**Table 6: Macroeconomic Aggregates (\$)**

FSIC 2010 SUB - CLASS	ACTIVITY	GO	IC	VA	COE	CFC	OS
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b>							
45101	Sale of motor vehicle	87,466,858	28,307,966	59,158,892	22,043,300	20,152,911	16,962,681
45201	Maintenance and repair of motor vehicles	6,149,820	2,944,858	3,204,962	1,704,234	380,451	1,120,277
45401	Sale, maintenance and repair of motor cycles related parts and accessories	398,235	120,499	277,736	47,000	496	230,240
45301	Sale of motor vehicle parts and accessories	34,430,818	13,511,152	20,919,666	11,429,530	3,413,963	6,076,173
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>							
46101	Wholesale on a fee or contract basis	8,745,403	3,762,921	4,982,482	1,518,547	552,258	2,911,677
<b>Wholesale of food, beverages and tobacco</b>							
46301	Wholesale of food and non-alcoholic drinks	144,690,969	45,933,509	98,757,460	25,198,621	7,217,540	66,341,299
46302	Wholesale of alcoholic drinks						
46303	Wholesale of tobacco	8,205,461	2,735,960	5,469,501	705,102	354,457	4,409,942
<b>Wholesale of textiles, clothing and footwear</b>							
46411	Wholesale of textiles and clothing	1,452,992	436,388	1,016,604	298,553	49,956	668,095
46412	Wholesale of footwear	571,445	211,847	359,598	95,839	39,528	224,231
<b>Wholesale of other household goods</b>							
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	33,096,955	10,416,225	22,680,730	8,017,083	1,398,559	13,265,088
46499	Wholesale of other household goods not elsewhere specified	16,097,435	9,270,924	6,826,511	4,951,479	2,052,316	-177,284
<b>Wholesale of machinery, equipment and supplies</b>							
46511	Wholesale of computers, computer peripheral equipment and software	12,446,148	1,877,043	10,569,105	4,716,135	829,124	5,023,846
46521	Wholesale of electronic and telecommunications equipment and parts	4,271,417	1,880,868	2,390,549	817,664	172,352	1,400,533

<b>FSIC 2010 SUB - CLASS</b>	<b>ACTIVITY</b>	<b>GO</b>	<b>IC</b>	<b>VA</b>	<b>COE</b>	<b>CFC</b>	<b>OS</b>
46531	Wholesale of agricultural machinery, equipment and supplies	555,735	153,570	402,165	71,192	14,742	316,231
46599	Wholesale of other machinery and equipment	8,388,108	3,558,311	4,829,797	798,975	259,370	3,771,452
<b>Other specialized wholesale</b>							
46611	Wholesale of solid, liquid and gaseous fuels and related products	129,307,483	83,770,495	45,536,988	23,534,551	10,402,975	11,599,462
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	9,776,995	6,147,776	3,629,219	2,912,625	1,096,272	-379,678
46699	Wholesale of waste and scrap and other product n.e.c	1,325,325	1,115,145	210,180	53,972	9,156	147,052
46901	Non-specialized wholesale trade	1,340,441	1,107,155	233,286	214,614	105,504	-86,832
<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>							
<b>Retail sale of non-specialized stores</b>							
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	223,407,307	80,764,112	142,643,195	60,868,575	15,523,805	66,250,815
47199	Other retail sales in non-specialized stores	15,845,795	8,533,094	7,312,701	3,076,179	413,921	3,822,601
47631	Retail sale of sporting equipment in specialized stores	1,626,550	679,113	947,437	414,303	195,285	337,849
<b>Retail sale of food, beverages and tobacco in specialized stores</b>							
47211	Retail sale of food and non-alcoholic beverages in specialized stores	35,474,517	13,893,636	21,580,881	5,551,292	2,150,854	13,878,735
47221	Retail sale of alcoholic beverages in specialized stores	3,827,256	1,687,198	2,140,058	354,154	435,204	1,350,700
47231	Retail sale of tobacco products in specialized stores	2,555,241	729,174	1,826,067	394,217	96,172	1,335,678
47301	Retail sale of automotive fuel in specialized stores	64,241,547	27,074,601	37,166,946	11,005,602	1,390,857	24,770,487
<b>Retail sale of information and communication equipment in specialized stores</b>							
47411	Retail sale of computers, peripheral units software and telecommunications equipment in specialized stores	8,321,519	4,248,202	4,073,317	2,296,318	2,266,401	-489,402
47421	Retail sale of audio and video equipment in specialized stores	30,931,867	17,814,549	13,117,318	8,299,997	2,032,148	2,785,173
47621	Retail sale of music and video recordings in specialized stores	3,731,217	1,991,880	1,739,337	1,145,277	584,731	9,329

<b>FSIC 2010 SUB - CLASS</b>	<b>ACTIVITY</b>	<b>GO</b>	<b>IC</b>	<b>VA</b>	<b>COE</b>	<b>CFC</b>	<b>OS</b>
<b>Retail sale of household equipment in specialized stores</b>							
47511	Retail sale of textiles in specialized stores	1,060,435	713,535	346,900	553,780	34,852	-241,732
47711	Retail sale of clothing in specialized stores	57,062,131	26,933,297	30,128,834	21,765,810	7,733,896	629,128
47521	Retail sale of hardware, paints and glass in specialized stores	75,650,480	32,120,124	43,530,356	32,087,996	6,330,186	5,112,174
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	5,839,572	1,756,481	4,083,091	2,507,265	482,442	1,093,384
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	67,583,725	27,002,357	40,581,368	22,316,222	4,658,807	13,606,339
<b>Retail sale of cultural and recreation goods in specialized stores</b>							
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	14,938,634	10,025,154	4,913,480	7,821,307	1,939,623	-4,847,450
<b>Retail sale of other goods in specialized stores</b>							
47712	Footwear and leather articles in specialized stores	9,696,915	4,472,313	5,224,602	2,487,489	482,841	2,254,272
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	16,728,973	4,103,488	12,625,485	3,345,946	559,182	8,720,357
47731	Other retail sale of new goods in specialized stores	28,789,270	13,039,606	15,749,664	6,641,999	2,863,472	6,244,193
47741	Retail sale of second-hand goods	18,055,236	12,099,371	5,955,865	4,868,084	2,576,836	-1,489,055
47801	Retail sale via stalls and markets	2,992,231	1,231,511	1,760,720	349,316	524,334	887,070
47901	Retail trade not in stores, stalls or markets	37,287	1,325	35,962	8,810	30,246	-3,094
<b>GRAND TOTAL</b>		<b>1,197,115,748</b>	<b>508,176,733</b>	<b>688,939,015</b>	<b>307,288,954</b>	<b>101,808,025</b>	<b>279,842,036</b>

### 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													
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b>														
45101	Sale of motor vehicle	0	828,999	2,811,086	742,171	-2,017,650	32,029	16,277,000	0	0	0	0	0	18,673,635
45201	Maintenance and repair of motor vehicles	0	125,293	200	1,764	148,593	0	0	0	0	0	0	0	275,850
45401	Sale, maintenance and repair of motor cycles related parts and accessories	0	0	0	0	0	0	0	0	0	0	0	0	0
45301	Sale of motor vehicle parts and accessories	0	1,458,282	254,126	207,865	989,344	4,953	0	0	0	0	0	0	2,914,570
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>														
46101	Wholesale on a fee or contract basis	0	3,926,464	291,161	237,692	197,567	5,495	0	0	0	0	0	0	4,658,379
<b>Wholesale of Food, Beverages and Tobacco</b>														
46301	Wholesale of food and non-alcoholic drinks	0	6,257,020	1,347,712	869,314	1,166,220	116,521	0	0	0	0	0	0	9,756,787
46302	Wholesale of alcoholic drinks													
46303	Wholesale of tobacco	0	8,076	44,098	100,594	174,407	0	0	0	0	0	0	0	327,175
<b>Wholesale of Textiles, Clothing and Footwear</b>														
46411	Wholesale of textiles and clothing	0	0	0	0	0	0	0	0	0	0	0	22,467	22,467
46412	Wholesale of footwear	0	29,213	0	5,254	0	0	0	0	0	0	0	0	34,467
<b>Wholesale of Other Household Goods</b>														
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	0	1,671,947	136,366	190,630	31,780	18,966	0	0	0	0	0	0	2,049,689
46499	Wholesale of other household goods not elsewhere specified	0	97,134	16,258	34,440	30,000	988	0	0	0	0	0	0	178,820
<b>Wholesale of Machinery, Equipment and Supplies</b>														
46511	Wholesale of computers, computer peripheral equipment and software	0	58,922	1,078,181	12,459	253,184	0	0	0	0	0	0	0	1,402,746
46521	Wholesale of electronic and telecommunications equipment and parts	0	305,611	2,661	2,977	0	0	0	0	0	0	0	0	311,249

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													
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	30,898	0	9,248	242,752	0	0	0	0	0	0	0	282,898
<b>Other Specialized Wholesale</b>														
46611	Wholesale of solid, liquid and gaseous fuels and related products	0	20,156	75,980	29,902	423,712	0	0	0	0	0	0	0	549,750
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	0	153,941	17,816	5,046	785,087	0	0	0	0	0	0	0	961,890
46699	Wholesale of waste and scrap and other product n.e.c	0	0	0	0	0	0	0	0	0	0	0	0	0
46901	Non-specialized wholesale trade	0	113,735	1,926	604	126,711	0	0	0	0	0	0	0	242,976
<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>														
<b>Retail Sale of Non-Specialized Stores</b>														
47111	Retail sale in non-specialized stores with food and beverages or tobacco	0	1,195,827	2,798,664	3,090,243	1,353,379	740,944	0	0	0	0	0	0	9,179,057
47199	Other retail sales in non-specialized stores	0	166,920	0	148,312	10,998	93,216	0	0	0	0	0	0	419,446
47631	Retail sale of sporting equipment in specialized stores	0	112,114	316	3,792	13,468	0	0	0	0	0	0	0	129,690
<b>Retail Sale of Food, Beverages and Tobacco in Specialized Stores</b>														
47211	Retail sale of food and non-alcoholic beverages in specialized stores	0	2,907,902	134,872	281,103	829,680	31,413	0	0	0	0	0	0	4,184,970
47221	Retail sale of alcoholic beverages in specialized stores	0	12,115	64,290	67,063	121,728	0	0	0	0	0	0	0	265,196
47231	Retail sale of tobacco products in specialized stores	0	0	0	0	0	0	0	0	0	0	0	0	0
47301	Retail sale of automotive fuel in specialized stores	0	385,448	71,667	31,999	288,607	1,857	0	0	0	0	0	0	779,578
<b>Retail Sale of Information and Communication Equipment in Specialized Stores</b>														
47411	Retail sale of computers, peripheral units software and telecommunications	0	20,000	98,395	272,932	2,061	407,886	278,532	0	0	0	0	0	1,079,806

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	8,746,807	374,203	380,146	217,105	48,494	0	0	0	0	0	0	9,766,755
47621	Retail sale of music and video recordings in specialized stores	0	33,012	1,294	5,962	102,752	0	0	0	0	0	0	0	143,020
<b>Retail Sale of Household Equipment in Specialized Stores</b>														
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	7,932,883	981,772	1,800,031	1,420,247	103,536	0	0	0	0	0	213,913	12,454,632
47521	Retail sale of hardware, paints and glass in specialized stores	800	1,637,140	59,438	300,141	73,136	23,624	0	0	0	0	0	0	2,094,279
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	0	0	0	36,867	2,952	0	0	0	0	0	0	0	39,819
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	0	5,888,415	298,951	347,348	456,167	7,016	0	0	0	0	0	0	6,997,897
<b>Retail Sale of Cultural and Recreation Goods in Specialized Stores</b>														
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	0	14,430	62,125	63,267	209,193	0	0	0	0	0	0	0	349,015
<b>Retail Sale of Other Goods in Specialized Stores</b>														
47712	Footwear and leather articles in specialized stores	0	74,939	18,581	54,400	97,200	0	0	0	0	0	0	0	245,120
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	0	262,476	44,807	92,827	52,985	0	0	0	0	0	0	0	453,095
47731	Other retail sale of new goods in specialized stores	0	1,767	582,613	825,992	341,218	106,340	134,019	1,482	0	0	0	0	1,993,431
47741	Retail sale of second-hand goods	0	66,368	16,993	106,313	479,413	13,841	0	259	0	0	0	0	683,187
47801	Retail sale via stalls and markets	0	0	255,000	0	0	0	0	0	0	0	0	0	255,000
47901	Retail trade not in stores, stalls or markets	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>GRAND TOTAL</b>		<b>3,050</b>	<b>44,544,254</b>	<b>11,941,552</b>	<b>10,370,153</b>	<b>8,632,996</b>	<b>1,757,119</b>	<b>16,689,551</b>	<b>1,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>236,380</b>	<b>94,167,796</b>

### 3.8 Average Gross Margin per Establishment

**Table 8: Average Gross Margin per Establishment**

FSIC 2010		ESTABLISH- MENTS	GROSS MARGIN FROM SALES OF GOODS AND SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLIS- HMENTS
SUB- CLASS	ACTIVITY	NUMBER	\$	\$
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>				
45101	Sale of motor vehicles	41	51,942,364	1,266,887
45201	Maintenance and repair of motor vehicles	76	5,181,863	68,182
45401	Sale, maintenance and repair of motor cycles related parts and accessories	3	398,235	132,745
45301	Sale of motor vehicle parts and accessories	105	23,490,613	223,720
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>				
46101	Wholesale on a fee or contract basis	10	6,614,991	661,499
<b>Wholesale of food, beverages and tobacco</b>				
46301	Wholesale of food and non-alcoholic drinks	59	85,373,024	1,447,000
46302	Wholesale of alcoholic drinks			
46303	Wholesale of tobacco	7	7,724,714	2,128,750
<b>Wholesale of textiles, clothing and footwear</b>				
46411	Wholesale of textiles and clothing	7	1,452,992	207,570
46412	Wholesale of footwear and leather goods	3	550,002	183,334
<b>Wholesale of other household goods</b>				
46491	Wholesale of Pharmaceutical supplies, cosmetics and toiletries	9	11,565,255	1,285,028
46499	Wholesale of other household goods n.e.c	17	15,368,490	904,029
<b>Wholesale of machinery, equipment and supplies</b>				
46511	Wholesale of computers, computer peripheral equipment and software	17	8,669,042	509,944
46521	Wholesale of electronic and telecommunications equipment and parts	12	4,102,796	341,900
46531	Wholesale of agricultural machinery, equipment and supplies	5	509,942	101,988
46599	Wholesale of other machinery and equipment	10	7,233,335	723,334
<b>Other specialized wholesale</b>				
46611	Wholesale of solid, liquid and gaseous fuels and related products	38	113,811,067	2,995,028
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	21	12,835,245	611,202
46699	Wholesale of waste and scrap other intermediate product n.e.c	4	1,256,287	314,072
46901	Non-specialized wholesale trade	5	1,531,542	306,308
<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>				
<b>Retail sale of non-specialized stores</b>				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	119	179,682,480	1,509,937
47199	Other retail sales in non-specialized stores	34	13,400,709	394,139
47631	Retail sale of sporting equipment in specialized stores	15	1,632,285	108,819



FSIC 2010		ESTABLISH- MENTS	GROSS MARGIN FROM SALES OF GOODS AND SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLIS- HMENTS
SUB- CLASS	ACTIVITY	NUMBER	\$	\$
<b>Retail sale of food, beverages and tobacco in specialized stores</b>				
47211	Retail sale of food in specialized stores	240	20,305,722	84,607
47221	Retail sale of beverages in specialized stores	12	3,612,983	301,082
47231	Retail sale of tobacco products in specialized stores	5	-1,611,329	-322,266
47301	Retail sale of automotive fuel in specialized stores	66	50,083,482	758,841
<b>Retail sale of information and communication equipment in specialised stores</b>				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialised stores	45	5,837,556	129,723
47421	Retail sale of audio and video equipment in specialized stores	44	25,761,327	585,485
47621	Retail sale of music and video recordings in specialized stores	40	2,825,611	70,640
<b>Retail sale of household equipment in specialized stores</b>				
47511	Retail sale of textiles in specialized stores	12	1,193,963	99,497
47711	Retail sale of clothing in specialized stores	174	42,351,326	243,398
47521	Retail sale of hardware, paints and glass in specialized stores	209	73,600,892	352,157
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	2	5,635,229	2,817,615
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	101	48,262,587	477,847
<b>Retail sale of cultural and recreation goods in specialised stores</b>				
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc.	31	16,851,076	543,583
<b>Retail sale of other goods in specialised stores</b>				
47712	Footwear and leather goods	49	4,140,045	84,491
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	24	8,826,199	367,758
47731	Other retail sale of new goods in specialized stores	81	18,293,348	225,844
47741	Retail sale of second-hand goods	72	11,343,978	157,555
47801	Retail sale via stalls and markets	6	2,571,276	428,546
47901	Retail trade not in stores, stalls or markets	4	37,287	9,322
<b>GRAND TOTAL</b>		<b>1,834</b>	<b>882,832,487</b>	<b>481,370</b>

### 3.9 Average Compensation of Employees per Paid Employee

**Table 9: Average Compensation of Employees per Paid Employee**

FSIC 2010		COMPENSATION OF EMPLOYEES (as per survey)	PAID EMPLOYEE	AVERAGE COMPENSATION PER PAID EMPLOYEE
SUB-CLASS	ACTIVITY	\$	NUMBER	\$
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>				
45101	Sale of motor vehicle	11,213,257	1,371	8,179
45201	Maintenance and repair of motor vehicles	1,517,310	248	6,118
45401	Sale, maintenance and repair of motor cycles related parts and accessories	47,000	9	5,222
45301	Sale of motor vehicle parts and accessories	8,640,900	279	30,971
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>				
46101	Wholesale on a fee or contract basis	1,096,636	148	7,410
<b>Wholesale of food, beverages and tobacco</b>				
46301	Wholesale of foods and non-alcoholic drinks	25,196,803	866	29,096
46302	Wholesale of alcoholic drinks			
46303	Wholesale of tobacco	614,903	94	6,542
<b>Wholesale of textiles, clothing and footwear</b>				
46411	Wholesale of textiles and clothing	284,049	41	6,928
46412	Wholesale of footwear	95,839	7	13,691
<b>Wholesale of other household goods</b>				
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	7,668,337	348	22,035
46499	Wholesale of other household goods n.e.c	4,951,479	121	40,921
<b>Wholesale of machinery, equipment and supplies</b>				
46511	Wholesale of computers, computer peripheral equipment and software	4,662,980	103	45,272
46521	Wholesale of electronic and telecommunications equipment and parts	804,858	47	17,125
46531	Wholesale of agricultural machinery, equipment and supplies	67,460	4	16,865
46599	Wholesale of other machinery and equipment	726,604	189	3,844
<b>Other specialized wholesale</b>				
46611	Wholesale of solid, liquid and gaseous fuels and related products	23,270,671	276	84,314
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	2,954,380	205	14,412
46699	Wholesale of waste and scrap and other product n.e.c	35,192	0	0
46901	Non-specialized wholesale trade	82,430	39	2,114
<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>				
<b>Retail sale of non-specialized stores</b>				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	50,102,490	1,644	30,476
47199	Other retail sales in non-specialized stores	2,615,636	112	23,354

FSIC 2010		COMPENSATION OF EMPLOYEES (as per survey)	PAID EMPLOYEE	AVERAGE COMPENSATION PER PAID EMPLOYEE
47631	Retail sale of sporting equipment in specialized stores	379,882	27	14,070
<b>Retail sale of food, beverages and tobacco in specialized stores</b>				
47211	Retail sale of food in specialized stores	4,408,417	669	6,590
47221	Retail sale of beverages specialized stores	354,154	87	4,071
47231	Retail sale of tobacco products in specialized stores	394,217	23	17,140
47301	Retail sale of automotive fuel in specialized stores	10,955,881	203	53,970
<b>Retail sale of information and communication equipment in specialized stores</b>				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized	2,296,318	213	10,781
47421	Retail sale of audio and video equipment in specialized stores	8,078,219	192	42,074
47621	Retail sale of music and video recordings in specialized stores	1,145,277	62	18,472
<b>Retail sale of household equipment in specialized stores</b>				
47511	Retail sale of textiles in specialized stores	491,375	52	9,450
47711	Retail sale of clothing in specialized stores	21,585,235	837	25,789
47521	Retail sale of hardware, paints and glass in specialized stores	32,927,720	942	34,955
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	2,507,265	91	27,552
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	22,316,222	535	41,713
<b>Retail sale of cultural and recreation goods in specialized stores</b>				
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	6,344,611	303	20,939
<b>Retail sale of other goods in specialized stores</b>				
47712	Footwear and leather articles in specialized stores	2,372,954	214	11,089
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	3,345,946	244	13,713
47731	Other retail sale of new goods in specialized stores	4,313,870	456	9,460
47741	Retail sale of second-hand goods	4,541,030	229	19,830
47801	Retail sale via stalls and markets	349,316	3	116,439
47901	Retail trade not in stores, stalls or markets	8,810	6	1,468
<b>GRAND TOTAL</b>		<b>275,765,933</b>	<b>11,539</b>	<b>23,899</b>

### 3.10 Loans and Advances

**Table 10: Loans and Advances**

FSIC 2010		CLOSING BALANCE		
SUB-CLASS	ACTIVITY	ABROAD	LOCAL	TOTAL
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>				
45101	Sale of motor vehicles	0	0	0
45201	Maintenance and repair of motor vehicles	0	18,388	18,388
45401	Sale, maintenance and repair of motor cycles related parts and accessories	0	0	0
45301	Sale of motor vehicle parts and accessories	0	648,334	648,334
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>				
46101	Wholesale on a fee or contract basis	0	0	0
<b>Wholesale of food, beverages and tobacco</b>				
46301	Wholesale of food and non-alcoholic drinks	0	0	0
46302	Wholesale of alcoholic drinks			
46303	Wholesale of tobacco	0	0	0
<b>Wholesale of textiles, clothing and footwear</b>				
46411	Wholesale of textiles and clothing	0	0	0
46412	Wholesale of footwear	0	0	0
<b>Wholesale of other household goods</b>				
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	0	0	0
46499	Wholesale of other household goods n.e.c	0	1,224,065	1,224,065
<b>Wholesale of machinery, equipment and supplies</b>				
46511	Wholesale of computers, computer peripheral equipment and software	0	0	0
46521	Wholesale of electronic and telecommunications equipment and parts	0	0	0
46531	Wholesale of agricultural machinery, equipment and supplies	0	0	0
46599	Wholesale of other machinery and equipment	0	0	0
<b>Other specialized wholesale</b>				
46611	Wholesale of solid, liquid and gaseous fuels and related products	0	0	0
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	0	2,046,078	2,046,078
46699	Wholesale of waste and scrap and other products n.e.c	0	0	0
46901	Non-specialized wholesale trade	0	0	0
<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>				
<b>Retail sale of non-specialized stores</b>				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	0	37,596,614	37,596,614
47199	Other retail sales in non-specialized stores	8,169,421	0	8,169,421
47631	Retail sale of sporting equipment in specialized stores	0	22,621	22,621
<b>Retail sale of food, beverages and tobacco in specialized stores</b>				
47211	Retail sale of food in specialized stores	0	0	0
47221	Retail sale of beverages in specialized stores	0	0	0
47231	Retail sale of tobacco products in specialized stores	0	0	0
47301	Retail sale of automotive fuel in specialized stores	0	233,447	233,447

FSIC 2010		CLOSING BALANCE		
SUB-CLASS	ACTIVITY	ABROAD	LOCAL	TOTAL
<b>Retail sale of information and communication equipment in specialized stores</b>				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	0	0	0
47421	Retail sale of audio and video equipment in specialized stores	0	0	0
47621	Retail sale of music and video recordings in specialized stores	0	0	0
<b>Retail sale of other household equipment in specialized stores</b>				
47511	Retail sale of textiles in specialized stores	0	67,254	67,254
47711	Retail sale of clothing in specialized stores	0	234,286	234,286
47521	Retail sale of hardware, paints and glass in specialized stores	0	6,454,357	6,454,357
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	0	0	0
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	0	0	0
<b>Retail sale of cultural and recreation goods in specialized stores</b>				
47611	Retail sale of books, newspapers and stationary in specialized stores	0	37,766,150	37,766,150
<b>Retail sale of other goods in specialized stores</b>				
47712	Footwear and leather articles in specialized stores	0	0	0
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	0	0	0
47731	Other retail sale of new goods in specialized stores	0	146,770	146,770
47741	Retail sale of second-hand goods	0	229,275	229,275
47801	Retail sale via stalls and markets	0	0	0
47901	Retail trade not in stores, stalls or markets	0	0	0
<b>GRAND TOTAL</b>		<b>8,169,421</b>	<b>86,687,639</b>	<b>94,857,060</b>

### 3.11 2021 Results Compared with 2020 Results

**Table 11: 2021 Results Compared with 2020 Results**

AGGREGATES	2020		2021		Percentage change
	\$	Aggregates expressed as % of GO	\$	Aggregates expressed as % of GO	
<b>GO</b>	1,404,696,682		1,197,115,748		-14.8
<b>IC</b>	631,652,692	45.0	508,176,733	42.5	-19.5
<b>VA</b>	773,043,990	55.0	688,939,015	57.5	-10.9
<b>COE</b>	346,707,815	24.7	307,288,954	25.7	-11.4
<b>CFC</b>	121,275,298	8.6	101,808,025	8.5	-16.1
<b>OS</b>	305,060,877	21.7	279,842,036	23.4	-8.3
<b>GFCF</b>		91,422,372		94,167,796	3.0
<b>NUMBER OF PERSONS ENGAGED</b>		31,159		12,450	-60.0

A decline in GO by 14.8 percent led to a decrease in the VA by 10.9 percent in 2021.

The number of persons engaged when compared to 2020 shows a decline of 60.0 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 - 2021, Appendix IV for Sample Questionnaire and Appendix V for Quarterly Wholesale and Retail Trade and Repair of Motor Vehicles and Motor Cycles Sales.*

## 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.

<b>Compensation of Employees</b>	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.
<b>Consumption of Fixed Capital</b>	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.
<b>Employment Size Group</b>	This includes paid employment as well as people engaged.
<b>Establishment</b>	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.
<b>Fixed Assets</b>	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.
<b>Foreign Owned</b>	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.
<b>Gross Fixed Capital Formation</b>	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.
<b>Gross Output</b>	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.

<b>Intermediate Consumption</b>	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.
<b>Local Owned</b>	All companies with 51 percent or more of its equity held in Fiji are considered locally owned.
<b>Number of Employees</b>	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.
<b>Operating Surplus</b>	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
<b>Payments in kind</b>	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.
<b>Statistical Unit</b>	Statistical unit is the Unit for which information is collected.
<b>Unpaid Family Workers</b>	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.
<b>Value Added</b>	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.
<b>Working Proprietors</b>	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**

	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
<b>INCOME</b>				
<b>Primary Activity</b>				
Gross margin	76,395,811	5,713,053	398,235	32,735,952
Sales revenue	118,525,787	13,540,122	707,130	82,898,588
Less COGS	42,129,976	7,827,069	308,895	50,162,636
Opening stock	209,381,064	4,720,393	0	42,114,349
Add purchases	46,682,115	7,228,809	308,895	54,433,716
Less closing stock	213,933,203	4,122,133	0	46,385,429
<b>Secondary Activity</b>				
Rent & receipts received - building	2,396,649	41,643	0	501,853
Subsidies and grants received	636	23	0	588
Receipts from industrial services rendered to others	0	0	0	0
Rent & receipts received - plant and machinery	150,462	100,295	0	203,153
Rent & receipts received - transport and related equipment	0	1,861	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
Commissions received	1,447,609	47,677	0	241,484
Own account capital construction	0	15,942	0	0
Other income	7,075,691	229,326	0	747,788
<b>Gross Output</b>	<b>87,466,858</b>	<b>6,149,820</b>	<b>398,235</b>	<b>34,430,818</b>
<b>Miscellaneous Income</b>	<b>8,731,455</b>	<b>237,367</b>	<b>6,060</b>	<b>1,487,456</b>
Discount	0	0	0	0
Business insurance claims received	28,517	0	0	45,433
Casualty insurance claims received	327,426	11,519	0	39,558
Profit or loss received from any other business in which you have an interest	114,363	4,045	0	314,785
Rent received from land	1,487	0	0	0
Interest received	2,752,656	70,997	6,060	303,066
Dividends received	38,844	0	0	2,500
Royalty received	0	0	0	0
Bad and doubtful debts recovered	743,580	23,925	0	84,965
Exchange gain	1,743,986	27,483	0	403,141
Surcharge	0	0	0	0
Service and license fees	0	0	0	0

	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	0	0	0	0
Gain on sale of fixed assets	454,026	92,822	0	267,922
VAT charged on goods and services provided	2,526,570	6,576	0	26,086
<b>TOTAL INCOME</b>	<b>96,198,313</b>	<b>6,387,187</b>	<b>404,295</b>	<b>35,918,274</b>
<b>EXPENDITURE</b>				
Expenditure on materials for use in the business	1,492,744	763,135	0	308,179
Change in stock of material	0	0	0	0
Petrol/automotive diesel oil	3,009,828	172,084	862	804,856
Industrial diesel fuel/heavy fuel oil	0	39,073	0	0
Kerosene	0	0	0	0
Liquid petroleum gas	2,132,350	0	0	0
Electricity	379,257	157,711	2,900	664,745
Water	93,643	31,550	840	50,719
Repairs and maintenance paid for motor vehicles	4,145,107	117,596	800	693,941
Repairs and maintenance paid for building	526,791	26,334	0	285,719
Repairs and maintenance paid for machinery and equipment	1,545,693	22,856	0	364,356
Cartage and haulage expenses paid to other firms	1,044,467	119,132	102,000	1,457,417
Travel expenses - air	0	2,920	0	170,922
Travel expenses - water	117,735	54,787	0	27,979
Travel expenses - land	115,581	68,897	0	116,924
Accommodation charges	119,438	0	0	71,189
Value of contract and commission work done	146,696	17,900	0	25,776
Audit and accounting	296,151	54,675	800	248,737
Legal fee	387,064	3,017	0	124,698
Advertising and promotion etc.	911,486	62,793	0	255,439
Bank charges	130,843	47,856	88	421,530
Postage	293,028	3,546	143	42,901
Telephone and telecommunication	920,358	84,606	1,121	448,614
Office stationery and supplies	497,671	31,388	116	274,140
Management and consultation fee	3,283,873	79,874	0	2,605,878
Rent paid for building	845,767	541,913	9,401	1,685,904
Rent paid for plant and machinery	1,931,419	15,377	0	145,782
Insurance paid - business	1,528,651	101,432	900	933,153
Security services	885,479	39,210	0	292,724
Cleaning services	489,999	9,241	0	55,583
Entertainment expenses	327,764	4,348	49	76,248
All other costs and expenses	709,083	271,607	479	857,099
<b>Intermediate Input</b>	<b>28,307,966</b>	<b>2,944,858</b>	<b>120,499</b>	<b>13,511,152</b>
<b>Miscellaneous Expenditure</b>	<b>30,942</b>	<b>216,119</b>	<b>3,192</b>	<b>5,400,362</b>
Casualty insurance	0	768	0	138,650

	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 expense - rent paid for land	0	11,269	0	17,540
Property expense - interest paid	0	84,691	2,716	2,548,023
Property expense - dividend paid	0	0	0	0
Property expense - royalty	0	0	0	0
Bad and doubtful debts written off	16,342	70,721	0	1,154,373
Business licences, rates paid to central or local government	0	19,345	476	604,995
FNU levy	0	7,775	0	113,210
Exchange losses	0	9,133	0	1,657
Loss on sale of fixed assets	0	0	0	21,191
VAT paid on supplies of goods and services	0	11,994	0	561,291
Donation	14,600	423	0	239,432
<b>Compensation of Employees</b>	<b>22,043,300</b>	<b>1,704,234</b>	<b>47,000</b>	<b>11,429,530</b>
Wages and salaries paid	19,607,735	1,554,840	47,000	10,458,024
FNPF	1,575,052	122,360	0	723,230
Payment in kind	860,513	27,034	0	248,276
<b>Consumption of fixed capital</b>	<b>20,152,911</b>	<b>380,451</b>	<b>496</b>	<b>3,413,963</b>
<b>TOTAL EXPENDITURE</b>	<b>70,535,119</b>	<b>5,245,662</b>	<b>171,187</b>	<b>33,755,007</b>

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

	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
<b>INCOME</b>			
<b>Primary Activity</b>			
Gross margin	8,579,217	139,282,279	8,054,864
Sales revenue	30,339,958	622,672,399	24,000,886
Less COGS	21,760,741	483,390,120	15,946,022
Opening stock	20,005,577	64,554,087	7,089,960
Add purchases	22,260,868	502,079,908	16,105,205
Less closing stock	20,505,704	83,243,875	7,249,143
<b>Secondary Activity</b>			
Rent & receipts received - building	9,000	2,082,141	15,200
Subsidies and grants received	0	6,907	0
Receipts from industrial services rendered to others	0	0	0
Rent & receipts received - plant and machinery	0	0	0
Rent & receipts received - transport and related equipment	0	368,119	0
Rent & receipts received - repairs and maintenance	0	0	0
Value of electricity sold	0	0	0
Gold hedging	0	0	0
Commissions received	0	697,682	60,000
Own account capital construction	0	0	0
Other income	157,186	2,253,841	75,397
<b>Gross Output</b>	<b>8,745,403</b>	<b>144,690,969</b>	<b>8,205,461</b>
<b>Miscellaneous Income</b>	<b>138,881</b>	<b>4,436,238</b>	<b>50,840</b>
Discount	0	0	0
Business insurance claims received	0	52,605	10,623
Casualty insurance claims received	0	0	0
Profit or loss received from any other business in which you have an interest	0	343,830	0
Rent received from land	0	0	0
Interest received	13,778	803,899	0
Dividends received	0	1,484,677	0
Royalty received	0	0	0
Bad and doubtful debts recovered	0	43,744	0
Exchange gain	29,664	1,429,263	37,025
Surcharge	0	0	0
Service and license fees	0	0	0
Training rebates	0	0	0
Gain on sale of fixed assets	95,439	222,973	3,192
VAT charged on goods and services provided	0	55,247	0
<b>TOTAL INCOME</b>	<b>8,884,284</b>	<b>149,127,207</b>	<b>8,256,301</b>

	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
<b>EXPENDITURE</b>			
Expenditure on materials for use in the business	0	1,063,069	137
Change in stock of material	0	0	0
Petrol/automotive diesel oil	183,554	2,278,781	126,853
Industrial diesel fuel/heavy fuel oil	0	27,217	0
Kerosene	0	0	0
Liquid petroleum gas	0	0	0
Electricity	206,475	6,444,023	216,006
Water	52,864	100,243	4,461
Repairs and maintenance paid from motor vehicles	379,616	1,771,497	212,551
Repairs and maintenance paid for building	86,156	131,859	1,003,645
Repairs and maintenance paid for machinery and equipment	38,534	2,589,630	138,449
Cartage and haulage expenses paid to other firms	546,108	5,432,430	284,539
Travel expenses - air	0	449,434	0
Travel expenses - water	154,988	0	0
Travel expenses - land	222,918	3,085,186	64,753
Accommodation charges	0	75,465	1,560
Value of contract and commission work done	0	21,064	0
Audit and accounting	22,851	305,295	13,431
Legal fee	4,816	347,886	1,882
Advertising and promotion etc.	30,347	4,384,442	61,279
Bank charges	87,671	1,654,849	21,956
Postage	30,996	173,624	521
Telephone and telecommunication	109,301	1,780,683	50,977
Office stationery and supplies	15,305	438,705	9,840
Management and consultation fee	187,850	5,246,441	266,322
Rent paid for building	455,274	1,542,597	147,849
Rent paid for plant and machinery	0	309,256	0
Insurance paid - business	52,458	2,011,341	70,743
Security services	0	745,342	0
Cleaning services	3,370	42,010	0
Entertainment expenses	580	104,724	0
All other costs and expenses	890,889	3,376,416	38,206
<b>Intermediate Input</b>	<b>3,762,921</b>	<b>45,933,509</b>	<b>2,735,960</b>
<b>Miscellaneous Expenditure</b>	<b>798,668</b>	<b>10,306,924</b>	<b>151,892</b>
Casualty insurance	0	396,986	0
Property expense - rent paid for land	0	53,812	24,380
Property expense - interest paid	504,013	4,204,693	83,880
Property expense - dividend paid	0	510,000	0
Property expense - royalty	0	506,644	0
Bad and doubtful debts written off	264,480	2,842,105	0

	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
Business licences, rates paid to central or local government	1,090	483,314	11,706
FNU levy	4,183	247,171	3,896
Exchange losses	16,508	72,742	0
Loss on sale of fixed assets	6,394	339,910	20,518
VAT paid on supplies of goods and services	0	521,188	904
Donation	2,000	128,359	6,608
<b>Compensation of Employees</b>	<b>1,518,547</b>	<b>25,198,621</b>	<b>705,102</b>
Wages and salaries paid	1,063,290	23,457,222	623,508
FNPF	413,432	1,461,271	69,922
Payment in kind	41,825	280,128	11,672
<b>Consumption of fixed capital</b>	<b>552,258</b>	<b>7,217,540</b>	<b>354,457</b>
<b>TOTAL EXPENDITURE</b>	<b>6,632,394</b>	<b>88,656,594</b>	<b>3,947,411</b>

3] **GROUP 464: WHOLESALE OF HOUSEHOLD GOODS**

	<b>FSIC 2010 SUB-CLASS</b>			
	<b>46411</b>	<b>46412</b>	<b>46491</b>	<b>46499</b>
	Wholesale of textile and clothing	Wholesale of footwear	Wholesale of pharmaceutical supplies, cosmetics and toiletries	Wholesale of other household goods n.e.c
<b>INCOME</b>				
<b>Primary Activity</b>				
Gross margin	1,452,992	550,002	32,471,131	14,152,121
Sales revenue	2,431,907	1,763,128	79,931,879	47,260,656
Less COGS	978,915	1,213,126	47,460,748	33,108,535
Opening stock	1,318,185	329,979	17,226,397	25,485,355
Add purchases	1,024,470	1,350,791	48,942,092	33,559,063
Less closing stock	1,363,740	467,644	18,707,741	25,935,883
<b>Secondary Activity</b>				
Rent & receipts received - building	0	21,443	190,089	1,577,113
Subsidies and grants received	0	0	2,024	0
Receipts from industrial services rendered to others	0	0	0	0
Rent & receipts received - plant and machinery	0	0	0	0
Rent & receipts received - transport and related equipment	0	0	0	94,096
Rent & receipts received - repairs and maintenance	0	0	0	0
Value of electricity sold	0	0	0	0
Gold hedging	0	0	0	0
Commissions received	0	0	0	73,394
Own account capital construction	0	0	0	0
Other income	0	0	433,711	200,711
<b>Gross Output</b>	<b>1,452,992</b>	<b>571,445</b>	<b>33,096,955</b>	<b>16,097,435</b>
<b>Miscellaneous Income</b>	<b>5,500</b>	<b>45,599</b>	<b>264,759</b>	<b>2,190,563</b>
Discount	0	0	0	0
Business insurance claims received	0	0	343	9,278
Casualty insurance claims received	0	0	0	4,348
Profit or loss received from any other business in which you have an interest	0	16,144	0	1,376,898
Rent received from land	0	0	0	0
Interest received	5,500	0	141,895	135,886
Dividends received	0	0	114,489	28,022
Royalty received	0	0	0	0
Bad and doubtful debts recovered	0	0	0	0
Exchange gain	0	20,281	8,032	484,116
Surcharge	0	0	0	0
Service and license fees	0	0	0	0
Training rebates	0	0	0	0
Gain on sale of fixed assets	0	9,174	0	26,155
VAT charged on goods and services provided	0	0	0	125,860
<b>TOTAL INCOME</b>	<b>1,458,492</b>	<b>617,044</b>	<b>33,361,714</b>	<b>18,287,998</b>

	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
<b>EXPENDITURE</b>				
Expenditure on materials for use in the business	0	10,241	53,778	3,000,565
Change in stock of material	0	0	0	0
Petrol/automotive diesel oil	37,786	9,807	241,232	394,893
Industrial diesel fuel/heavy fuel oil	0	0	0	0
Kerosene	0	0	0	0
Liquid petroleum gas	0	0	0	14,251
Electricity	21,700	2,500	286,559	369,671
Water	2,187	491	16,232	85,081
Repairs and maintenance paid for motor vehicles	36,483	0	169,874	90,971
Repairs and maintenance paid for building	4,598	0	91,677	332,237
Repairs and maintenance paid for machinery and equipment	2,855	0	399,169	46,298
Cartage and haulage expenses paid to other firms	0	1,397	904,995	617,553
Travel expenses - air	0	0	106,189	91,233
Travel expenses - water	0	0	0	144,141
Travel expenses - land	1,482	928	100,227	283,136
Accommodation charges	0	0	18,957	0
Value of contract and commission work done	0	1,450	5,740	0
Audit and accounting	21,590	3,502	111,578	72,705
Legal fee	0	2,338	77,040	30,415
Advertising and promotion etc.	0	389	2,386,571	539,109
Bank charges	11,301	9,739	232,120	361,059
Postage	0	0	2,466	28,894
Telephone and telecommunication	3,690	3,272	312,382	108,755
Office stationery and supplies	4,277	913	145,539	52,885
Management and consultation fee	100	127,385	350,445	1,092,065
Rent paid for building	107,147	0	413,305	772,406
Rent paid for plant and machinery	0	0	0	5,683
Insurance paid - business	12,299	24,394	349,418	446,505
Security services	0	0	34,806	48,469
Cleaning services	0	0	123,876	24,602
Entertainment expenses	266	105	5,745	7,933
All other costs and expenses	168,627	12,996	3,476,305	209,409
<b>Intermediate Input</b>	<b>436,388</b>	<b>211,847</b>	<b>10,416,225</b>	<b>9,270,924</b>
<b>Miscellaneous Expenditure</b>	<b>44,490</b>	<b>98,938</b>	<b>3,677,216</b>	<b>1,887,102</b>
Casualty insurance	0	0	74,930	0
Property expense - rent paid for land	0	0	0	704
Property expense - interest paid	34,646	49,546	531,849	854,794
Property expense - dividend paid	0	0	330,000	0
Property expense - royalty	0	0	1,777,230	0
Bad and doubtful debts written off	0	5,258	349,666	685,585



	<b>FSIC 2010 SUB-CLASS</b>			
	<b>46411</b>	<b>46412</b>	<b>46491</b>	<b>46499</b>
	Wholesale of textile and clothing	Wholesale of footwear	Wholesale of pharmaceutical supplies, cosmetics and toiletries	Wholesale of other household goods n.e.c
Business licences, rates paid to central or local government	2,600	1,742	38,691	54,122
FNU levy	2,893	394	60,398	41,983
Exchange losses	4,351	0	460,493	26,653
Loss on sale of fixed assets	0	0	21,566	63,729
VAT paid on supplies of goods and services	0	41,896	1,502	104,621
Donation	0	102	30,891	54,911
<b><i>Compensation of Employees</i></b>	<b><i>298,553</i></b>	<b><i>95,839</i></b>	<b><i>8,017,083</i></b>	<b><i>4,951,479</i></b>
Wages and salaries paid	258,306	89,017	7,175,855	4,368,515
FNPF	33,209	4,590	257,326	488,210
Payment in kind	7,038	2,232	583,902	94,754
<b><i>Consumption of fixed capital</i></b>	<b><i>49,956</i></b>	<b><i>39,528</i></b>	<b><i>1,398,559</i></b>	<b><i>2,052,316</i></b>
<b>TOTAL EXPENDITURE</b>	<b>829,387</b>	<b>446,152</b>	<b>23,509,083</b>	<b>18,161,821</b>

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

	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
<b>INCOME</b>								
<b>Primary Activity</b>								
Gross margin	12,197,265	4,104,800	555,608	8,224,115	114,610,936	8,904,711	1,325,325	1,328,523
Sales revenue	22,997,500	10,297,102	1,963,562	15,625,088	471,041,748	45,612,355	2,637,869	5,902,325
Less COGS	10,800,233	6,192,302	1,407,954	7,400,973	356,430,812	36,707,644	1,312,544	4,573,802
Opening stock	3,304,463	2,202,975	197,448	1,710,518	99,177,875	13,531,119	35,168	546,287
Add purchases	11,800,828	6,225,061	1,527,258	7,507,742	361,149,688	36,874,016	1,295,228	4,897,200
Less closing stock	4,305,058	2,235,734	316,752	1,817,287	103,896,751	13,697,491	17,852	869,685
<b>Secondary Activity</b>								
Rent & receipts received - building	0	31,151	0	31,151	790,804	383,729	0	0
Subsidies and grants received	0	0	0	0	0	0	0	0
Receipts from industrial services rendered to others	0	0	0	0	1,421,931	0	0	0
Rent & receipts received - plant and machinery	0	195	0	195	9,273,645	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
Commissions received	0	47,554	0	47,554	48,973	225,457	0	0
Own account capital construction	0	0	0	0	0	0	0	0
Other income	248,881	87,717	127	85,093	3,161,194	263,098	0	11,918
<b>Gross Output</b>	<b>12,446,148</b>	<b>4,271,417</b>	<b>555,735</b>	<b>8,388,108</b>	<b>129,307,483</b>	<b>9,776,995</b>	<b>1,325,325</b>	<b>1,340,441</b>
<b>Miscellaneous Income</b>	<b>236,137</b>	<b>138,634</b>	<b>0</b>	<b>133,622</b>	<b>6,560,836</b>	<b>1,930,765</b>	<b>0</b>	<b>0</b>
Discount	0	0	0	0	0	8,788	0	0

	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
Business insurance claims received	0	0	0	0	6,655	35,238	0	0
Casualty insurance claims received	0	11,519	0	11,519	0	0	0	0
Profit or loss received from any other business in which you have an interest	0	3,578	0	3,578	2,095,738	924,607	0	0
Rent received from land	0	0	0	0	0	0	0	0
Interest received	194,390	68,777	0	68,777	131,319	539,342	0	0
Dividends received	2,064	0	0	0	0	23,371	0	0
Royalty received	0	0	0	0	2,194,874	0	0	0
Bad and doubtful debts recovered	39,683	23,795	0	23,795	173,655	203,959	0	0
Exchange gain	0	23,931	0	23,931	19,796	45,543	0	0
Surcharge	0	0	0	0	0	0	0	0
Service and license fees	0	0	0	0	0	0	0	0
Training rebates	0	0	0	0	0	0	0	0
Gain on sale of fixed assets	0	6,482	0	2,022	1,730,579	10,426	0	0
VAT charged on goods and services provided	0	552	0	0	208,219	139,491	0	0
<b>TOTAL INCOME</b>	<b>12,682,285</b>	<b>4,410,051</b>	<b>555,735</b>	<b>8,521,730</b>	<b>135,868,318</b>	<b>11,707,760</b>	<b>1,325,325</b>	<b>1,340,441</b>
<b>EXPENDITURE</b>								
Expenditure on materials for use in the business	0	652,739	0	52,517	0	54,706	0	22,906
Change in stock of material	0	0	0	0	0	0	0	0
Petrol/automotive diesel oil	202,145	72,330	20,420	18,746	10,404,444	602,692	21,524	196,061
Industrial diesel fuel/heavy fuel oil	0	0	0	0	0	0	0	0
Kerosene	0	0	0	0	0	0	0	0
Liquid petroleum gas	0	0	0	0	0	0	0	0
Electricity	53,461	99,834	31,764	93,751	2,074,299	171,794	2,152	54,819
Water	2,936	6,070	2,465	4,436	102,781	18,740	372	2,569

	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
Repairs and maintenance paid for motor vehicles	44,433	33,892	21,848	26,065	578,651	89,259	32,969	16,914
Repairs and maintenance paid for building	367	3,653	3,934	2,079,818	4,511,443	75,870	0	0
Repairs and maintenance paid for machinery and equipment	5,102	23,053	0	17,441	7,976,465	48,100	0	137,470
Cartage and haulage expenses paid to other firms	339,546	57,425	0	72,276	663,725	1,243,086	1,013,244	19,072
Travel expenses - air	30,700	1,417	0	51,376	13,847	109,093	0	43,371
Travel expenses - water	0	0	0	0	0	0	0	0
Travel expenses - land	49,268	37,961	8,946	10,211	5,264,068	89,805	10,834	0
Accommodation charges	0	380	0	0	687	28,320	0	0
Value of contract and commission work done	7,743	4,202	0	55,964	7,553,290	41,655	0	0
Audit and accounting	34,839	10,297	12,567	57,057	263,106	76,455	0	9,701
Legal fee	4,172	2,876	0	2,876	2,031,517	14,189	0	616
Advertising and promotion etc.	72,228	21,120	838	25,142	4,137,359	117,445	0	33,343
Bank charges	159,965	24,843	7,262	59,895	474,497	236,175	1,060	23,211
Postage	76,297	3,511	0	3,007	0	5,653	0	81
Telephone and telecommunication	50,154	47,031	5,731	23,732	8,753,682	296,240	8,952	18,100
Office stationery and supplies	26,582	42,529	611	25,438	1,161,057	116,540	442	8,487
Management and consultation fee	229,535	302,132	4,102	385,073	9,011,296	1,467,944	0	148,202
Rent paid for building	321,217	249,394	21,629	269,810	2,167,271	375,823	20,410	133,102
Rent paid for plant and machinery	0	15,253	0	15,253	2,427,259	958	0	178,090
Insurance paid - business	99,906	94,203	6,751	97,910	3,549,079	520,085	2,138	16,559
Security services	0	39,710	0	69,736	282,540	48,550	0	11,681
Cleaning services	34	10,115	0	8,578	78,144	9,128	0	4,085
Entertainment expenses	6,248	9,473	352	478	19,539	49,118	0	198
All other costs and expenses	60,165	15,425	4,350	31,725	10,270,449	240,353	1,048	28,517
<b>Intermediate Input</b>	<b>1,877,043</b>	<b>1,880,868</b>	<b>153,570</b>	<b>3,558,311</b>	<b>83,770,495</b>	<b>6,147,776</b>	<b>1,115,145</b>	<b>1,107,155</b>

	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
<b>Miscellaneous Expenditure</b>	<b>140,348</b>	<b>161,231</b>	<b>18,681</b>	<b>653,876</b>	<b>9,048,560</b>	<b>903,389</b>	<b>612</b>	<b>181,800</b>
Casualty insurance	0	394	0	394	44,012	14,008	0	0
Property expense - rent paid for land	0	0	0	219,632	1,238	2,900	0	0
Property expense - interest paid	102,690	81,014	10,743	33,002	5,178,806	358,968	0	137,018
Property expense - dividend paid	0	0	0	0	4,172	0	0	0
Property expense - royalty	0	0	0	26,628	22,368	0	0	0
Bad and doubtful debts written off	13,422	57,421	0	60,265	1,574,292	187,015	0	0
Business licences, rates paid to central or local government	7,509	10,677	3,900	12,198	387,729	116,176	612	30,054
FNU levy	15,998	5,706	2,920	2,236	51,983	31,228	0	6,022
Exchange losses	0	0	0	0	1,681,771	40,483	0	0
Loss on sale of fixed assets	725	0	0	0	40,020	19,603	0	0
VAT paid on supplies of goods and services	0	4,719	618	296,260	17,471	101,231	0	280
Donation	4	1,300	500	3,261	44,698	31,777	0	8,426
<b>Compensation of Employees</b>	<b>4,716,135</b>	<b>817,664</b>	<b>71,192</b>	<b>798,975</b>	<b>23,534,551</b>	<b>2,912,625</b>	<b>53,972</b>	<b>214,614</b>
Wages and salaries paid	4,591,338	710,893	52,987	718,684	19,117,896	2,584,946	50,060	170,649
FNPF	112,378	62,142	18,205	54,833	1,238,405	259,941	3,912	33,895
Payment in kind	12,419	44,629	0	25,458	3,178,250	67,738	0	10,070
<b>Consumption of fixed capital</b>	<b>829,124</b>	<b>172,352</b>	<b>14,742</b>	<b>259,370</b>	<b>10,402,975</b>	<b>1,096,272</b>	<b>9,156</b>	<b>105,504</b>
<b>TOTAL EXPENDITURE</b>	<b>7,562,650</b>	<b>3,032,115</b>	<b>258,185</b>	<b>5,270,532</b>	<b>126,756,581</b>	<b>11,060,061</b>	<b>1,178,885</b>	<b>1,609,073</b>

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

	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
<b>INCOME</b>						
<b>Primary Activity</b>						
Gross margin	214,354,785	15,544,752	1,572,560	24,728,189	3,650,483	2,519,241
Sales revenue	1,194,439,456	38,865,719	3,061,542	84,660,786	14,036,517	7,148,729
Less COGS	980,084,671	23,320,967	1,488,982	59,932,597	10,386,034	4,629,488
Opening stock	136,228,742	8,749,035	898,825	26,154,006	6,260,136	484,208
Add purchases	1,003,466,106	30,184,722	1,512,564	65,602,592	10,474,888	4,638,759
Less closing stock	159,610,177	15,612,790	922,407	31,824,001	6,348,990	493,479
<b>Secondary Activity</b>						
Rent & receipts received - building	5,256,122	68,872	53,970	769,464	27,575	0
Subsidies and grants received	0	0	0	220,974	0	0
Receipts from industrial services rendered to others	137,328	0	0	0	0	0
Rent & receipts received - plant and machinery	3,715	0	0	4,469	97	0
Rent & receipts received - transport and related equipment	53,749	0	0	1,358	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
Commissions received	1,021,859	20,688	0	215,596	63,777	0
Own account capital construction	0	0	0	67,336	0	0
Other income	2,579,749	211,483	20	9,467,131	85,324	36,000
<b>Gross Output</b>	<b>223,407,307</b>	<b>15,845,795</b>	<b>1,626,550</b>	<b>35,474,517</b>	<b>3,827,256</b>	<b>2,555,241</b>
<b>Miscellaneous Income</b>	<b>12,361,660</b>	<b>497,651</b>	<b>3,727</b>	<b>2,912,094</b>	<b>131,126</b>	<b>0</b>
Discount	2,096,881	0	0	0	0	0

	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
Business insurance claims received	452,587	99,096	2,656	1,980	7,082	0
Casualty insurance claims received	218,870	0	0	0	5,759	0
Profit or loss received from any other business in which you have an interest	119,615	0	0	461,972	1,358	0
Rent received from land	1,072	0	0	0	0	0
Interest received	1,495,470	69,952	11	301,938	34,388	0
Dividends received	389,475	69,976	0	1,439,548	0	0
Royalty received	0	0	0	0	0	0
Bad and doubtful debts recovered	539,603	34,995	0	8,749	11,897	0
Exchange gain	3,397,717	99,146	0	73,339	67,503	0
Surcharge	0	0	0	0	0	0
Service and license fees	0	0	0	0	0	0
Training rebates	0	0	0	0	0	0
Gain on sale of fixed assets	123,957	5,514	1,060	306,607	3,139	0
VAT charged on goods and services provided	3,526,413	118,972	0	317,962	0	0
<b>TOTAL INCOME</b>	<b>235,768,967</b>	<b>16,343,446</b>	<b>1,630,277</b>	<b>38,386,611</b>	<b>3,958,382</b>	<b>2,555,241</b>
<b>EXPENDITURE</b>						
Expenditure on materials for use in the business	2,690,758	2,626,949	134,151	1,244,996	26,258	0
Change in stock of material	0	0	0	0	0	0
Petrol/automotive diesel oil	2,838,846	149,200	74,884	518,155	100,956	6,655
Industrial diesel fuel/heavy fuel oil	256,003	0	0	12,444	0	0
Kerosene	0	0	0	0	0	0
Liquid petroleum gas	229,952	0	0	24,992	0	0
Electricity	15,503,267	694,188	90,856	2,693,861	215,271	42,113
Water	503,568	27,770	3,055	263,968	3,492	5,630
Repairs and maintenance paid for motor	1,199,999	1,132,177	18,555	507,208	148,759	66,049

	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
vehicles						
Repairs and maintenance paid for building	2,482,412	40,446	533	342,710	225	25,204
Repairs and maintenance paid for machinery and equipment	3,982,400	205,572	3,093	592,554	126,700	0
Cartage and haulage expenses paid to other firms	3,019,216	9,295	17,783	157,294	21,572	55,089
Travel expenses - air	219,878	19,528	879	35,736	708	3,413
Travel expenses - water	0	0	0	0	0	0
Travel expenses - land	393,228	28,981	1,608	164,273	55,174	1,400
Accommodation charges	376,274	57,889	100	39,624	0	0
Value of contract and commission work done	1,079,840	26,264	0	1,600	2,101	0
Audit and accounting	1,332,691	36,250	2,998	181,392	9,886	13,681
Legal fee	541,993	23,812	2,168	39,757	26,631	0
Advertising and promotion etc.	2,809,468	118,248	7,608	108,453	124,104	11,960
Bank charges	5,383,762	115,453	7,960	320,082	65,946	3,725
Postage	77,603	12,308	1,630	128,226	1,453	183
Telephone and telecommunication	2,118,618	151,040	14,851	339,916	142,627	15,524
Office stationery and supplies	1,949,002	30,642	6,222	246,296	37,018	17,486
Management and consultation fee	5,189,999	662,218	52,822	1,024,518	133,437	257,790
Rent paid for building	8,228,724	1,949,858	138,710	2,083,015	236,683	153,624
Rent paid for plant and machinery	1,193,076	0	26,729	51,772	7,626	0
Insurance paid - business	6,528,859	207,025	16,166	466,681	137,153	19,143
Security services	1,671,746	110,029	155	170,274	29,854	0
Cleaning services	455,421	0	1,011	144,225	11,220	0
Entertainment expenses	51,085	13,375	2,452	21,653	89	0
All other costs and expenses	8,456,424	84,577	52,134	1,967,963	22,255	30,505
<b>Intermediate Input</b>	<b>80,764,112</b>	<b>8,533,094</b>	<b>679,113</b>	<b>13,893,636</b>	<b>1,687,198</b>	<b>729,174</b>



	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
<b>Miscellaneous Expenditure</b>	<b>15,446,484</b>	<b>729,229</b>	<b>124,372</b>	<b>6,069,896</b>	<b>906,263</b>	<b>173,789</b>
Casualty insurance	41,803	1,249	0	109,896	197	0
Property expense - rent paid for land	53,373	37,161	0	135,811	0	0
Property expense - interest paid	9,647,883	458,395	25,366	4,625,196	435,446	4,857
Property expense - dividend paid	0	0	58,438	15,247	0	0
Property expense - royalty	0	0	0	0	0	0
Bad and doubtful debts written off	3,169,253	72,633	4,688	129,250	197,804	0
Business licences, rates paid to central or local government	595,447	40,212	2,294	196,640	19,096	9,414
FNU levy	459,887	40,960	3,366	82,432	10,279	4,681
Exchange losses	807,342	0	0	0	0	0
Loss on sale of fixed assets	138,763	0	0	104,136	239,334	896
VAT paid on supplies of goods and services	100,554	62,780	28,965	645,644	1,682	0
Donation	432,179	15,839	1,255	25,644	2,425	153,941
<b>Compensation of Employees</b>	<b>60,868,575</b>	<b>3,076,179</b>	<b>414,303</b>	<b>5,551,292</b>	<b>354,154</b>	<b>394,217</b>
Wages and salaries paid	51,363,771	2,713,199	385,003	4,703,449	255,814	361,642
FNPF	7,789,023	256,107	27,846	781,647	75,680	31,570
Payment in kind	1,715,781	106,873	1,454	66,196	22,660	1,005
<b>Consumption of fixed capital</b>	<b>15,523,805</b>	<b>413,921</b>	<b>195,285</b>	<b>2,150,854</b>	<b>435,204</b>	<b>96,172</b>
<b>TOTAL EXPENDITURE</b>	<b>172,602,976</b>	<b>12,752,423</b>	<b>1,413,073</b>	<b>27,665,678</b>	<b>3,382,819</b>	<b>1,393,352</b>

- 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**

	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
<b>INCOME</b>										
<b>Primary Activity</b>										
Gross margin	60,766,725	7,825,036	24,625,819	3,563,956	977,540	51,906,226	69,362,803	5,635,229	58,818,937	14,604,440
Sales revenue	311,615,333	64,762,120	70,791,608	3,305,480	2,353,278	140,533,972	359,391,483	23,605,075	209,328,998	49,803,539
Less COGS	250,848,608	56,937,084	46,165,789	-258,476	1,375,738	88,627,746	290,028,680	17,969,846	150,510,061	35,199,099
Opening stock	17,122,842	26,040,386	32,646,944	2,298,323	3,149,229	70,227,460	96,306,525	9,788,678	49,535,469	21,671,627
Add purchases	252,228,547	59,199,029	50,223,481	1,144,458	851,177	91,745,803	299,514,087	18,028,679	158,324,085	36,563,354
Less closing stock	18,502,781	28,302,331	36,704,636	3,701,257	2,624,668	73,345,517	105,791,932	9,847,511	57,349,493	23,035,882
<b>Secondary Activity</b>										
Rent & receipts received - building	600,123	54,807	680,457	46,500	68,965	1,224,916	2,243,049	0	1,097,670	251,641
Subsidies and grants received	0	0	0	0	0	1,472	0	0	0	0
Receipts from industrial services rendered to others	79,802	0	0	0	0	0	0	0	0	0
Rent & receipts received - plant and machinery	1,000,830	111,257	0	0	0	0	2,250	0	880	0
Rent & receipts received - transport and related equipment	0	0	2,591,246	77,874	0	1,328,844	42,001	0	2,391,919	0
Rent & receipts received - repairs and maintenance	0	0	0	0	0	0	0	0	0	6,210

	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
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
Commissions received	109,641	9,500	844,056	150	6,000	925,998	1,000,734	0	1,476,414	64,782
Own account capital construction	0	0	0	0	0	0	17,063	0	0	0
Other income	1,684,426	320,919	2,190,289	42,737	7,930	1,674,675	2,982,580	204,343	3,797,905	11,561
<b>Gross Output</b>	<b>64,241,547</b>	<b>8,321,519</b>	<b>30,931,867</b>	<b>3,731,217</b>	<b>1,060,435</b>	<b>57,062,131</b>	<b>75,650,480</b>	<b>5,839,572</b>	<b>67,583,725</b>	<b>14,938,634</b>
<b>Miscellaneous Income</b>	<b>5,265,872</b>	<b>164,146</b>	<b>345,104</b>	<b>10,483</b>	<b>11,314</b>	<b>931,785</b>	<b>10,491,540</b>	<b>0</b>	<b>6,944,740</b>	<b>643,571</b>
Discount	0	4,587	0	0	0	0	932,400	0	21,969	0
Business insurance claims received	14,994	0	88,225	0	0	91,005	684,166	0	191,003	0
Casualty insurance claims received	0	0	0	0	0	0	132,475	0	51,837	0
Profit or loss received from any other business in which you have an interest	294,088	2,477	24,757	0	0	140,375	49,622	0	49,238	704
Rent received from land	270	0	0	0	0	0	0	0	0	0
Interest received	298,636	14,359	13,150	2,084	7,022	298,866	4,692,350	0	4,909,103	423,832
Dividends received	0	0	120,449	4,849	4,292	13,756	467,182	0	455,649	0
Royalty received	0	0	0	0	0	0	0	0	75,000	0
Bad and doubtful debts recovered	19,295	95,439	0	0	0	0	1,721,924	0	623,654	0
Exchange gain	7,875	44,624	38,745	0	0	159,570	844,070	0	374,454	156,711
Surcharge	0	0	0	0	0	0	0	0	0	0
Service and license fees	0	0	0	0	0	0	0	0	0	0
Training rebates	0	0	0	0	0	0	0	0	0	0
Gain on sale of fixed assets	3,269,125	2,660	59,778	3,550	0	82,166	150,800	0	177,441	8,745

	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
VAT charged on goods and services provided	1,361,589	0	0	0	0	146,047	816,551	0	15,392	53,579
<b>TOTAL INCOME</b>	<b>69,507,419</b>	<b>8,485,665</b>	<b>31,276,971</b>	<b>3,741,700</b>	<b>1,071,749</b>	<b>57,993,916</b>	<b>86,142,020</b>	<b>5,839,572</b>	<b>74,528,465</b>	<b>15,582,205</b>
<b>EXPENDITURE</b>										
Expenditure on materials for use in the business	2,000,000	0	1,222,167	252,403	0	548,461	729,730	0	258,219	2,145,859
Change in stock of material	0	0	672	0	0	0	0	0	0	0
Petrol/automotive diesel oil	604,800	252,965	255,085	20,846	5,798	1,007,220	2,927,144	26,864	1,098,003	241,298
Industrial diesel fuel/heavy fuel oil	0	8,942	8,085	0	0	479	20,325	0	0	12,358
Kerosene	0	0	0	0	0	0	20	0	0	0
Liquid petroleum gas	4,991	0	0	100	0	0	2,980	0	0	0
Electricity	960,504	376,407	1,145,691	45,919	7,238	2,284,973	2,142,795	134,323	2,002,131	433,374
Water	34,383	35,853	5,965	1,917	954	84,628	128,535	67,161	110,776	76,696
Repairs and maintenance paid for motor vehicles	13,174,842	110,978	699,240	55,407	505,129	537,185	1,190,159	53,729	1,178,578	115,583
Repairs and maintenance paid for building	687,673	61,618	143,325	7,149	5,260	532,355	1,071,629	80,593	240,161	199,584
Repairs and maintenance paid for machinery and equipment	555,678	38,576	696,087	162,774	4,141	648,744	611,421	0	958,324	218,275
Cartage and haulage expenses paid to other firms	49,577	46,856	44,547	3,523	1,468	426,275	3,221,779	134,323	629,442	621,774
Travel expenses - air	20,000	170,111	68,773	2,111	0	357,023	281,545	0	109,958	173,248
Travel expenses - water	0	3,000	0	1,227	0	0	0	201,484	154,988	185,985

	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
Travel expenses - land	573,940	30,202	230,004	17,490	8,972	228,025	212,002	268,646	583,013	372,327
Accommodation charges	0	0	223	0	0	12,605	60,875	0	21,337	0
Value of contract and commission work done	832,018	1,332	4,181	2,638	0	1,400	172,581	0	53,880	1,278
Audit and accounting	97,296	67,493	66,423	14,506	9,278	296,649	332,767	16,778	133,365	117,717
Legal fee	247,603	53,404	25,012	35,127	422	140,088	226,193	5,452	115,110	81,919
Advertising and promotion etc.	390,645	120,497	1,637,908	199	140	1,285,894	1,132,706	0	889,924	47,239
Bank charges	230,351	157,293	280,771	32,201	26,759	1,059,964	720,947	107,458	911,696	188,757
Postage	0	16,696	115,109	3,194	0	186,988	43,015	40,296	158,272	39,557
Telephone and telecommunication	558,882	260,179	229,764	120,227	9,406	796,676	1,491,560	0	867,866	493,000
Office stationery and supplies	225,049	64,991	73,927	14,165	7,223	136,683	799,676	0	279,175	248,023
Management and consultation fee	2,952,207	190,556	2,157,559	95,842	0	2,733,034	4,202,613	244,206	3,398,606	405,647
Rent paid for building	1,402,558	1,556,513	3,907,805	853,273	95,993	9,355,170	3,894,239	228,349	3,413,401	2,099,715
Rent paid for plant and machinery	42,900	75,507	629,251	6,556	0	320,054	757,827	0	643,478	41,165
Insurance paid - business	454,900	268,691	624,299	77,914	14,457	1,557,630	2,796,044	0	1,645,730	327,658
Security services	409,328	55,892	172,671	1,200	418	171,410	883,542	0	2,331,895	128,117
Cleaning services	49,065	39,842	5,032	750	0	63,975	239,489	0	1,374,617	11,317
Entertainment expenses	17,614	4,967	72,275	13,891	0	87,623	207,157	0	123,891	15,762
All other costs and expenses	497,797	178,841	3,292,698	149,331	10,479	2,072,086	1,618,829	146,819	3,316,521	981,922
<b>Intermediate Input</b>	<b>27,074,601</b>	<b>4,248,202</b>	<b>17,814,549</b>	<b>1,991,880</b>	<b>713,534</b>	<b>26,933,297</b>	<b>32,120,124</b>	<b>1,756,481</b>	<b>27,002,357</b>	<b>10,025,154</b>
<b>Miscellaneous Expenditure</b>	<b>2,718,066</b>	<b>2,346,672</b>	<b>6,066,908</b>	<b>530,704</b>	<b>121,077</b>	<b>8,523,198</b>	<b>13,001,975</b>	<b>1,006,496</b>	<b>5,608,525</b>	<b>2,400,676</b>
Casualty insurance	24,414	0	1,082	0	0	23,474	110,613	0	39,161	500

	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 expense - rent paid for land	8,355	2,523	6,500	100	600	69,983	88,360	0	0	49,290
Property expense - interest paid	895,511	1,104,305	5,422,875	398,802	0	3,835,536	4,140,976	632,897	3,357,221	1,150,160
Property expense - dividend paid	0	0	0	2,309	0	0	425	0	0	77,057
Property expense - royalty	1,085	0	0	0	0	499,329	5,568	0	0	0
Bad and doubtful debts written off	68,845	1,077,160	404,750	22,313	0	124,785	6,517,204	343,824	1,620,152	835,354
Business licences, rates paid to central or local government	237,226	51,213	53,733	41,294	98,362	335,654	811,452	0	210,521	75,071
FNU levy	85,684	41,152	109,590	22,968	1,827	313,863	230,438	0	141,824	66,161
Exchange losses	120,600	0	0	0	0	5,512	14,088	21,462	18,508	19,811
Loss on sale of fixed assets	11,438	55,192	3,385	29,878	0	40,102	163,633	8,313	24,295	55,812
VAT paid on supplies of goods and services	998,974	4,411	2,205	320	19,778	3,211,170	469,092	0	64,900	68,748
Donation	265,934	10,716	62,788	12,720	510	63,790	450,126	0	131,943	2,712
<b>Compensation of Employees</b>	<b>11,005,602</b>	<b>2,296,318</b>	<b>8,299,997</b>	<b>1,145,277</b>	<b>553,780</b>	<b>21,765,810</b>	<b>32,087,996</b>	<b>2,507,265</b>	<b>22,316,222</b>	<b>7,821,307</b>
Wages and salaries paid	9,777,988	2,084,189	6,792,603	1,089,332	528,330	18,949,661	29,101,650	2,240,693	19,675,570	6,885,846
FNPF	507,388	208,316	927,390	54,030	23,548	1,368,263	2,232,817	232,806	1,780,131	675,986
Payment in kind	720,226	3,813	580,004	1,915	1,902	1,447,886	753,529	33,766	860,521	259,475
<b>Consumption of fixed capital</b>	<b>1,390,857</b>	<b>2,266,401</b>	<b>2,032,148</b>	<b>584,731</b>	<b>34,852</b>	<b>7,733,896</b>	<b>6,330,186</b>	<b>482,442</b>	<b>4,658,807</b>	<b>1,939,623</b>
<b>TOTAL EXPENDITURE</b>	<b>42,189,126</b>	<b>11,157,593</b>	<b>34,213,602</b>	<b>4,252,592</b>	<b>1,423,244</b>	<b>64,956,201</b>	<b>83,540,281</b>	<b>5,752,684</b>	<b>59,585,911</b>	<b>22,186,760</b>

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**

	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
<b>INCOME</b>						
<b>Primary Activity</b>						
Gross margin	9,124,839	15,102,006	26,940,543	17,742,500	2,588,371	37,287
Sales revenue	27,230,360	32,905,066	84,818,485	52,271,805	54,806,934	76,507
Less COGS	18,105,521	17,803,060	57,877,942	34,529,305	52,218,563	39,220
Opening stock	8,671,031	3,762,753	36,535,947	14,674,302	11,724	0
Add purchases	18,354,220	18,971,630	58,873,256	35,372,336	52,218,578	39,220
Less closing stock	8,919,730	4,931,323	37,531,261	15,517,333	11,739	0
<b>Secondary Activity</b>						
Rent & receipts received - building	0	18,195	612,506	0	0	0
Subsidies and grants received	0	0	0	0	0	0
Receipts from industrial services rendered to others	0	0	0	0	0	0
Rent & receipts received - plant and machinery	0	0	149,314	0	0	0
Rent & receipts received - transport and related equipment	0	332,211	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
Commissions received	15,000	108,211	312,529	0	278,643	0
Own account capital construction	0	0	0	0	0	0
Other income	557,076	1,168,350	774,378	312,736	125,217	0
<b>Gross Output</b>	<b>9,696,915</b>	<b>16,728,973</b>	<b>28,789,270</b>	<b>18,055,236</b>	<b>2,992,231</b>	<b>37,287</b>
<b>Miscellaneous Income</b>	<b>354,762</b>	<b>150,428</b>	<b>2,584,229</b>	<b>-1,439,745</b>	<b>142,708</b>	<b>0</b>
Discount	0	0	113	2,624	0	0
Business insurance claims received	281,115	10,606	35,414	18,226	0	0
Casualty insurance claims received	0	0	0	0	0	0
Profit or loss received from any other business in which you have an interest	0	61,074	173,405	-1,526,939	4,147	0
Rent received from land	0	0	0	0	0	0
Interest received	72,239	74,045	23,916	13,683	0	0
Dividends received	1,408	667	6,300	5,659	0	0
Royalty received	0	0	0	0	0	0
Bad and doubtful debts recovered	0	0	0	0	105,899	0

	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
Exchange gain	0	0	98,407	0	0	0
Surcharge	0	0	0	0	0	0
Service and license fees	0	0	0	0	0	0
Training rebates	0	0	0	0	0	0
Gain on sale of fixed assets	0	4,035	147,909	41,494	32,662	0
VAT charged on goods and services provided	0	0	1,998,765	5,507	0	0
<b>TOTAL INCOME</b>	<b>10,051,677</b>	<b>16,879,401</b>	<b>31,373,499</b>	<b>16,615,491</b>	<b>3,134,939</b>	<b>37,287</b>
<b>EXPENDITURE</b>						
Expenditure on materials for use in the business	1,051,923	829,946	848,242	1,020,931	0	0
Change in stock of material	0	0	0	0	0	0
Petrol/automotive diesel oil	81,884	88,872	671,612	1,012,135	13,511	530
Industrial diesel fuel/heavy fuel oil	0	315	6,592	29,684	0	0
Kerosene	0	0	0	0	0	0
Liquid petroleum gas	10,000	0	0	0	0	0
Electricity	139,034	282,173	681,068	392,769	9,615	0
Water	52,345	15,403	47,104	43,641	744	200
Repairs and maintenance paid for motor vehicles	64,891	106,206	122,876	143,510	61,385	350
Repairs and maintenance paid for building	86,635	113,334	415,422	83,709	500	0
Repairs and maintenance paid for machinery and equipment	33,471	95,300	74,488	86,321	398,806	0
Cartage and haulage expenses paid to other firms	84,943	5,080	256,487	1,883,169	0	0
Travel expenses - air	66,703	20,475	114,079	102,013	0	0
Travel expenses - water	108,491	0	15,885	0	0	0
Travel expenses - land	152,637	29,896	203,289	118,905	4,010	0
Accommodation charges	0	0	14,369	0	0	0
Value of contract and commission work done	0	2,870	101,822	1,919	0	0
Audit and accounting	70,624	85,971	162,578	43,028	20,203	0
Legal fee	14,376	1,885	71,246	109,604	10,800	0
Advertising and promotion etc.	75,908	74,720	357,660	98,611	0	0
Bank charges	148,291	228,112	455,108	673,809	18,309	0
Postage	21,698	18,317	102,244	64,584	0	0
Telephone and telecommunication	41,285	73,023	407,789	88,497	123,458	245
Office stationery and supplies	18,927	27,797	73,933	176,316	18,000	0
Management and consultation fee	760,728	432,743	1,375,835	588,439	483,000	0
Rent paid for building	1,062,581	948,838	3,888,092	4,043,005	37,002	0
Rent paid for plant and machinery	0	79,838	19,043	708	0	0



	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
Insurance paid - business	150,182	214,066	636,674	413,081	28,059	0
Security services	14,302	67,985	66,142	137,474	0	0
Cleaning services	120	15,332	44,257	27,161	4,109	0
Entertainment expenses	4,364	4,758	47,421	4,717	0	0
All other costs and expenses	155,970	240,233	1,758,249	711,631	0	0
<b>Intermediate Input</b>	<b>4,472,313</b>	<b>4,103,488</b>	<b>13,039,606</b>	<b>12,099,371</b>	<b>1,231,511</b>	<b>1,325</b>
<b>Miscellaneous Expenditure</b>	<b>854,932</b>	<b>746,474</b>	<b>5,454,005</b>	<b>1,160,942</b>	<b>132,367</b>	<b>180</b>
Casualty insurance	5,764	3,248	2,671	4,209	0	0
Property expense - rent paid for land	22,087	126,841	28,110	20,778	0	0
Property expense - interest paid	555,323	501,756	1,452,503	297,705	0	0
Property expense - dividend paid	0	0	0	500,000	0	0
Property expense - royalty	0	200	246,753	157	0	0
Bad and doubtful debts written off	187,463	40,581	52,371	4,275	121,278	0
Business licences, rates paid to central or local government	30,715	10,434	153,075	100,343	2,216	180
FNU levy	12,990	18,417	145,882	101,635	0	0
Exchange losses	11,556	0	9,465	0	0	0
Loss on sale of fixed assets	6,366	300	95,313	288	23	0
VAT paid on supplies of goods and services	21,776	25,300	3,203,188	48,676	262	0
Donation	892	19,397	64,674	82,876	8,588	0
<b>Compensation of Employees</b>	<b>2,487,489</b>	<b>3,345,946</b>	<b>6,641,999</b>	<b>4,868,084</b>	<b>349,316</b>	<b>8,810</b>
Wages and salaries paid	2,238,599	3,052,718	4,313,479	4,598,281	319,839	8,810
FNPF	210,412	207,869	482,240	262,196	14,312	0
Payment in kind	38,478	85,359	1,846,280	7,607	15,165	0
<b>Consumption of fixed capital</b>	<b>482,841</b>	<b>559,182</b>	<b>2,863,472</b>	<b>2,576,836</b>	<b>524,334</b>	<b>30,246</b>
<b>TOTAL EXPENDITURE</b>	<b>8,297,575</b>	<b>8,755,090</b>	<b>27,999,082</b>	<b>20,705,233</b>	<b>2,237,528</b>	<b>40,561</b>

## 8] SUMMARY

	45	46	47	GRAND TOTAL
<b>INCOME</b>				
<b>Primary Activity</b>				
Gross margin	115,243,051	355,793,891	631,992,267	1,103,029,209
Sales revenue	215,671,627	1,384,478,362	2,829,812,792	4,429,962,781
Less COGS	100,428,576	1,028,684,471	2,197,820,525	3,326,933,572
Opening stock	256,215,806	256,715,393	571,218,192	1,084,149,391
Add purchases	108,653,535	1,056,599,418	2,267,531,571	3,432,784,524
Less closing stock	264,440,765	284,630,340	640,929,238	1,190,000,343
<b>Secondary Activity</b>				
Rent & receipts received - building	2,940,145	5,131,821	13,074,832	21,146,798
Subsidies and grants received	1,247	8,931	222,446	232,624
Receipts from industrial services rendered to others	0	1,421,931	217,130	1,639,061
Rent & receipts received - plant and machinery	453,910	9,274,035	1,272,812	11,000,757
Rent & receipts received - transport and related equipment	1,861	462,215	6,819,202	7,283,278
Rent & receipts received - repairs and maintenance	0	0	6,210	6,210
Value of electricity sold	0	0	0	0
Gold hedging	0	0	0	0
Commissions received	1,736,770	1,200,614	6,473,578	9,410,962
Own account capital construction	15,942	0	84,399	100,341
Other income	8,052,805	6,978,874	28,234,829	43,266,508
<b>Gross Output</b>	<b>128,445,731</b>	<b>380,272,312</b>	<b>688,397,705</b>	<b>1,197,115,748</b>
<b>Miscellaneous Income</b>	<b>10,462,338</b>	<b>16,132,373</b>	<b>42,507,195</b>	<b>69,101,906</b>
Discount	0	8,788	3,058,574	3,067,362
Business insurance claims received	73,950	114,743	1,978,155	2,166,847
Casualty insurance claims received	378,503	27,386	408,941	814,830
Profit or loss received from any other business in which you have an interest	433,193	4,764,373	-144,107	5,053,459
Rent received from land	1,487	0	1,342	2,829
Interest received	3,132,779	2,103,562	12,745,046	17,981,387
Dividends received	41,344	1,652,623	2,979,210	4,673,177
Royalty received	0	2,194,874	75,000	2,269,874
Bad and doubtful debts recovered	852,470	508,631	3,161,455	4,522,556
Exchange gain	2,174,610	2,121,582	5,462,161	9,758,353
Surcharge	0	0	0	0
Service and license fees	0	0	0	0
Training rebates	0	0	0	0
Gain on sale of fixed assets	814,770	2,106,442	4,420,642	7,341,854
VAT charged on goods and services provided	2,559,232	529,369	8,360,777	11,449,378
<b>TOTAL INCOME</b>	<b>138,908,069</b>	<b>396,404,685</b>	<b>730,904,900</b>	<b>1,266,217,654</b>

	45	46	47	GRAND TOTAL
<b>EXPENDITURE</b>				
Expenditure on materials for use in the business	2,564,058	4,910,658	17,630,993	25,105,709
Change in stock of material	0	0	672	672
Petrol/automotive diesel oil	3,987,630	14,811,268	11,997,263	30,796,161
Industrial diesel fuel/heavy fuel oil	39,073	27,217	355,227	421,517
Kerosene	0	0	20	20
Liquid petroleum gas	2,132,350	14,251	273,015	2,419,616
Electricity	1,204,613	10,128,808	30,277,570	41,610,991
Water	176,752	401,928	1,513,788	2,092,468
Repairs and maintenance paid for motor vehicles	4,957,444	3,505,023	21,192,795	29,655,262
Repairs and maintenance paid for building	838,844	8,325,257	6,620,477	15,784,578
Repairs and maintenance paid for machinery and equipment	1,932,905	11,422,566	9,492,725	22,848,196
Cartage and haulage expenses paid to other firms	2,723,016	11,195,396	10,689,492	24,607,904
Travel expenses - air	173,842	896,660	1,766,181	2,836,683
Travel expenses - water	200,501	299,129	671,060	1,170,690
Travel expenses - land	301,402	9,229,723	3,678,022	13,209,147
Accommodation charges	190,627	125,369	583,296	899,292
Value of contract and commission work done	190,372	7,691,108	2,285,724	10,167,204
Audit and accounting	600,363	1,014,974	3,111,574	4,726,911
Legal fee	514,779	2,520,623	1,772,602	4,808,004
Advertising and promotion etc.	1,229,718	11,809,612	9,291,892	22,331,222
Bank charges	600,317	3,365,603	11,136,754	15,102,674
Postage	339,618	325,050	1,031,373	1,696,041
Telephone and telecommunication	1,454,699	11,572,682	8,344,433	21,371,814
Office stationery and supplies	803,315	2,049,150	4,450,551	7,303,016
Management and consultation fee	5,969,625	18,818,892	27,341,799	52,130,316
Rent paid for building	3,082,985	6,997,234	49,577,148	59,657,367
Rent paid for plant and machinery	2,092,578	2,951,752	3,895,530	8,939,860
Insurance paid - business	2,564,136	7,353,789	16,584,412	26,502,337
Security services	1,217,413	1,280,834	6,422,434	8,920,681
Cleaning services	554,823	303,942	2,486,943	3,345,708
Entertainment expenses	408,409	204,759	693,094	1,306,262
All other costs and expenses	1,838,268	18,824,880	25,745,264	46,408,412
<b>Intermediate Input</b>	<b>44,884,475</b>	<b>172,378,137</b>	<b>290,914,121</b>	<b>508,176,733</b>
<b>Miscellaneous Expenditure</b>	<b>5,650,615</b>	<b>28,073,727</b>	<b>74,123,230</b>	<b>107,847,572</b>
Casualty insurance	139,418	530,724	368,281	1,038,423
Property expense - rent paid for land	28,809	302,666	649,872	981,347
Property expense - interest paid	2,635,430	12,165,662	38,942,713	53,743,804
Property expense - dividend paid	0	844,172	653,476	1,497,648
Property expense - royalty	0	2,332,870	753,092	3,085,962
Bad and doubtful debts written off	1,241,436	6,039,509	14,993,983	22,274,928

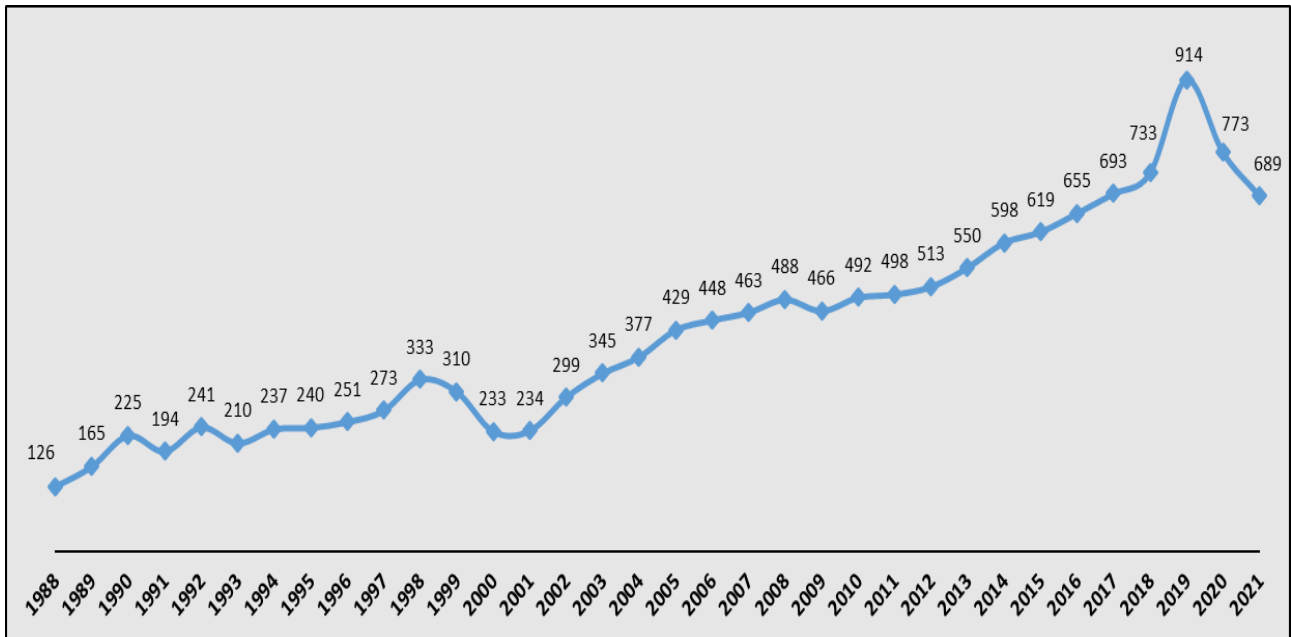
	45	46	47	GRAND TOTAL
Business licences, rates paid to central or local government	624,816	1,162,120	3,074,592	4,861,528
FNU levy	120,985	477,011	1,894,036	2,492,033
Exchange losses	10,790	2,303,001	1,028,344	3,342,135
Loss on sale of fixed assets	21,191	512,465	977,467	1,511,123
VAT paid on supplies of goods and services	573,285	1,090,690	8,978,425	10,642,400
Donation	254,455	312,837	1,808,949	2,376,241
<b>Compensation of Employees</b>	<b>35,224,064</b>	<b>73,904,952</b>	<b>198,159,938</b>	<b>307,288,954</b>
Wages and salaries paid	31,667,599	65,033,166	171,440,466	268,141,231
FNPF	2,420,642	4,511,671	18,149,577	25,081,890
Payment in kind	1,135,823	4,360,115	8,569,895	14,065,833
<b>Consumption of fixed capital</b>	<b>23,947,821</b>	<b>24,554,109</b>	<b>53,306,095</b>	<b>101,808,025</b>
<b>TOTAL EXPENDITURE</b>	<b>109,706,975</b>	<b>298,910,924</b>	<b>616,503,384</b>	<b>1,025,121,283</b>

### APPENDIX III: VALUE ADDED 1988 – 2021

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.

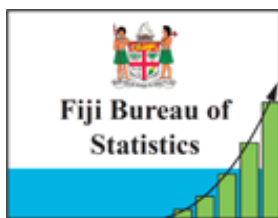
YEAR	TYPE OF SURVEY	VALUE ADDED (\$)
1988	Sample survey	125,976,000
1989	Sample survey	164,603,000
1990	Sample survey	224,559,000
1991	Sample survey	194,358,000
1992	Sample survey	240,622,000
1993	Sample survey	209,831,000
1994	Sample survey	237,056,000
1995	Complete enumeration	239,555,639
1996	Sample 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
2020	Sample survey	773,043,990
2021	Sample survey	688,939,015

**Graph 1: VALUE ADDED 1988 – 2021 FJD [Millions]**



- Decline in 2000 were due to the political unrest.
- The value added in 2019 increased by 24.7 percent when compared to 2018. The increase in retail sale in non-specialized stores with food and beverages or tobacco predominating led to the overall increase.
- 2020 value added stood at \$773.0 million, this was 15.4 percent lower than the value added in 2019. Lower value added was recorded for retail trade not in stores, stalls or markets. The COVID-19 caused the slowdown in the economic activities.
- 2021 value added stood at \$688.9 million, this was 10.9 percent lower than the value added in 2020. Lower value added was recorded for retail trade not in stores, stalls or markets. The COVID-19 caused the slowdown in the economic activities.

# APPENDIX IV: SAMPLE QUESTIONNAIRE



Modyl Plaza, Lot 1 Karsanji Street, Vatuwaqa, Suva, Fiji

P O Box 2221  
Government Buildings  
Suva  
FIJI

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

CONFIDENTIAL

DESPATCHED: / /

## 2021 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 2021 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 Fiji Standard Industrial Classification 2010 Section G (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. If your accounting year is different provide information approximating closest to the calendar year. 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. Please be advised that failure to meet the above deadline may lead to legal action.

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

**CONTACT PERSON FOR HELP AND ADVICE:** Ms. Sarah Raikoti on email sraikoti@statsfiji.gov.fj or telephone 331 5822 (ext. 386 247) or direct line 323 0847.

Maria Musudroka [Ms]  
Chief Executive

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

The wholesale trade includes the sale without transformation of new and used goods to the retailers; to industrial, commercial, institutional or professional users; or to other wholesalers; or acting as agents in buying merchandise for or selling merchandise to, such persons or companies. The principal types of business included are merchant wholesalers, ie wholesalers who take title to the goods they sell, such as wholesale merchants, industrial distributors, exporters, importers and coOperative 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 cooperatives, 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**

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

---

#### **FORM OF OWNERSHIP**

---

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

---

#### **EQUITY PARTICIPATION**

---

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

---

#### **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     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 / /2021 To / /2021
---

### 3. Legal Status of Organisation

Please tick appropriate box					
	Sole Trader	1		Partnership	2
002	Private Limited Company	3		Public Limited Company	4
	Cooperative	5		Government Owned Trading Entity	6
	Statutory Boards	7		Central Government	8
	Local Government	9		Joint Venture and Consortia	10
	Non-profit organisation	11		Trusts and Estates	12
	Consulates and Foreign Embassies	13		Branch of a Company Incorporated Overseas	14

### 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.		

### 5. Form of Ownership

Please tick appropriate box					
	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 2021   %
---

---

**PRIMARY INCOME EARNED DURING THE ACCOUNTING PERIOD**

---

- 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**

---

- 17 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.
- 18 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**

<b>Primary Income Earned During The Accounting Period</b>			<b>VALUE (\$)</b>
7	a)	004	
	b)	005	
	c)	006	
	d)	007	
<b>Other Income</b>			
8	Rent & receipts received - building	008	
9	Subsidies and grants received	009	
10	Receipts from industrial services rendered to others	010	
11	Rent & receipts received - plant and machinery	011	
12	Rent & receipts received - transport and related equipment	012	
13	Rent & receipts received - repairs and maintenance	013	
14	Commissions received	014	
15	Other Income	015	
16	Discount	016	
17	Business insurance claims received	017	
18	Casualty insurance claims received	018	
19	Profit or loss received from any other business in which you have an interest	019	
20	Rent received from land	020	
21	Interest received	021	
22	Dividends received	022	
23	Royalty received	023	
24	Bad and doubtful debts recovered	024	
25	Exchange gain	025	
26	Gain on sale of fixed assets	026	
27	VAT charged on goods and services provided	027	
<b>28</b>	<b>Grand Total of All Income Received [Codes 004 to 027]</b>	<b>028</b>	

---

**PURCHASES OF MATERIALS DURING THE YEAR**

---

- 29 Expenditure on materials for the use in the business.
- 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 43. Exclude all purchases of plant and machinery and other capital equipment purchased by you, which should be, included in question 86.

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**FUEL, ELECTRICITY AND WATER**

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

---

**OTHER EXPENDITURE**

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- 37-39 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.
- 40 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.
- 62 Include payment in respect of leased/rented land.
- 63 Interest payments include interest on long-term debts and interest on any other money the establishment has borrowed.

---

**COMPENSATION OF EMPLOYEES**

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- 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**

<b>Purchases of Materials and Operating Expenditure</b>			<b>VALUE (\$)</b>
29	Expenditure on materials for use in the business		
	a)	029	
	b)	030	
	c)	031	
30	Expenditure on goods for resale without further processing	032	
<b>Fuel, Electricity and Water</b>			
31	Petrol/automotive diesel fuel	033	
32	Industrial diesel fuel/heavy fuel oil	034	
33	Kerosene	035	
34	Liquid petroleum gas	036	
35	Electricity	037	
36	Water	038	
<b>Other Expenditure</b>			
37	Repairs and maintenance on vehicles	039	
38	Repairs and maintenance on building	040	
39	Repairs and maintenance on plant and machinery	041	
40	Cartage and haulage expenses paid to other firms	042	
41	Travel expenses on air transport	043	
42	Travel expenses on water transport	044	
43	Travel expenses on land transport	045	
44	Accommodation charges	046	
45	Value of contract and commission work done	047	
46	Audit and accounting	048	
47	Legal fee	049	
48	Advertising and promotion etc	050	
49	Bank charges	051	
50	Postage	052	
51	Telephone and telecommunication	053	
52	Office stationery and supplies	054	
53	Rent paid on building	055	
54	Rent paid on plant and machinery	056	
55	Management and consultation fee	057	
56	Business insurance	058	
57	Security services	059	
58	Cleaning services	060	
59	Entertainment expenses	061	
60	All other costs and expenses	062	
61	Casualty insurance	063	
62	Rent paid for land	064	
63	Interest paid	065	
64	Dividend paid	066	
65	Royalty paid	067	
66	Bad and doubtful debts written off	068	
67	Business licenses and rates paid	069	
68	Fiji National University [FNU] Levy	070	
69	Exchange losses	071	
70	Loss on sale of fixed assets	072	
71	VAT paid on supplies of goods and services	073	
72	Donations made	074	
73	Depreciation (to agree with question 86(8))	075	
<b>Compensation of Employees</b>			
74	Gross wages and salaries	076	
75	Employers contribution to FNPF	077	
76	Payment in kind	078	
<b>77</b>	<b>Grand Total of Expenditure Incurred [Codes 029 to 078 excluding 066]</b>	<b>079</b>	

---

**STOCKS**

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78-81 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.

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**LOANS AND ADVANCES**

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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 2021.

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.

**78-81. 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	080			
Work-in-progress	083			
Finished goods bought for resale	086			
Materials, fuels, supplies and components	089			
<b>Total</b>	<b>092</b>			

**82. Loans and Advances - Closing Balance**

Locally	095	
Abroad	096	
<b>Total</b>	<b>097</b>	

**83. Net Earnings**

		Amount (\$)
Net profit/loss of your establishment/enterprise. [Codes (028+094)-079]	098	

**84. Number of Employment**

		NUMBER EMPLOYED
a] <b>Working with pay</b>		
Fiji citizens	099	
Expatriates	100	
b] <b>Working without pay</b>		
i] Working proprietors	101	
ii] Unpaid family workers	102	
<b>Total (099+100+101+102)</b>	<b>103</b>	
c] <b>The total number in employment by gender</b>		
i] Total Males	104	
ii] Total Females	105	

**85. Environment Related Questions**

106	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	
107	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	
108	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	
109	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	

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**CAPITAL ASSETS**

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86 (8) Please ensure that: The value given for depreciation should agree with the value given in question (73).

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).



<b>86. CAPITAL ASSETS</b>										
		VALUE (\$)								
		Opening Book 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	110									
Non - residential building	119									
Other structures	128									
Land	137									
Transport vehicles and related equipment	146									
ICT equipment	155									
Furniture, fixtures and office equipment	164									
Other machinery & equipment	173									
Cost of ownership transfer on non-produced assets	182									
Research & development	191									
Minerals exploration & evaluation	200									
Computer software & databases	209									
Entertainment literary/artistic originals	218									
Renewable energy equipment related	227									
Other intellectual property products	236									
<b>Total</b>	<b>245</b>									

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

Name: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**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	2021			
		2021	Mar	Jun	Sep	Dec
<b>TOTAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>4,011,216</b>	<b>1,097,693</b>	<b>896,700</b>	<b>906,683</b>	<b>1,110,140</b>
<b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>324,951</b>	<b>115,171</b>	<b>57,699</b>	<b>66,185</b>	<b>85,896</b>
45101	Sale of motor vehicle	190,810	68,416	29,688	38,636	54,070
45201	Maintenance and repair of motor vehicles	27,310	9,766	6,071	5,179	6,294
45301	Sale of motor vehicle parts and accessories	92,918	31,064	18,612	20,171	23,071
45401	Sale, maintenance and repair of motor cycles related parts and accessories	13,913	5,925	3,328	2,199	2,461
<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>1,937,017</b>	<b>494,315</b>	<b>494,561</b>	<b>413,520</b>	<b>534,621</b>
46101	Wholesale on a fee or contract basis	6,588	3,881	1,589	642	476
46301	Wholesale of food and non-alcoholic drinks	669,347	132,286	135,925	194,243	206,893
46302	Wholesale of alcoholic drinks and tobacco	38,398	12,037	8,350	6,364	11,647
46411	Wholesale of textiles and clothing	3,588	1,443	702	718	725
46412	Wholesale of footwear	6,841	2,263	1,581	1,481	1,516
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	77,713	27,067	28,183	10,384	12,079
46499	Wholesale of other household goods not elsewhere specified	22,530	9,504	4,603	4,097	4,326
46511	Wholesale of computers, computer peripheral equipment and software	22,297	5,128	3,899	5,173	8,097
46521	Wholesale of electronic and telecommunications equipment and parts	4,817	1,603	958	996	1,260
46531/ 46599	Wholesale of agricultural machinery, equipment and supplies and Wholesale of other machinery, equipment and supplies	11,207	3,502	2,528	2,133	3,044
46611	Wholesale of solid, liquid and gaseous fuels and related products	1,061,239	290,808	303,819	184,512	282,100
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	3,355	845	575	988	947
46699	Wholesale of waste and scrap and other products n.e.c.	8,787	3,753	1,774	1,789	1,471
46901	Non-specialized wholesale trade	310	195	75	0	40
<b>RETAIL TRADE EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>		<b>1,749,248</b>	<b>488,207</b>	<b>344,440</b>	<b>426,978</b>	<b>489,623</b>
47111	Retail sale in non-specialized stores with food, beverages or tobacco predominating	652,219	148,315	150,497	173,816	179,591
47199	Other retail sales in non-specialized stores	23,931	9,226	5,334	1,143	8,228
47211	Retail sale of food and non-alcoholic beverages in specialized stores	99,755	24,796	21,851	23,340	29,768
47221	Retail sale of alcoholic beverages in specialized stores	24,486	5,394	4,840	7,067	7,185
47301	Retail sale of automotive fuel	155,507	53,379	32,522	32,739	36,867
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	47,199	13,684	9,429	12,201	11,885
47421/ 47621	Retail sale of audio and video equipment in specialized stores and Retail sale of music and video recordings in specialized stores	27,796	11,658	4,649	3,902	7,587
47511/ 47711	Retail sale of textiles in specialized stores and Retail sale of clothing in specialized stores	129,861	45,794	22,308	23,044	38,715

FSIC 2010	Industry	Annual	2021			
		2021	Mar	Jun	Sep	Dec
47521	Retail sale of hardware, paints and glass in specialized stores	311,754	86,800	49,138	80,613	95,203
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	156,569	46,381	22,455	41,993	45,740
47611	Retail sale of books, newspapers and stationery in specialized stores	11,340	4,856	3,327	1,323	1,834
47712	Retail sale of footwear and leather articles in specialized stores	29,522	14,155	5,763	4,886	4,718
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	34,984	9,374	5,068	10,003	10,539
47731	Other retail sale of new goods in specialized stores	12,624	4,478	1,894	2,779	3,473
47741	Retail sale of second hand goods in stores	31,149	9,748	5,249	7,998	8,154
47801	Retail sale via stalls and markets	193	71	40	41	41
47901	Retail trade not in stores, stalls or markets	359	98	76	90	95