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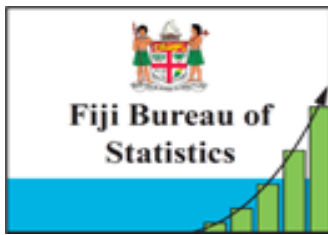
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ECONOMIC SURVEYS

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

2020

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PREFACE AND ACKNOWLEDGEMENTS

The report provides information on the Wholesale and Retail Trade industry in 2020. 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.



Maria Musudroka [Ms]
Chief Executive

NOTES

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

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

2 Total values are subject to rounding errors.

3 Key to Abbreviations:

BR Business Register

CFC Consumption of Fixed Capital

COE Compensation of Employees

FBoS Fiji Bureau of Statistics

FSIC Fiji Standard Industrial Classification

GDP Gross Domestic Product

GFCF Gross Fixed Capital Formation

GO Gross Output

IC Intermediate Consumption

OS Operating Surplus

SAS Statistical Analysis System

VA Value Added

4 VA in the report refers to Gross Value Added.

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1 INTRODUCTION

1.1 History of Surveys Undertaken

This report contains the results of the survey carried out for the 2020 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 2020 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 2020 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 2020. 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 2020.

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 2020, there were 2,132 establishment respondents compared to 2,120 establishment's respondents in 2019.

2.10 Rate-up Factors

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

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

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

Empirically,

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

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

where k = number responded

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

3 RESULTS

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

All tables in this report contain data inclusive of estimates for non-response; exceptions are tables 1A, 2 to 5B 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			
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES				
45101	Sale of motor vehicles	62	50	81
45201	Maintenance and repair of motor vehicles	148	127	86
45401	Sale, maintenance and repair of motor cycles related parts and accessories	4	4	100
45301	Sale of motor vehicle parts and accessories	170	128	75
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES				
46101	Wholesale on a fee or contract basis	15	11	73
Wholesale of Food, Beverages and Tobacco				
46301	Wholesale of food and non-alcoholic drinks	73	62	85
46302	Wholesale of alcoholic drinks			
46303	Wholesale of tobacco	7	7	100
Wholesale of Textiles, Clothing and Footwear				
46411	Wholesale of textiles and clothing	8	7	88
46412	Wholesale of footwear	3	3	100
Wholesale of Other Household Goods				
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	14	10	71
46499	Wholesale of other household goods n.e.c	28	21	75
Wholesale of Machinery, Equipment and Supplies				
46511	Wholesale of computers, computer peripheral equipment and software	21	20	95
46521	Wholesale of electronic and telecommunications equipment and parts	15	14	93
46531	Wholesale of agricultural machinery, equipment and supplies	6	5	83
46599	Wholesale of other machinery and equipment	18	14	78
Other Specialized Wholesale				
46611	Wholesale of solid, liquid and gaseous fuels and related products	39	39	100
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	27	23	85
46699	Wholesale of waste and scrap and other products n.e.c	6	6	100
46901	Non-specialized wholesale trade	7	6	86

FSIC 2010		SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB-CLASS	ACTIVITY			
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES				
Retail Sale of Non-Specialized Stores				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	174	122	70
47199	Other retail sales in non-specialized stores	37	26	70
47631	Retail sale of sporting equipment in specialized stores	17	14	82
Retail Sale of Food, Beverages and Tobacco in Specialized Stores				
47211	Retail sale of food in specialized stores	353	308	87
47221	Retail sale of beverages in specialized stores	17	12	71
47231	Retail sale of tobacco products in specialized stores	10	7	70
47301	Retail sale of automotive fuel in specialized stores	62	48	77
Retail Sale of Information and Communication Equipment in Specialized Stores				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	66	49	74
47421	Retail sale of audio and video equipment in specialized stores	56	45	80
47621	Retail sale of music and video recordings in specialized stores	66	48	73
Retail Sale of Other Household Equipment in Specialized Stores				
47511	Retail sale of textiles in specialized stores	18	13	72
47711	Retail sale of clothing in specialized stores	266	256	96
47521	Retail sale of hardware, paints and glass in specialized stores	215	181	84
47531	Retail sale of carpets ,rugs, wall and floor coverings in specialized stores	5	4	80
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	136	104	76
Retail Sale of Cultural and Recreation Goods in Specialized Stores				
47611	Retail sale of books, newspapers and stationary in specialized stores	46	35	76
Retail Sale of Other Goods in Specialized Stores				
47712	Footwear and leather articles in specialized stores	78	58	74
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	34	24	71
47731	Other retail sale of new goods in specialized stores	153	128	84
47741	Retail sale of second-hand goods	107	78	73
47801	Retail sale via stalls and markets	12	9	75
47901	Retail trade not in stores, stalls or markets	6	6	100
GRAND TOTAL		2,605	2,132	82

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	1,404,696,682	1,342,799,197	96

3.2 Legal Status of Establishments

Table 2: Legal Status of Establishments

FSIC 2010		SOLE TRADER	PARTNERSHIP	CO-OPERATIVE	PRIVATE LIMITED COMPANY	PUBLIC LIMITED COMPANY	NON-PROFIT ORGANISATION	TOTAL
SUB-CLASS	ACTIVITY							
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES								
45101	Sale of motor vehicle	2	0	0	48	0	0	50
45201	Maintenance and repair of motor vehicles	92	1	0	34	0	0	127
45401	Sale, maintenance and repair of motor cycles related parts and accessories	2	0	0	2	0	0	4
45301	Sale of motor vehicle parts and accessories	27	5	0	96	0	0	128
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES								
46101	Wholesale on a fee or contract basis	1	0	0	10	0	0	11
Wholesale of food, beverages and tobacco								
46301	Wholesale of food and non-alcoholic drinks	9	1	0	52	0	0	62
46302	Wholesale of alcoholic drinks							
46303	Wholesale of tobacco	0	0	0	7	0	0	7
Wholesale of textiles, clothing and footwear								
46411	Wholesale of textiles and clothing	1	3	0	3	0	0	7
46412	Wholesale of footwear	0	0	0	3	0	0	3
Wholesale of other household goods								
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	1	0	0	9	0	0	10
46499	Wholesale of other household goods n.e.c	7	0	0	14	0	0	21
Wholesale of machinery, equipment and supplies								
46511	Wholesale of computers, computer peripheral equipment and software	1	0	0	19	0	0	20
46521	Wholesale of electronic and telecommunications equipment and parts	3	2	0	9	0	0	14
46531	Wholesale of agricultural machinery, equipment and supplies	2	0	0	3	0	0	5
46599	Wholesale of other machinery and equipment	3	0	0	11	0	0	14
Other specialized wholesale								
46611	Wholesale of solid, liquid and gaseous fuels and related products	0	0	0	39	0	0	39
46631	Wholesale of construction materials, hardware, plumbing and heating equipment	1	0	0	22	0	0	23
46699	Wholesale of waste and scrap and other product not elsewhere specified	1	0	0	5	0	0	6
46901	Non-specialized wholesale trade	1	0	0	5	0	0	6

FSIC 2010		SOLE TRADER	PARTNERSHIP	CO-OPERATIVE	PRIVATE LIMITED COMPANY	PUBLIC LIMITED COMPANY	NON-PROFIT ORGANISATION	TOTAL
SUB-CLASS	ACTIVITY							
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES								
Retail sale of non-specialized stores								
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	2	0	0	109	11	0	122
47199	Other retail sales in non-specialized stores	9	0	0	17	0	0	26
47631	Retail sale of sporting equipment in specialized stores	1	0	0	13	0	0	14
Retail sale of food, beverages and tobacco in specialized stores								
47211	Retail sale of food in specialized stores	223	5	1	79	0	0	308
47221	Retail sale of beverages and tobacco in specialized stores	1	1	0	10	0	0	12
47231	Retail sale of tobacco products in specialized stores	2	0	0	5	0	0	7
47301	Retail sale of automotive fuel in specialized stores	4	0	0	44	0	0	48
Retail sale of information and communication equipment in specialized stores								
47411	Retail sale of computers, peripheral units, software and telecommunications equipment	7	0	0	42	0	0	49
47421	Retail sale of audio and video equipment in specialized stores	1	1	0	43	0	0	45
47621	Retail sale of music and video recordings in specialized stores	15	2	0	31	0	0	48
Retail sale of household equipment in specialized stores								
47511	Retail sale of textiles in specialized stores	8	1	0	4	0	0	13
47711	Retail sale of clothing in specialized stores	50	14	0	192	0	0	256
47521	Retail sale of hardware, paints and glass in specialized stores	12	1	0	168	0	0	181
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	2	0	0	2	0	0	4
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	5	1	0	98	0	0	104
Retail sale of cultural and recreation goods in specialized stores								
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies	8	5	0	22	0	0	35
Retail sale of other goods in specialized stores								
47712	Footwear and leather articles in specialized stores	16	0	0	42	0	0	58
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	8	0	0	16	0	0	24
47731	Other retail sale of new goods in specialized stores	60	1	0	67	0	0	128
47741	Retail sale of second-hand goods	13	1	0	64	0	0	78
47801	Retail sale via stalls and markets	7	0	0	2	0	0	9
47901	Retail trade not in stores, stalls or markets	4	0	0	2	0	0	6
GRAND TOTAL		612	45	1	1,463	11	0	2,132

3.3 Ownership of Establishments

Table 3: Ownership of Establishments

FSIC 2010		FIJI OWNED	BRANCH OF AN OVERSEAS COMPANY	SUBSIDIARY OF AN OVERSEAS COMPANY	TOTAL
SUB-CLASS	ACTIVITY				
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES					
45101	Sale of motor vehicles	50	0	0	50
45201	Maintenance and repair of motor vehicles	127	0	0	127
45401	Sale, maintenance and repair of motor cycles related parts and accessories	4	0	0	4
45301	Sale of motor vehicle parts and accessories	128	0	0	128
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES					
46101	Wholesale on a fee or contract basis	11	0	0	11
Wholesale of food, beverages and tobacco					
46301	Wholesale of food and non-alcoholic drinks	62	0	0	62
46302	Wholesale of alcoholic drinks	3	0	0	3
46303	Wholesale of tobacco	4	0	0	4
Wholesale of textiles, clothing and footwear					
46411	Wholesale of textiles and clothing	7	0	0	7
46412	Wholesale of footwear	3	0	0	3
Wholesale of other household goods					
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	7	0	3	10
46499	Wholesale of other household goods n.e.c	21	0	0	21
Wholesale of machinery, equipment and supplies					
46511	Wholesale of computers, computer peripheral equipment and software	18	2	0	20
46521	Wholesale of electronic and telecommunications equipment and parts	14	0	0	14
46531	Wholesale of agricultural machinery, equipment and supplies	5	0	0	5
46599	Wholesale of other machinery and equipment	14	0	0	14
Other specialized wholesale					
46611	Wholesale of solid, liquid and gaseous fuels and related products	39	0	0	39
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	23	0	0	23
46699	Wholesale of waste and scrap and other products n.e.c	6	0	0	6
46901	Non-specialized wholesale trade	6	0	0	6
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES					
Retail sale of non-specialized stores					

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	122	0	0	122
47199	Other retail sales in non-specialized stores	26	0	0	26
47631	Retail sale of sporting equipment in specialized stores	14	0	0	14
Retail sale of food, beverages and tobacco in specialized stores					
47211	Retail sale of food in specialized stores	307	1	0	308
47221	Retail sale of alcoholic beverages in specialized stores	12	0	0	12
47231	Retail sale of tobacco products in specialized stores	7	0	0	7
47301	Retail sale of automotive fuel in specialized stores	48	0	0	48
Retail sale of information and communication equipment in specialized stores					
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	49	0	0	49
47421	Retail sale of audio and video equipment in specialized stores	45	0	0	45
47621	Retail sale of music and video recordings in specialized stores	48	0	0	48
Retail sale of household equipment in specialized stores					
47511	Retail sale of textiles in specialized stores	13	0	0	13
47711	Retail sale of clothing in specialized stores	256	0	0	256
47521	Retail sale of hardware, paints and glass in specialized stores	180	1	0	181
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	4	0	0	4
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other	104	0	0	104
Retail sale of cultural and recreation goods in specialized stores					
47611	Retail sale of books, newspapers and stationary in specialized stores	35	0	0	35
Retail sale of other goods in specialized stores					
47712	Footwear and leather articles in specialized stores	58	0	0	58
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet	24	0	0	24
47731	Other retail sale of new goods in specialized stores	128	0	0	128
47741	Retail sale of second-hand goods	78	0	0	78
47801	Retail sale via stalls and markets	9	0	0	9
47901	Retail trade not in stores, stalls or markets	6	0	0	6
GRAND TOTAL		2,125	4	3	2,132

3.4 Number of Establishments by Employment Size Group

Table 4: Number of Establishments by Employment Size Group

FSIC 2010		NUMBER OF PERSONS ENGAGED						
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	TOTAL
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES								
45101	Sale of motor vehicle	36	0	0	5	3	6	50
45201	Maintenance and repair of motor vehicles	124	2	0	1	0	0	127
45401	Sale, maintenance and repair of motor cycles related parts and accessories	3	1	0	0	0	0	4
45301	Sale of motor vehicle parts and accessories	112	7	3	5	1	0	128
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES								
46101	Wholesale on a fee or contract basis	8	0	0	1	0	2	11
Wholesale of food, beverages and tobacco								
46301	Wholesale of food and non-alcoholic drinks	48	2	1	5	3	3	62
46302	Wholesale of alcoholic drinks							
46303	Wholesale of tobacco	4	0	1	1	0	1	7
Wholesale of textiles, clothing and footwear								
46411	Wholesale of textiles and clothing	6	0	0	1	0	0	7
46412	Wholesale of footwear	2	0	1	0	0	0	3
Wholesale of other household goods								
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	5	0	1	0	0	4	10
46499	Wholesale of other household goods n.e.c	10	4	2	1	2	2	21
Wholesale of machinery, equipment and supplies								
46511	Wholesale of computers, computer peripheral equipment and software	17	1	0	0	1	1	20
46521	Wholesale of electronic and telecommunications equipment and parts	11	2	0	1	0	0	14
46531	Wholesale of agricultural machinery, equipment and supplies	3	2	0	0	0	0	5
46599	Wholesale of other machinery and equipment	8	1	1	3	0	1	14
Other specialized wholesale								
46611	Wholesale of solid, liquid and gaseous fuels and related products	35	1	0	0	2	1	39
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	16	0	5	1	0	1	23
46699	Wholesale of waste and scrap and other product n.e.c	6	0	0	0	0	0	6
46901	Non-specialized wholesale trade	5	0	0	1	0	0	6
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES								
Retail sale of non-specialized stores								
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	97	0	1	9	9	6	122
47199	Other retail sales in non-specialized stores	22	2	0	1	0	1	26
47631	Retail sale of sporting equipment in specialized stores	10	3	1	0	0	0	14
Retail sale of food, beverages and tobacco in specialized stores								

FSIC 2010		NUMBER OF PERSONS ENGAGED						
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	TOTAL
47211	Retail sale of food in specialized stores	274	28	4	1	1	0	308
47221	Retail sale of beverages specialized stores	10	0	0	1	1	0	12
47231	Retail sale of tobacco products in specialized stores	5	1	1	0	0	0	7
47301	Retail sale of automotive fuel in specialized stores	40	2	2	3	0	1	48
Retail sale of information and communication equipment in specialized stores								
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	40	4	1	2	1	1	49
47421	Retail sale of audio and video equipment in specialized stores	40	2	1	0	0	2	45
47621	Retail sale of music and video recordings in specialized stores	47	0	0	0	1	0	48
Retail sale of household equipment in specialized stores								
47511	Retail sale of textiles in specialized stores	8	2	3	0	0	0	13
47711	Retail sale of clothing in specialized stores	225	14	9	2	2	4	256
47521	Retail sale of hardware, paints and glass in specialized stores	151	11	9	4	2	4	181
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	3	0	0	0	0	1	4
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	93	3	0	1	1	6	104
Retail sale of cultural and recreation goods in specialized stores								
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	29	2	1	0	1	2	35
Retail sale of other goods in specialized stores								
47712	Footwear and leather articles in specialized stores	54	2	0	0	1	1	58
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	12	5	2	5	0	0	24
47731	Other retail sale of new goods in specialized stores	108	13	1	3	2	1	128
47741	Retail sale of second-hand goods	73	2	2	0	0	1	78
47801	Retail sale via stalls and markets	8	1	0	0	0	0	9
47901	Retail trade not in stores, stalls or markets	6	0	0	0	0	0	6
GRAND TOTAL		1,814	120	53	58	34	53	2,132

3.5 Number of Persons Engaged as at 30th June 2020

Table 5A: Number of Persons Engaged

FSIC 2010		TOTAL WORKING WITH PAY		TOTAL WORKING WITHOUT PAY		TOTAL
SUB-CLASS	ACTIVITY	LOCAL	EXPATRIATE	WORKING PROPRIETORS	UNPAID FAMILY WORKERS	
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES						
45101	Sale of motor vehicle	1,764	4	3	0	1,771
45201	Maintenance and repair of motor vehicles	214	0	30	12	256
45401	Sale, maintenance and repair of motor cycles related parts and accessories	5	0	3	0	8
45301	Sale of motor vehicle parts and accessories	1,538	2	13	13	1,566
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES						
46101	Wholesale on a fee or contract basis	158	0	4	1	163
Wholesale of food, beverages and tobacco						
46301	Wholesale of food and non-alcoholic drinks	2,597	9	31	2	2,639
46302	Wholesale of alcoholic drinks					
46303	Wholesale of tobacco	190	4	2	3	199
Wholesale of textiles, clothing and footwear						
46411	Wholesale of textiles and clothing	41	0	12	6	59
46412	Wholesale of footwear	15	0	10	4	29
Wholesale of other household goods						
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	355	1	4	0	360
46499	Wholesale of other household goods n.e.c	312	0	0	3	315
Wholesale of machinery, equipment and supplies						
46511	Wholesale of computers, computer peripheral equipment and software	112	2	4	0	118
46521	Wholesale of electronic and telecommunications equipment and parts	89	0	3	3	95
46531	Wholesale of agricultural machinery, equipment and supplies	2	0	2	0	4
46599	Wholesale of other machinery and equipment	213	0	2	0	215
Other specialized wholesale						
46611	Wholesale of solid, liquid and gaseous fuels and related products	968	0	1	0	969
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	403	0	10	4	417
46699	Wholesale of waste and scrap and other product n.e.c	19	0	1	2	22
46901	Non-specialized wholesale trade	37	0	1	0	38
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES						
Retail sale of non-specialized stores						
47111	Retail sale in non-specialized stores with food and beverages or tobacco	6,654	10	5	29	6,698

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	452	0	6	6	464
47631	Retail sale of sporting equipment in specialized stores	62	0	4	1	67
Retail sale of food, beverages and tobacco in specialized stores						
47211	Retail sale of food in specialized stores	525	2	123	103	753
47221	Retail sale of beverages specialized stores	104	0	0	37	141
47231	Retail sale of tobacco products in specialized stores	87	0	2	2	91
47301	Retail sale of automotive fuel in specialized stores	1,298	1	1	15	1,315
Retail sale of information and communication equipment in specialized stores						
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	358	1	10	10	379
47421	Retail sale of audio and video equipment in specialized stores	1,217	10	2	1	1,230
47621	Retail sale of music and video recordings in specialized stores	201	0	8	6	215
Retail sale of household equipment in specialized stores						
47511	Retail sale of textiles in specialized stores	51	2	2	0	55
47711	Retail sale of clothing in specialized stores	2,742	0	49	44	2,835
47521	Retail sale of hardware, paints and glass in specialized stores	2,556	7	48	47	2,658
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	218	0	4	0	222
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	2,195	0	24	24	2,243
Retail sale of cultural and recreation goods in specialized stores						
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	657	0	1	1	659
Retail sale of other goods in specialized stores						
47712	Footwear and leather articles in specialized stores	236	0	7	6	249
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	221	0	4	3	228
47731	Other retail sale of new goods in specialized stores	486	1	19	18	524
47741	Retail sale of second-hand goods	775	0	27	19	821
47801	Retail sale via stalls and markets	62	0	0	1	63
47901	Retail trade not in stores, stalls or markets	1	0	3	2	6
GRAND TOTAL		30,190	56	485	428	31,159

Table 5B: Number of Persons Engaged by Gender

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	MALE	FEMALE	TOTAL
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES				
45101	Sale of motor vehicle	1,487	284	1,771
45201	Maintenance and repair of motor vehicles	177	79	256
45401	Sale, maintenance and repair of motor cycles related parts and accessories	5	3	8
45301	Sale of motor vehicle parts and accessories	1,314	252	1,566
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES				
46101	Wholesale on a fee or contract basis	112	51	163
Wholesale of food, beverages and tobacco				
46301	Wholesale of food and non-alcoholic drinks	1,716	923	2,639
46302	Wholesale of alcoholic drinks			
46303	Wholesale of tobacco	122	77	199
Wholesale of textiles, clothing and footwear				
46411	Wholesale of textiles and clothing	46	13	59
46412	Wholesale of footwear	16	13	29
Wholesale of other household goods				
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	283	77	360
46499	Wholesale of other household goods n.e.c	175	140	315
Wholesale of machinery, equipment and supplies				
46511	Wholesale of computers, computer peripheral equipment and software	72	46	118
46521	Wholesale of electronic and telecommunications equipment and parts	73	22	95
46531	Wholesale of agricultural machinery, equipment and supplies	3	1	4
46599	Wholesale of other machinery and equipment	101	114	215
Other specialized wholesale				
46611	Wholesale of solid, liquid and gaseous fuels and related products	588	381	969
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	249	168	417
46699	Wholesale of waste and scrap and other product n.e.c	16	6	22
46901	Non-specialized wholesale trade	26	12	38
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES				
Retail sale of non-specialized stores				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	4,682	2,016	6,698

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	MALE	FEMALE	TOTAL
47199	Other retail sales in non-specialized stores	342	122	464
47631	Retail sale of sporting equipment in specialized stores	41	26	67
Retail sale of food, beverages and tobacco in specialized stores				
47211	Retail sale of food in specialized stores	589	164	753
47221	Retail sale of beverages in specialized stores	92	49	141
47231	Retail sale of tobacco products in specialized stores	59	32	91
47301	Retail sale of automotive fuel in specialized stores	1,145	170	1,315
Retail sale of information and communication equipment in specialized stores				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized	190	189	379
47421	Retail sale of audio and video equipment in specialized stores	708	522	1,230
47621	Retail sale of music and video recordings in specialized stores	146	69	215
Retail sale of household equipment in specialized stores				
47511	Retail sale of textiles in specialized stores	34	21	55
47711	Retail sale of clothing in specialized stores	1,363	1,472	2,835
47521	Retail sale of hardware, paints and glass in specialized stores	1,833	825	2,658
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	138	84	222
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	1,676	567	2,243
Retail sale of cultural and recreation goods in specialized stores				
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	422	237	659
Retail sale of other goods in specialized stores				
47712	Footwear and leather articles in specialized stores	96	153	249
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	124	104	228
47731	Other retail sale of new goods in specialized stores	379	145	524
47741	Retail sale of second-hand goods	462	359	821
47801	Retail sale via stalls and markets	50	13	63
47901	Retail trade not in stores, stalls or markets	6	0	6
GRAND TOTAL		21,158	10,001	31,159

3.6 Macroeconomic Aggregates

Table 6: Macroeconomic Aggregates (\$)

FSIC 2010 SUB - CLASS	ACTIVITY	GO	IC	VA	COE	CFC	OS
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES							
45101	Sale of motor vehicle	102,852,003	37,433,870	65,418,133	24,421,580	15,598,365	25,398,188
45201	Maintenance and repair of motor vehicles	7,901,377	3,298,559	4,602,818	2,105,598	374,942	2,122,278
45401	Sale, maintenance and repair of motor cycles related parts and accessories	318,255	139,846	178,409	50,978	535	126,896
45301	Sale of motor vehicle parts and accessories	46,945,770	23,197,077	23,748,693	12,472,814	3,570,485	7,705,394
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES							
46101	Wholesale on a fee or contract basis	10,571,553	3,665,973	6,905,580	2,559,820	817,491	3,528,269
Wholesale of food, beverages and tobacco							
46301	Wholesale of food and non-alcoholic drinks	139,577,462	47,742,790	91,834,672	26,875,621	8,139,669	56,819,382
46302	Wholesale of alcoholic drinks						
46303	Wholesale of tobacco	5,318,378	2,329,081	2,989,297	1,162,975	552,754	1,273,568
Wholesale of textiles, clothing and footwear							
46411	Wholesale of textiles and clothing	1,287,501	517,658	769,843	391,595	115,479	262,769
46412	Wholesale of footwear	807,390	381,884	425,506	171,760	49,263	204,483
Wholesale of other household goods							
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	37,557,281	11,982,919	25,574,362	9,069,527	2,252,423	14,252,412
46499	Wholesale of other household goods not elsewhere specified	22,462,321	11,823,712	10,638,609	6,104,549	2,151,205	2,382,855
Wholesale of machinery, equipment and supplies							
46511	Wholesale of computers, computer peripheral equipment and software	13,105,713	2,982,323	10,123,390	4,050,466	1,220,496	4,852,428
46521	Wholesale of electronic and telecommunications equipment and parts	4,438,692	2,022,549	2,416,143	990,848	271,535	1,153,760

FSIC 2010 SUB - CLASS	ACTIVITY	GO	IC	VA	COE	CFC	OS
46531	Wholesale of agricultural machinery, equipment and supplies	691,659	89,172	602,487	44,466	24,742	533,279
46599	Wholesale of other machinery and equipment	9,401,020	3,059,079	6,341,941	2,516,810	469,181	3,355,950
Other specialized wholesale							
46611	Wholesale of solid, liquid and gaseous fuels and related products	174,250,477	121,245,588	53,004,889	25,082,432	17,158,530	10,763,927
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	11,703,786	6,985,146	4,718,640	3,564,261	931,484	222,895
46699	Wholesale of waste and scrap and other product n.e.c	2,422,291	1,272,193	1,150,098	291,977	201,286	656,835
46901	Non-specialized wholesale trade	1,613,953	1,030,652	583,301	481,964	112,154	(10,817)
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES							
Retail sale of non-specialized stores							
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	218,038,649	88,116,620	129,922,029	60,903,288	18,887,236	50,131,505
47199	Other retail sales in non-specialized stores	16,158,633	6,736,637	9,421,996	4,517,722	872,612	4,031,662
47631	Retail sale of sporting equipment in specialized stores	3,072,956	1,886,318	1,186,638	1,370,348	651,953	(835,663)
Retail sale of food, beverages and tobacco in specialized stores							
47211	Retail sale of food and non-alcoholic beverages in specialized stores	34,249,205	12,887,094	21,362,111	6,405,000	2,172,369	12,784,742
47221	Retail sale of alcoholic beverages in specialized stores	4,638,907	2,976,195	1,662,712	1,391,233	643,840	(372,361)
47231	Retail sale of tobacco products in specialized stores	3,589,721	1,742,789	1,846,932	708,059	1,371,787	(232,914)
47301	Retail sale of automotive fuel in specialized stores	83,798,506	36,149,776	47,648,730	11,817,547	1,414,347	34,416,836
Retail sale of information and communication equipment in specialized stores							
47411	Retail sale of computers, peripheral units software and telecommunications equipment in specialized stores	11,477,285	6,515,004	4,962,281	2,410,062	2,721,928	(169,709)
47421	Retail sale of audio and video equipment in specialized stores	40,087,049	20,075,223	20,011,826	10,998,504	2,541,957	6,471,365
47621	Retail sale of music and video recordings in specialized stores	4,474,326	2,721,955	1,752,371	1,181,973	1,270,215	(699,817)

FSIC 2010 SUB - CLASS	ACTIVITY	GO	IC	VA	COE	CFC	OS
Retail sale of household equipment in specialized stores							
47511	Retail sale of textiles in specialized stores	1,521,677	710,424	811,253	511,873	526,701	(227,321)
47711	Retail sale of clothing in specialized stores	81,624,415	30,457,991	51,166,424	28,235,148	10,816,586	12,114,690
47521	Retail sale of hardware, paints and glass in specialized stores	105,833,386	50,050,619	55,782,767	39,858,494	6,432,732	9,491,541
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	9,316,908	1,972,788	7,344,120	2,563,615	541,186	4,239,319
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	74,433,776	32,313,266	42,120,510	22,656,301	5,162,832	14,301,377
Retail sale of cultural and recreation goods in specialized stores							
47611	Retail sale of books, newspapers and stationery in specialized stores office supplies and equipment etc	22,781,420	13,610,388	9,171,032	7,076,191	2,262,249	(167,408)
Retail sale of other goods in specialized stores							
47712	Footwear and leather articles in specialized stores	15,812,225	6,123,198	9,689,027	2,930,423	701,158	6,057,446
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	24,299,322	9,148,170	15,151,152	4,873,209	650,517	9,627,426
47731	Other retail sale of new goods in specialized stores	32,972,059	13,767,567	19,204,492	6,785,046	3,046,646	9,372,800
47741	Retail sale of second-hand goods	19,916,210	11,004,906	8,911,304	6,732,984	2,590,076	(411,756)
47801	Retail sale via stalls and markets	3,329,354	1,484,113	1,845,241	360,578	1,924,334	(439,671)
47901	Retail trade not in stores, stalls or markets	43,811	1,580	42,231	10,176	60,018	(27,945)
GRAND TOTAL		1,404,696,682	631,652,692	773,043,990	346,707,815	121,275,298	305,060,877

3.7 Gross Fixed Capital Formation

Table 7: Gross Fixed Capital Formation (\$)

FSIC 2010		Land development and improvement	Buildings	Plant and machinery	Furniture, fixtures and office equipment	Transport vehicle and related equipment	ICT equipment, computer software and databases	Cost of ownership transfer	Research & Development	Minerals exploration & evaluation	Entertainment literary or artistic originals/valuables	Renewable energy equipment related	Other intellectual property products	GROSS FIXED CAPITAL FORMATION
SUB-CLASS	ACTIVITY													
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES														
45101	Sale of motor vehicle	0	1,283,651	322,516	421,354	33,655	32,642	0	0	0	0	0	0	2,093,818
45201	Maintenance and repair of motor vehicles	1,173	146,652	16,531	1,482	199,190	0	0	0	0	0	0	0	365,028
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	13,599,15	670,645	278,938	2,802,544	12,954	0	0	0	0	0	0	17,364,235
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES														
46101	Wholesale on a fee or contract basis	0	1,974,817	75,426	121,816	63,355	5,495	0	0	0	0	0	0	2,240,909
Wholesale of Food, Beverages and Tobacco														
46301	Wholesale of food and non-alcoholic drinks	0	6,933,983	1,176,049	847,281	1,166,949	116,521	0	0	0	0	0	0	10,240,783
46302	Wholesale of alcoholic drinks													
46303	Wholesale of tobacco	0	8,076	44,098	100,594	164,243	0	0	0	0	0	0	0	317,011
Wholesale of Textiles, Clothing and Footwear														
46411	Wholesale of textiles and clothing	0	0	0	0	0	0	0	0	0	0	0	44,934	44,934
46412	Wholesale of footwear	0	41,693	0	8,711	0	0	0	0	0	0	0	0	50,404
Wholesale of Other Household Goods														
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	0	1,668,747	135,090	189,544	116,033	20,708	0	129,176	0	0	0	0	2,259,298
46499	Wholesale of other household goods not elsewhere specified	0	139,432	24,634	40,544	2,321	988	0	0	0	0	0	0	207,919
Wholesale of Machinery, Equipment and Supplies														

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													
46511	Wholesale of computers, computer peripheral equipment and software	0	0	1,116,690	22,041	408,662	2,653	0	0	0	0	0	0	1,550,046
46521	Wholesale of electronic and telecommunications equipment and parts	0	306,503	7,661	27,572	800	188	0	0	0	0	0	0	342,724
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	15,448	144,610	37,986	246,015	0	0	0	0	0	0	0	444,059
Other Specialized Wholesale														
46611	Wholesale of solid, liquid and gaseous fuels and related products	0	19,461	75,980	29,623	418,078	0	0	0	0	0	0	0	543,142
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	0	90,539	12,561	14,872	520,192	0	0	0	0	254	0	0	638,418
46699	Wholesale of waste and scrap and other product n.e.c	0	1,598,476	713	312,568	0	0	0	0	0	0	0	0	1,911,757
46901	Non-specialized wholesale trade	0	7,500	1,926	604	126,711	0	0	0	0	0	0	0	136,741
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES														
Retail Sale of Non-Specialized Stores														
47111	Retail sale in non-specialized stores with food and beverages or tobacco	0	627,252	937,671	625,690	904,784	404,683	0	0	0	0	0	0	3,500,080
47199	Other retail sales in non-specialized stores	0	1,376,509	0	256,209	58,245	93,216	0	0	0	0	0	0	1,784,179
47631	Retail sale of sporting equipment in specialized stores	0	124,554	65,080	38,109	155,695	0	0	181	0	0	0	0	383,619
Retail Sale of Food, Beverages and Tobacco in Specialized Stores														
47211	Retail sale of food and nonalcoholic beverages in specialized stores	0	2,177,920	667,315	241,002	648,221	834	0	0	0	0	0	0	3,735,292
47221	Retail sale of alcoholic beverages in specialized stores	0	12,115	64,290	149,028	243,595	0	0	0	0	0	0	0	469,028
47231	Retail sale of tobacco products in specialized stores	0	34,000	19,977	17,664	161,880	0	0	0	0	0	0	0	233,521
47301	Retail sale of automotive fuel in specialized stores	0	385,448	50,410	31,999	288,607	1,857	0	0	0	0	0	0	758,321

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													
Retail Sale of Information and Communication Equipment in Specialized Stores														
47411	Retail sale of computers, peripheral units software and telecommunications	0	17,027	81,900	274,285	18,061	407,886	278,532	0	0	0	0	0	1,077,691
47421	Retail sale of audio and video equipment in specialized stores	0	7,987,580	367,184	425,531	250,718	65,518	0	447	0	0	0	0	9,096,978
47621	Retail sale of music and video recordings in specialized stores	0	72,626	21,747	26,433	102,752	0	0	0	0	0	0	0	223,558
Retail Sale of Household Equipment in Specialized Stores														
47511	Retail sale of textiles in specialized stores	0	0	0	11,455	0	0	0	0	0	0	0	0	11,455
47711	Retail sale of clothing in specialized stores	2,250	14,098,45	1,123,070	1,761,819	1,280,312	151,840	2,188	1,177	0	0	11,328	213,913	18,646,350
47521	Retail sale of hardware, paints and glass in specialized stores	800	1,696,260	57,630	383,415	10,336	23,624	0	0	0	0	0	0	2,172,065
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	0	9,141	0	43,278	94,472	0	0	0	0	0	0	0	146,891
47599	Retail sale of electrical household appliances, furniture, lighting equipment and	0	3,108,878	300,023	383,053	319,911	15,976	0	235	0	0	0	0	4,128,076
Retail Sale of Cultural and Recreation Goods in Specialized Stores														
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	0	19,980	101,618	66,471	344,688	0	0	0	0	0	0	0	532,757
Retail Sale of Other Goods in Specialized Stores														
47712	Footwear and leather articles in specialized stores	0	376,612	24,620	67,172	97,850	687	0	0	0	0	0	0	566,941
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	0	262,476	55,367	103,251	152,255	0	0	0	0	0	0	0	573,349
47731	Other retail sale of new goods in specialized stores	0	159,042	368,117	467,528	425,718	38,281	134,018	494	0	0	0	0	1,593,198
47741	Retail sale of second-hand goods	0	158,814	91,251	89,159	443,573	0	0	0	0	0	0	0	782,797
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
GRAND TOTAL		4,223	60,538,81	8,477,400	7,918,081	12,270,421	1,396,551	414,738	131,710	0	254	11,328	258,847	91,422,372

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	\$	\$
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES				
45101	Sale of motor vehicles	50	95,773,727	1,915,475
45201	Maintenance and repair of motor vehicles	127	6,698,358	52,743
45401	Sale, maintenance and repair of motor cycles related parts and accessories	4	318,255	79,564
45301	Sale of motor vehicle parts and accessories	128	43,507,845	339,905
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES				
46101	Wholesale on a fee or contract basis	11	8,314,968	755,906
Wholesale of food, beverages and tobacco				
46301	Wholesale of food and non-alcoholic drinks	62	131,428,601	2,119,816
46302	Wholesale of alcoholic drinks	4	2,411,913	602,978
46303	Wholesale of tobacco	3	2,763,068	921,023
Wholesale of textiles, clothing and footwear				
46411	Wholesale of textiles and clothing	7	1,035,039	147,863
46412	Wholesale of footwear and leather goods	3	795,468	265,156
Wholesale of other household goods				
46491	Wholesale of Pharmaceutical supplies, cosmetics and toiletries	10	36,758,491	3,675,849
46499	Wholesale of other household goods n.e.c	21	18,265,508	869,786
Wholesale of machinery, equipment and supplies				
46511	Wholesale of computers, computer peripheral equipment and software	20	12,052,302	602,615
46521	Wholesale of electronic and telecommunications equipment and parts	14	4,221,934	301,567
46531	Wholesale of agricultural machinery, equipment and supplies	5	645,866	129,173
46599	Wholesale of other machinery and equipment	14	8,219,526	587,109
Other specialized wholesale				
46611	Wholesale of solid, liquid and gaseous fuels and related products	39	159,896,308	4,099,905
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	23	10,997,667	478,159
46699	Wholesale of waste and scrap other intermediate product n.e.c	6	2,183,875	363,979

FSIC 2010		ESTABLISH- MENTS	GROSS MARGIN FROM SALES OF GOODS AND SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLIS- HMENTS
SUB- CLASS	ACTIVITY	NUMBER	\$	\$
46901	Non-specialized wholesale trade	6	1,546,455	257,743
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES				
Retail sale of non-specialized stores				
47111	Retail sale in non-specialised stores with food and beverages or tobacco predominating	122	192,711,478	1,579,602
47199	Other retail sales in non0specialised stores	26	14,301,718	550,066
47631	Retail sale of sporting equipment in specialized stores	14	2,218,539	158,467
Retail sale of food, beverages and tobacco in specialised stores				
47211	Retail sale of food in specialised stores	308	30,516,589	99,080
47221	Retail sale of beverages in specialised stores	12	2,784,056	232,005
47231	Retail sale of tobacco products in specialized stores	7	2,564,447	366,350
47301	Retail sale of automotive fuel in specialised stores	48	62,014,690	1,291,973
Retail sale of information and communication equipment in specialised stores				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialised stores	49	9,196,979	187,693
47421	Retail sale of audio and video equipment in specialized stores	45	30,390,330	675,341
47621	Retail sale of music and video recordings in specialized stores	48	3,824,342	79,674
Retail sale of household equipment in specialized stores				
47511	Retail sale of textiles in specialized stores	13	1,381,609	106,278
47711	Retail sale of clothing in specialized stores	256	75,554,872	295,136
47521	Retail sale of hardware, paints and glass in specialized stores	181	87,795,082	485,056
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	4	7,290,052	1,822,513
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	104	61,096,166	587,463
Retail sale of cultural and recreation goods in specialised stores				
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc.	35	21,500,500	614,300
Retail sale of other goods in specialised stores				
47712	Footwear and leather goods	58	12,966,394	223,559
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	24	21,050,583	877,108
47731	Other retail sale of new goods in specialized stores	128	29,497,175	230,447
47741	Retail sale of second-hand goods	78	17,943,598	230,046
47801	Retail sale via stalls and markets	9	2,756,341	306,260
47901	Retail trade not in stores, stalls or markets	6	43,811	7,302
GRAND TOTAL		2,132	1,237,234,525	580,316

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	\$
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES				
45101	Sale of motor vehicle	23,933,932	1,768	13,537
45201	Maintenance and repair of motor vehicles	1,867,269	214	8,726
45401	Sale, maintenance and repair of motor cycles related parts and accessories	50,978	5	10,196
45301	Sale of motor vehicle parts and accessories	11,238,569	1,540	7,298
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES				
46101	Wholesale on a fee or contract basis	2,379,252	158	15,059
Wholesale of food, beverages and tobacco				
46301	Wholesale of foods and non-alcoholic drinks	26,823,551	2,606	10,293
46302	Wholesale of alcoholic drinks			
46303	Wholesale of tobacco	1,162,975	194	5,995
Wholesale of textiles, clothing and footwear				
46411	Wholesale of textiles and clothing	314,692	41	7,675
46412	Wholesale of footwear	171,760	15	11,451
Wholesale of other household goods				
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	9,069,287	356	25,476
46499	Wholesale of other household goods n.e.c	5,462,252	312	17,507
Wholesale of machinery, equipment and supplies				
46511	Wholesale of computers, computer peripheral equipment and software	3,744,437	114	32,846
46521	Wholesale of electronic and telecommunications equipment and parts	984,174	89	11,058
46531	Wholesale of agricultural machinery, equipment and supplies	40,734	2	20,367
46599	Wholesale of other machinery and equipment	2,266,638	213	10,641
Other specialized wholesale				
46611	Wholesale of solid, liquid and gaseous fuels and related products	25,082,432	968	25,912
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	3,029,622	403	7,518
46699	Wholesale of waste and scrap and other product n.e.c	291,977	19	15,367
46901	Non-specialized wholesale trade	414,489	37	11,202
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES				

FSIC 2010		COMPENSATION OF EMPLOYEES (as per survey)	PAID EMPLOYEE	AVERAGE COMPENSATION PER PAID EMPLOYEE
Retail sale of non-specialized stores				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	55,887,000	6,664	8,386
47199	Other retail sales in non-specialized stores	4,354,707	452	9,634
47631	Retail sale of sporting equipment in specialized stores	950,615	62	15,333
Retail sale of food, beverages and tobacco in specialized stores				
47211	Retail sale of food in specialized stores	6,009,455	527	11,403
47221	Retail sale of beverages specialized stores	251,449	104	2,418
47231	Retail sale of tobacco products in specialized stores	704,549	87	8,098
47301	Retail sale of automotive fuel in specialized stores	9,099,511	1,299	7,005
Retail sale of information and communication equipment in specialized stores				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized	2,281,285	359	6,355
47421	Retail sale of audio and video equipment in specialized stores	10,694,354	1,227	8,716
47621	Retail sale of music and video recordings in specialized stores	1,115,862	201	5,552
Retail sale of household equipment in specialized stores				
47511	Retail sale of textiles in specialized stores	491,068	53	9,265
47711	Retail sale of clothing in specialized stores	27,985,526	2,742	10,206
47521	Retail sale of hardware, paints and glass in specialized stores	39,062,703	2,563	15,241
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	2,050,892	218	9,408
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	22,134,680	2,195	10,084
Retail sale of cultural and recreation goods in specialized stores				
47611	Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc	6,914,468	657	10,524
Retail sale of other goods in specialized stores				
47712	Footwear and leather articles in specialized stores	2,597,823	236	11,008
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	4,488,931	221	20,312
47731	Other retail sale of new goods in specialized stores	6,612,833	487	13,579
47741	Retail sale of second-hand goods	6,502,602	775	8,390
47801	Retail sale via stalls and markets	356,824	62	5,755
47901	Retail trade not in stores, stalls or markets	10,176	1	10,176
GRAND TOTAL		328,886,333	30,246	10,874

3.10 Loans and Advances

Table 10: Loans and Advances

FSIC 2010		CLOSING BALANCE		
SUB-CLASS	ACTIVITY	ABROAD	LOCAL	TOTAL
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES				
45101	Sale of motor vehicles	520,930	56,470,084	56,991,014
45201	Maintenance and repair of motor vehicles	0	1,377,738	1,377,738
45401	Sale, maintenance and repair of motor cycles related parts and accessories	0	38,825	38,825
45301	Sale of motor vehicle parts and accessories	0	22,134,952	22,134,952
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES				
46101	Wholesale on a fee or contract basis	0	8,402,253	8,402,253
Wholesale of food, beverages and tobacco				
46301	Wholesale of food and non-alcoholic drinks	156,852	32,527,798	32,684,650
46302	Wholesale of alcoholic drinks	0	9,240,406	9,240,406
46303	Wholesale of tobacco	0	0	0
Wholesale of textiles, clothing and footwear				
46411	Wholesale of textiles and clothing	0	0	0
46412	Wholesale of footwear	0	1,023,938	1,023,938
Wholesale of other household goods				
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	2,090,000	5,081,061	7,171,061
46499	Wholesale of other household goods n.e.c	0	12,231,017	12,231,017
Wholesale of machinery, equipment and supplies				
46511	Wholesale of computers, computer peripheral equipment and software	0	30,091	30,091
46521	Wholesale of electronic and telecommunications equipment and parts	0	1,329,350	1,329,350
46531	Wholesale of agricultural machinery, equipment and supplies	0	0	0
46599	Wholesale of other machinery and equipment	0	1,329,350	1,329,350
Other specialized wholesale				
46611	Wholesale of solid, liquid and gaseous fuels and related products	0	38,362,035	38,362,035
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	0	6,473,314	6,473,314
46699	Wholesale of waste and scrap and other products n.e.c	0	32,981	32,981
46901	Non-specialized wholesale trade	0	237,578	237,578
RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES				
Retail sale of non-specialized stores				
47111	Retail sale in non-specialized stores with food and beverages or tobacco predominating	104,186	114,269,317	114,373,503
47199	Other retail sales in non-specialized stores	14,169,421	6,488,522	20,657,943
47631	Retail sale of sporting equipment in specialized stores	0	251,014	251,014
Retail sale of food, beverages and tobacco in specialized stores				
47211	Retail sale of food in specialized stores	0	4,589,611	4,589,611
47221	Retail sale of beverages in specialized stores	0	7,360,397	7,360,397
47231	Retail sale of tobacco products in specialized stores	0	420,278	420,278

FSIC 2010		CLOSING BALANCE		
SUB-CLASS	ACTIVITY	ABROAD	LOCAL	TOTAL
47301	Retail sale of automotive fuel in specialized stores	416,744	27,272,995	27,689,739
Retail sale of information and communication equipment in specialized stores				
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	0	15,183,360	15,183,360
47421	Retail sale of audio and video equipment in specialized stores	0	29,549,816	29,549,816
47621	Retail sale of music and video recordings in specialized stores	0	0	0
Retail sale of other household equipment in specialized stores				
47511	Retail sale of textiles in specialized stores	0	392,621	392,621
47711	Retail sale of clothing in specialized stores	0	29,128,835	29,128,835
47521	Retail sale of hardware, paints and glass in specialized stores	0	55,523,586	55,523,586
47531	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	0	6,265,868	6,265,868
47599	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	0	62,201,487	62,201,487
Retail sale of cultural and recreation goods in specialized stores				
47611	Retail sale of books, newspapers and stationary in specialized stores	0	9,261,344	9,261,344
Retail sale of other goods in specialized stores				
47712	Footwear and leather articles in specialized stores	0	4,127,174	4,127,174
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	0	3,721,569	3,721,569
47731	Other retail sale of new goods in specialized stores	0	8,767,482	8,767,482
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
GRAND TOTAL		17,458,133	581,327,322	598,785,455

3.11 2020 Results Compared with 2019 Results

Table 11: 2020 Results Compared with 2019 Results

AGGREGATES	2019		2020		Percentage change
	\$	Aggregates expressed as % of GO	\$	Aggregates expressed as % of GO	
GO	1,669,675,063		1,404,696,682		-15.9
IC	755,866,428	45.3	631,652,692	45.0	-16.4
VA	913,808,635	54.7	773,043,990	55.0	-15.4
COE	407,318,765	24.4	346,707,815	24.7	-14.9
CFC	117,176,183	7.0	121,275,298	8.6	3.5
OS	389,313,687	23.3	305,060,877	21.7	-21.6
GFCF		141,797,074		91,422,372	-35.5
NUMBER OF PERSONS ENGAGED		33,652		31,159	-7.4

A decline in GO by 15.9 percent led to a decrease in the VA by 15.4 percent in 2020.

The number of persons engaged when compared to 2019 shows a decline of 7.4 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 - 2020, Appendix IV for Sample Questionnaire, Appendix V for Quarterly Wholesale and Retail Trade and Repair of Motor Vehicles and Motor Cycles Sales and Appendix VI for Quarterly Wholesale and Retail Trade and Repair of Motor Cycles Closing Stocks.

APPENDIX I: CONCEPTS AND DEFINITIONS

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

Compensation of Employees	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.
Consumption of Fixed Capital	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.
Employment Size Group	This includes paid employment as well as people engaged.
Establishment	An Establishment can be referred to as an enterprise that engages in one or predominantly one kind of economic activity, at or from one location, for which data are available or can be meaningfully compiled, that allow the calculation of the operating surplus.
Fixed Assets	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.
Foreign Owned	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.
Gross Fixed Capital Formation	This is the outlay on new and secondhand durable goods less their sales plus their Own account capital construction work done on similar goods.
Gross Output	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.

Intermediate Consumption	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.
Local Owned	All companies with 51 percent or more of its equity held in Fiji are considered locally owned.
Number of Employees	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.
Operating Surplus	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
Payments in kind	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.
Statistical Unit	Statistical unit is the Unit for which information is collected.
Unpaid Family Workers	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.
Value Added	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.
Working Proprietors	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
INCOME				
Primary Activity				
Gross margin	98,129,621	7,363,523	318,255	44,306,243
Sales revenue	349,607,232	15,000,603	548,446	166,075,390
Less COGS	251,477,611	7,637,080	230,191	121,769,146
Opening stock	102,613,526	4,040,050	14,166	50,257,985
Add purchases	244,199,246	5,651,570	251,225	112,140,934
Less closing stock	95,335,161	2,054,540	35,200	40,629,772
Secondary Activity				
Rent & receipts received - building	1,487,651	57,584	0	984,976
Subsidies and grants received	1,160	26	0	588
Receipts from industrial services rendered to others	0	0	0	0
Rent & receipts received - plant and machinery	265,447	97,451	0	792,020
Rent & receipts received - transport and related equipment	0	1,447	0	177,963
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	600,960	59,173	0	198,712
Own account capital construction	0	123,924	0	0
Other income	2,367,164	198,249	0	485,267
Gross Output	102,852,003	7,901,377	318,255	46,945,770
Miscellaneous Income	7,747,383	1,127,503	0	5,572,151
Discount	51,007	2,624	0	3,509
Business insurance claims received	300,053	11,872	0	65,741
Casualty insurance claims received	125,514	11,519	0	23,039
Profit or loss received from any other business in which you have an interest	599,698	4,045	0	1,804,968
Rent received from land	5,608	3,738	0	28,208
Interest received	1,469,072	80,089	0	470,163
Dividends received	755,740	0	0	285,011
Royalty received	0	0	0	0
Bad and doubtful debts recovered	247,727	23,925	0	50,843
Exchange gain	486,345	40,530	0	418,147
Surcharge	12,102	1,143	0	38,520
Service and license fees	2,858,512	778,713	0	1,011,355

	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	267,204	162,729	0	1,073,891
VAT charged on goods and services provided	568,801	6,576	0	298,756
TOTAL INCOME	110,599,386	9,028,880	318,255	52,517,921
EXPENDITURE				
Expenditure on materials for use in the business	641,066	697,264	44,220	4,528,332
Change in stock of material	0	0	0	0
Petrol/automotive diesel oil	1,985,866	269,483	2,402	731,149
Industrial diesel fuel/Heavy fuel oil	2,439,454	33,053	624	1,587
Kerosene	0	281	624	0
Liquid petroleum gas	6,370	526	624	0
Electricity	2,089,385	177,230	4,034	1,355,949
Water	405,823	36,271	607	66,663
Repairs and maintenance paid for motor vehicles	2,117,752	100,798	15,217	1,404,347
Repairs and maintenance paid for building	732,654	24,760	0	806,527
Repairs and maintenance paid for machinery and equipment	787,514	50,101	0	1,054,745
Cartage and haulage expenses paid to other firms	2,937,449	55,044	0	454,211
Travel expenses - air	283,055	7,685	0	185,937
Travel expenses - water	681,948	45,587	0	16,296
Travel expenses - land	1,137,783	33,815	2,550	277,229
Accommodation charges	0	0	0	28,963
Value of contract and commission work done	39,960	16,412	0	138,176
Audit and accounting	517,798	59,514	1,150	467,328
Legal fee	321,696	7,240	0	468,701
Advertising and promotion etc.	1,520,054	62,153	0	676,759
Bank charges	733,303	102,333	4,751	1,268,359
Postage	168,811	7,039	0	118,379
Telephone and telecommunication	1,223,535	88,667	930	787,394
Office stationery and supplies	326,617	34,923	0	1,092,501
Management and consultation fee	6,086,889	269,844	0	1,477,919
Rent paid for building	3,798,228	821,003	62,113	2,793,574
Rent paid for plant and machinery	1,081,708	20,201	0	1,592,075
Insurance paid - business	1,863,215	139,513	0	86,985
Security services	1,852,997	49,754	0	379,025
Cleaning services	1,085,829	9,779	0	295,281
Entertainment expenses	39,106	5,240	0	73,474
All other costs and expenses	528,005	73,046	0	569,212
Intermediate Input	37,433,870	3,298,559	139,846	23,197,077
Miscellaneous Expenditure	11,035,520	515,960	15,978	5,338,648
Casualty insurance	134,025	2,950	2,403	145,654

	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	187,218	25,530	0	45,111
Property expense - interest paid	5,530,430	102,790	1,358	2,720,240
Property expense - dividend paid	0	3,818	0	305,600
Property expense - royalty	0	0	0	0
Bad and doubtful debts written off	2,048,323	338,607	0	889,479
Business licences, rates paid to central or local government	445,426	21,489	750	512,217
FNU levy	83,964	6,006	393	104,123
Exchange losses	552,327	76	0	1,879
Loss on sale of fixed assets	1,967,357	5,413	0	99,576
VAT paid on supplies of goods and services	32,641	5,818	11,074	350,981
Donation	53,809	3,463	0	163,788
Compensation of Employees	24,421,580	2,105,598	50,978	12,472,814
Wages and salaries paid	21,493,128	1,931,491	46,778	11,408,312
FNPF	2,445,897	143,708	4,200	863,113
Payment in kind	482,555	30,399	0	201,389
Consumption of fixed capital	15,598,365	374,942	535	3,570,485
TOTAL EXPENDITURE	88,489,335	6,295,059	207,337	44,579,024

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
INCOME			
Primary Activity			
Gross margin	8,419,260	134,233,289	5,174,981
Sales revenue	31,671,699	768,544,754	23,519,047
Less COGS	23,252,439	634,311,465	18,344,066
Opening stock	12,415,285	62,981,601	6,349,382
Add purchases	22,527,246	625,775,814	15,888,657
Less closing stock	11,690,092	54,445,950	3,893,973
Secondary Activity			
Rent & receipts received - building	355,713	2,083,033	8,000
Subsidies and grants received	2,382	6,907	0
Receipts from industrial services rendered to others	0	42,916	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	1,282,750	681,505	60,000
Own account capital construction	0	0	0
Other income	511,448	2,161,693	75,397
Gross Output	10,571,553	139,577,462	5,318,378
Miscellaneous Income	1,854,683	7,428,454	79,374
Discount	0	0	0
Business insurance claims received	404	176,475	10,623
Casualty insurance claims received	0	0	0
Profit or loss received from any other business in which you have an interest	81,164	346,980	0
Rent received from land	0	0	0
Interest received	132,998	544,166	28,534
Dividends received	134,693	1,442,817	0
Royalty received	0	0	0
Bad and doubtful debts recovered	0	0	0
Exchange gain	39,114	1,731,496	37,025
Surcharge	0	0	0
Service and license fees	1,455,148	2,804,688	0
Training rebates	0	0	0
Gain on sale of fixed assets	11,162	321,453	3,192
VAT charged on goods and services provided	0	60,379	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
TOTAL INCOME	12,426,236	147,005,916	5,397,752
EXPENDITURE			
Expenditure on materials for use in the business	0	3,323,672	56,979
Change in stock of material	0	0	0
Petrol/Automotive diesel oil	234,946	3,568,636	110,176
Industrial diesel fuel/Heavy fuel oil	0	27,217	0
Kerosene	0	0	0
Liquid petroleum gas	0	0	0
Electricity	190,335	6,433,555	203,979
Water	27,487	102,595	2,739
Repairs and maintenance paid for Motor vehicles	157,741	2,173,263	204,384
Repairs and maintenance paid for Building	30,997	73,530	3,645
Repairs and maintenance paid for Machinery and equipment	54,321	2,623,200	130,764
Cartage and haulage expenses paid to other firms	520,876	5,579,299	273,265
Travel expenses - air	9,879	271,296	0
Travel expenses - water	77,885	0	0
Travel expenses - land	141,466	3,102,453	60,358
Accommodation charges	0	72,361	0
Value of contract and commission work done	0	2,715	0
Audit and accounting	38,607	325,016	13,559
Legal fee	13,724	366,092	35,437
Advertising and promotion etc.	232,945	4,421,592	103,728
Bank charges	63,398	894,097	66,389
Postage	15,875	109,563	0
Telephone and telecommunication	152,097	1,836,024	165,327
Office stationery and supplies	49,177	476,963	32,108
Management and consultation fee	241,925	5,606,611	278,322
Rent paid for building	374,697	1,567,694	358,168
Rent paid for plant and machinery	0	309,837	0
Insurance paid - business	152,163	2,100,404	152,461
Security services	33,583	725,024	15,431
Cleaning services	13,431	56,289	10,397
Entertainment expenses	2,641	113,564	0
All other costs and expenses	835,777	1,480,228	51,465
Intermediate Input	3,665,973	47,742,790	2,329,081
Miscellaneous Expenditure	1,317,180	11,232,340	1,220,676
Casualty insurance	0	394,365	0
Property expense - rent paid for land	0	55,235	27,313
Property expense - interest paid	975,536	4,216,978	545,731
Property expense - dividend paid	0	536,190	0
Property expense - royalty	0	506,644	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
Bad and doubtful debts written off	208,689	3,218,630	253,641
Business licences, rates paid to central or local government	60,382	625,278	14,909
FNU levy	26,971	261,309	12,569
Exchange losses	8,254	72,742	0
Loss on sale of fixed assets	26,758	335,680	359,001
VAT paid on supplies of goods and services	5,750	881,860	904
Donation	4,840	127,429	6,608
Compensation of Employees	2,559,820	26,875,621	1,162,975
Wages and salaries paid	2,264,324	25,047,702	1,076,186
FNPF	259,456	1,537,650	75,117
Payment in kind	36,040	290,269	11,672
Consumption of fixed capital	817,491	8,139,669	552,754
TOTAL EXPENDITURE	8,360,464	93,990,420	5,265,486

3] GROUP 464: WHOLESALE OF HOUSEHOLD GOODS

	FSIC 2010 SUB-CLASS			
	46411	46412	46491	46499
	Wholesale of textile and clothing	Wholesale of footwear	Wholesale of pharmaceutical supplies, cosmetics and toiletries	Wholesale of other household goods n.e.c
INCOME				
Primary Activity				
Gross margin	1,238,301	795,468	36,788,979	20,213,448
Sales revenue	3,250,711	2,769,468	89,871,573	73,847,867
Less COGS	2,012,410	1,974,000	53,082,594	53,634,418
Opening stock	1,552,560	911,429	21,907,441	29,929,056
Add purchases	1,911,303	1,783,373	52,678,602	52,272,368
Less closing stock	1,451,453	720,802	21,503,449	28,567,005
Secondary Activity				
Rent & receipts received - building	49,200	11,750	190,089	1,412,519
Subsidies and grants received	0	0	2,024	0
Receipts from industrial services rendered to others	0	0	0	46,499
Rent & receipts received - plant and machinery	0	0	0	0
Rent & receipts received - transport and related equipment	0	0	0	234,197
Rent & receipts received - repairs and maintenance	0	0	0	122,917
Value of electricity sold	0	0	0	0
Gold hedging	0	0	0	0
Commissions received	0	0	0	73,394
Own account capital construction	0	0	170,267	0
Other income	0	172	405,922	359,347
Gross Output	1,287,501	807,390	37,557,281	22,462,321
Miscellaneous Income	1,925,377	20,640	614,958	4,843,028
Discount	0	0	42,206	30,647
Business insurance claims received	758,662	0	373	9,473
Casualty insurance claims received	0	0	0	4,348
Profit or loss received from any other business in which you have an interest	0	6,451	0	1,377,021
Rent received from land	0	0	0	3
Interest received	159,388	0	126,164	205,941
Dividends received	0	0	114,489	28,022
Royalty received	0	0	0	124
Bad and doubtful debts recovered	0	0	0	0
Exchange gain	20,803	14,189	277,704	491,871
Surcharge	0	0	0	3
Service and license fees	986,524	0	30,518	2,545,832
Training rebates	0	0	0	4
Gain on sale of fixed assets	0	0	23,504	23,879
VAT charged on goods and services provided	0	0	0	125,860
TOTAL INCOME	3,212,878	828,030	38,172,239	27,305,349

	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
EXPENDITURE				
Expenditure on materials for use in the business	0	0	26,889	3,095,437
Change in stock of material	0	0	0	0
Petrol/Automotive diesel oil	8,660	34,625	125,618	515,766
Industrial diesel fuel/Heavy fuel oil	0	0	0	0
Kerosene	0	0	0	0
Liquid petroleum gas	0	0	0	220,314
Electricity	16,640	10,367	257,603	793,726
Water	1,003	600	13,128	98,382
Repairs and maintenance paid for Motor vehicles	45,214	0	342,425	171,288
Repairs and maintenance paid for Building	382	0	41,284	381,328
Repairs and maintenance paid for Machinery and equipment	1,829	8,269	395,450	91,166
Cartage and haulage expenses paid to other firms	1,548	2,157	1,971,756	725,900
Travel expenses - air	0	0	217,414	107,836
Travel expenses - water	0	0	152,717	167,404
Travel expenses - land	18,171	69,450	1,228,197	353,534
Accommodation charges	0	0	9,136	0
Value of contract and commission work done	0	0	6,580	0
Audit and accounting	17,885	14,249	631,874	107,534
Legal fee	3,930	10	162,081	54,254
Advertising and promotion etc.	4,894	88	2,299,514	668,112
Bank charges	20,788	9,124	231,435	399,382
Postage	40	31	156	34,207
Telephone and telecommunication	17,466	12,955	304,026	170,222
Office stationery and supplies	10,925	2,117	169,875	112,467
Management and consultation fee	160,050	182,230	114,585	1,531,871
Rent paid for building	96,369	0	1,321,904	836,265
Rent paid for plant and machinery	66,975	0	0	5,683
Insurance paid - business	14,947	30,721	415,168	718,758
Security services	3,157	939	37,645	103,270
Cleaning services	0	0	127,860	33,545
Entertainment expenses	0	1,299	31,112	17,352
All other costs and expenses	6,785	2,653	1,347,487	308,709
Intermediate Input	517,658	381,884	11,982,919	11,823,712
Miscellaneous Expenditure	109,256	95,600	3,618,207	2,949,277
Casualty insurance	20,190	12,339	37,465	0
Property expense - rent paid for land	0	0	0	5,343
Property expense - interest paid	77,998	63,424	571,767	1,315,692
Property expense - dividend paid	0	0	330,000	25,000
Property expense - royalty	0	0	1,789,557	0
Bad and doubtful debts written off	0	10,000	173,589	954,958

	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
Business licences, rates paid to central or local government	7,708	2,864	25,138	160,414
FNU levy	2,753	4,098	69,858	139,855
Exchange losses	0	0	586,405	29,129
Loss on sale of fixed assets	0	549	23,180	65,092
VAT paid on supplies of goods and services	506	828	1,146	186,681
Donation	101	1,498	10,102	67,113
<i>Compensation of Employees</i>	<i>391,595</i>	<i>171,760</i>	<i>9,069,527</i>	<i>6,104,549</i>
Wages and salaries paid	352,740	146,070	7,983,741	5,301,662
FNPF	34,558	23,368	585,092	696,051
Payment in kind	4,297	2,322	500,694	106,836
<i>Consumption of fixed capital</i>	<i>115,479</i>	<i>49,263</i>	<i>2,252,423</i>	<i>2,151,205</i>
TOTAL EXPENDITURE	1,133,988	698,507	26,923,076	23,028,743

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
INCOME								
Primary Activity								
Gross margin	12,900,751	4,274,685	691,469	9,193,075	159,896,308	10,999,503	2,183,875	1,602,034
Sales revenue	48,946,881	11,077,108	1,197,685	26,568,206	802,815,813	33,917,470	5,130,848	4,000,446
Less COGS	36,046,130	6,802,423	506,216	17,375,131	642,919,505	22,917,967	2,946,973	2,398,412
Opening stock	4,719,943	1,941,249	2,425	11,249,385	97,802,510	8,283,244	2,304,447	412,326
Add purchases	36,190,750	6,057,881	506,105	15,714,060	634,103,319	22,950,083	2,480,932	2,539,673
Less closing stock	4,864,563	1,196,707	2,314	9,588,314	88,986,324	8,315,360	1,838,406	553,587
Secondary Activity								
Rent & receipts received - building	0	31,151	0	35,044	765,399	317,278	238,416	0
Subsidies and grants received	0	0	0	0	0	2,139	0	0
Receipts from industrial services rendered to others	0	0	0	0	1,398,547	3,410	0	0
Rent & receipts received - plant and machinery	0	195	0	219	9,007,470	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	53,498	47,295	64,629	0	0
Own account capital construction	0	0	0	0	0	0	0	0
Other income	204,962	85,107	190	119,184	3,135,458	316,827	0	11,919
Gross Output	13,105,713	4,438,692	691,659	9,401,020	174,250,477	11,703,786	2,422,291	1,613,953
Miscellaneous Income	1,270,803	235,244	45,666	2,139,388	6,476,734	1,093,796	203,716	55,579
Discount	0	0	0	62,003	0	16,405	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	2,696	20	0	8,922	6,426	10,804	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	2,070,610	127,963	0	0
Rent received from land	0	0	0	2,974	0	0	0	0
Interest received	158,989	68,777	0	85,187	127,225	505,479	83,083	0
Dividends received	4,862	0	0	0	0	10,062	0	0
Royalty received	0	0	0	0	2,194,874	0	0	0
Bad and doubtful debts recovered	35,288	23,795	0	23,795	173,655	136,833	0	0
Exchange gain	210,278	23,931	0	189,938	19,796	119,140	0	0
Surcharge	0	0	0	52	0	0	0	0
Service and license fees	851,145	52,751	45,666	1,109,176	0	3,512	0	55,579
Training rebates	0	0	0	0	0	0	0	0
Gain on sale of fixed assets	7,545	39,885	0	642,209	1,675,929	27,923	118,175	0
VAT charged on goods and services provided	0	10,988	0	35	208,219	135,675	2,458	0
TOTAL INCOME	14,376,516	4,673,936	737,325	11,540,408	180,727,211	12,797,582	2,626,007	1,669,532
EXPENDITURE								
Expenditure on materials for use in the business	0	956,769	0	91,679	38,112,281	8,756	1,349	22,906
Change in stock of material	0	0	0	0	27,548	0	0	0
Petrol/Automotive diesel oil	181,538	75,261	5,316	243,134	10,401,989	384,840	29,702	180,056
Industrial diesel fuel/Heavy fuel oil	3,508	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	101,862	105,841	23,759	134,213	2,048,543	149,162	22,291	55,011
Water	10,777	5,447	1,233	4,674	100,761	22,047	416	1,902

	FSIC 2010 SUB-CLASS							
	46511	46521	46531	46599	46611	46631	46699	46901
	Wholesale of computers, computers peripheral equipment and software	Wholesale of electronic and telecommuni-cations 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	173,276	38,141	6,500	68,778	578,178	251,707	26,592	25,518
Repairs and maintenance paid for building	0	7,306	0	7,022	4,511,443	82,161	0	0
Repairs and maintenance paid for machinery and equipment	29,277	27,420	915	44,989	7,875,758	28,100	1,563	132,153
Cartage and haulage expenses paid to other firms	285,908	43,039	0	72,296	663,725	598,911	6,622	19,072
Travel expenses - air	80,232	17,371	0	80,386	13,847	73,199	21,805	43,371
Travel expenses - water	0	0	0	0	0	0	0	0
Travel expenses - land	112,982	19,515	0	26,018	5,106,373	86,016	23,901	0
Accommodation charges	0	0	0	0	687	8,535	0	0
Value of contract and commission work done	0	5,722	0	4,202	7,488,169	13,988	0	0
Audit and accounting	66,013	10,003	3,140	43,459	260,349	87,803	13,190	8,441
Legal fee	10,026	2,925	0	30,516	2,008,181	16,018	2,293	616
Advertising and promotion etc.	154,642	23,144	857	56,211	4,035,057	106,024	31,099	23,594
Bank charges	196,003	23,176	1,191	59,430	475,240	166,759	18,346	21,535
Postage	0	5,326	0	3,043	0	3,733	0	81
Telephone and telecommunication	227,528	48,007	466	107,120	8,739,834	249,692	30,429	18,702
Office stationery and supplies	48,233	40,156	88	220,314	1,135,787	73,615	5,516	6,641
Management and consultation fee	471,842	272,187	0	581,121	8,949,539	1,231,588	171,985	81,186
Rent paid for building	440,700	96,706	44,780	671,368	2,168,608	629,847	197,641	148,232
Rent paid for plant and machinery	4,875	15,253	0	15,253	2,413,470	1,022	0	178,090
Insurance paid - business	259,127	97,646	0	290,045	3,502,446	422,223	33,299	16,123
Security services	0	39,730	0	69,736	282,243	40,592	0	11,681
Cleaning services	10,399	10,395	0	9,754	78,144	6,505	0	4,085
Entertainment expenses	34,515	8,478	0	42,700	19,369	56,561	1,199	198
All other costs and expenses	79,060	27,585	927	81,618	10,248,019	2,185,742	632,955	31,458
Intermediate Input	2,982,323	2,022,549	89,172	3,059,079	121,245,588	6,985,146	1,272,193	1,030,652

	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
Miscellaneous Expenditure	823,392	184,952	1,475	782,709	8,945,280	812,889	300,463	149,009
Casualty insurance	12,448	1,504	0	443	44,012	14,008	11,682	0
Property expense - rent paid for land	0	0	0	109,816	1,238	2,900	5,131	0
Property expense - interest paid	171,180	73,239	0	362,702	5,112,417	356,830	268,369	132,983
Property expense - dividend paid	0	0	0	0	4,172	0	0	0
Property expense - royalty	0	0	0	13,314	22,368	0	0	0
Bad and doubtful debts written off	582,322	77,429	0	105,794	1,574,272	187,015	0	0
Business licences, rates paid to central or local government	10,524	11,298	1,475	15,972	390,794	20,734	3,771	11,436
FNU levy	44,730	6,529	0	15,090	51,484	43,158	5,684	4,590
Exchange losses	0	6,636	0	0	1,643,007	40,483	0	0
Loss on sale of fixed assets	937	0	0	0	40,020	7,539	3,176	0
VAT paid on supplies of goods and services	0	7,012	0	155,862	16,869	107,048	1,650	0
Donation	1,251	1,305	0	3,716	44,627	33,174	1,000	0
Compensation of Employees	4,050,466	990,848	44,466	2,516,810	25,082,432	3,564,261	291,977	481,964
Wages and salaries paid	3,601,062	863,859	44,466	2,405,051	20,704,568	3,245,693	249,663	435,696
FNPF	361,860	82,313	0	77,720	1,247,371	228,977	41,189	36,358
Payment in kind	87,544	44,676	0	34,039	3,130,493	89,591	1,125	9,910
Consumption of fixed capital	1,220,496	271,535	24,742	469,181	17,158,530	931,484	201,286	112,154
TOTAL EXPENDITURE	9,076,677	3,469,884	159,855	6,827,779	172,431,830	12,293,780	2,065,919	1,773,779

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
INCOME						
Primary Activity						
Gross margin	207,542,051	15,680,491	2,705,535	32,206,130	4,260,744	2,917,322
Sales revenue	1,128,026,970	62,254,059	6,507,640	105,907,001	26,957,110	10,675,721
Less COGS	920,484,918	46,573,568	3,802,105	73,700,872	22,696,365	7,758,399
Opening stock	123,372,532	8,449,053	3,851,784	34,164,273	10,771,623	800,965
Add purchases	938,025,089	46,457,358	3,347,390	68,906,557	18,236,703	7,689,695
Less closing stock	140,912,702	8,332,843	3,397,069	29,369,959	6,311,960	732,261
Secondary Activity						
Rent & receipts received - building	7,111,984	70,811	48,573	984,822	46,611	0
Subsidies and grants received	48,024	0	0	221,569	0	0
Receipts from industrial services rendered to others	98,107	34,333	0	0	0	0
Rent & receipts received - plant and machinery	3,828	0	0	3,554	217	0
Rent & receipts received - transport and related equipment	53,749	0	0	15,635	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	1,040,120	7,746	0	104,023	141,726	1,635
Own account capital construction	0	0	0	69,764	0	0
Other income	2,140,786	365,252	318,848	643,708	189,609	670,764
Gross Output	218,038,649	16,158,633	3,072,956	34,249,205	4,638,907	3,589,721
Miscellaneous Income	36,854,976	1,991,437	3,079,682	3,917,037	2,009,237	412,021
Discount	869,828	0	0	0	0	0
Business insurance claims received	382,163	99,110	47,196	35,926	49,111	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
Casualty insurance claims received	222,916	0	0	1,114	5,759	0
Profit or loss received from any other business in which you have an interest	1,051,806	2,520	0	363,287	1,358	0
Rent received from land	59,905	0	0	0	14,540	0
Interest received	1,347,762	280	4,579	247,190	49,011	0
Dividends received	120,005	36,489	0	38,874	0	0
Royalty received	24,798	0	0	0	0	0
Bad and doubtful debts recovered	1,522,112	0	0	0	11,897	0
Exchange gain	825,059	79,619	0	23,515	71,339	0
Surcharge	7,394,400	31,384	0	15,804	0	0
Service and license fees	22,688,725	1,619,061	2,321,430	1,917,139	1,770,990	352,875
Training rebates	0	0	0	0	0	0
Gain on sale of fixed assets	231,737	4,002	389,952	476,622	35,232	3,762
VAT charged on goods and services provided	113,760	118,972	316,525	797,566	0	55,384
TOTAL INCOME	254,893,625	18,150,070	6,152,638	38,166,242	6,648,144	4,001,742
EXPENDITURE						
Expenditure on materials for use in the business	1,947,449	2,613,499	518,664	1,050,423	58,351	356,000
Change in stock of material	0	0	0	0	0	0
Petrol/Automotive diesel oil	2,502,801	157,665	223,511	460,883	157,823	7,122
Industrial diesel fuel/Heavy fuel oil	360,005	38,029	0	4,276	0	0
Kerosene	0	0	0	0	0	0
Liquid petroleum gas	292,302	0	0	24,789	0	0
Electricity	14,867,868	700,784	340,011	2,534,298	382,567	54,469
Water	394,476	18,076	6,289	266,695	4,788	1,384
Repairs and maintenance paid for motor vehicles	1,149,885	476	4,861	506,414	330,575	87,867
Repairs and maintenance paid for building	3,378,392	7,392	19,196	321,590	225	27,068
Repairs and maintenance paid for machinery	3,200,941	225,759	6,414	495,093	194,225	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
and equipment						
Cartage and haulage expenses paid to other firms	2,981,133	3,241	2,727	143,295	47,873	63,192
Travel expenses - air	148,014	33,328	41,483	38,521	1,573	24,602
Travel expenses - water	346	0	0	8,975	0	0
Travel expenses - land	329,280	37,550	720	237,384	71,934	8,578
Accommodation charges	159,339	57,889	0	0	0	0
Value of contract and commission work done	1,081,326	29,221	0	768	4,668	0
Audit and accounting	1,369,442	91,884	32,235	206,522	16,004	37,598
Legal fee	487,987	36,607	539	34,080	55,729	19,573
Advertising and promotion etc.	2,491,691	119,480	28,330	121,045	169,222	19,296
Bank charges	7,056,886	127,772	51,399	325,783	117,575	67,530
Postage	66,722	11,401	12,927	113,799	3,228	0
Telephone and telecommunication	1,642,966	180,147	21,432	307,248	247,654	89,119
Office stationery and supplies	1,786,985	35,313	15,085	229,105	69,757	64,552
Management and consultation fee	9,073,315	539,031	17,280	259,475	168,926	188,493
Rent paid for building	9,005,457	1,322,799	322,519	2,248,537	453,984	448,932
Rent paid for plant and machinery	1,502,257	0	26,729	39,504	16,946	4,500
Insurance paid - business	5,978,531	191,737	53,047	421,765	266,651	107,686
Security services	1,296,088	83,989	37,045	70,425	66,342	0
Cleaning services	450,377	0	17,867	139,897	24,933	0
Entertainment expenses	37,536	12,689	13,252	17,396	208	0
All other costs and expenses	13,076,823	60,879	72,756	2,259,109	44,434	65,228
Intermediate Input	88,116,620	6,736,637	1,886,318	12,887,094	2,976,195	1,742,789
Miscellaneous Expenditure	22,791,371	587,151	603,995	2,855,146	1,854,632	261,631
Casualty insurance	50,836	3,211	0	114,190	437	0
Property expense - rent paid for land	73,214	26,178	0	131,975	0	2,126
Property expense - interest paid	14,763,329	216,963	131,452	1,273,781	833,647	68,938
Property expense - dividend paid	0	0	233,752	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
Property expense - royalty	0	0	0	0	0	0
Bad and doubtful debts written off	5,696,300	73,252	4,688	115,242	439,564	0
Business licences, rates paid to central or local government	498,146	46,964	4,461	190,482	22,661	15,674
FNU levy	410,465	43,326	12,046	128,044	17,345	5,714
Exchange losses	807,342	0	0	0	0	0
Loss on sale of fixed assets	133,762	0	0	101,633	531,853	896
VAT paid on supplies of goods and services	67,326	160,918	101,720	785,262	3,737	5,442
Donation	290,651	16,339	115,876	14,537	5,388	162,841
Compensation of Employees	60,903,288	4,517,722	1,370,348	6,405,000	1,391,233	708,059
Wages and salaries paid	55,231,007	4,157,670	1,262,012	5,591,807	1,219,799	648,266
FNPF	3,156,272	262,413	107,163	792,144	125,806	48,366
Payment in kind	2,516,009	97,639	1,173	21,049	45,628	11,427
Consumption of fixed capital	18,887,236	872,612	651,953	2,172,369	643,840	1,371,787
TOTAL EXPENDITURE	190,698,515	12,714,122	4,512,614	24,319,609	6,865,900	4,084,266

- 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
INCOME										
Primary Activity										
Gross margin	80,538,559	10,936,298	33,782,279	4,372,974	1,501,521	76,356,121	94,194,013	9,112,565	65,376,197	22,125,782
Sales revenue	244,037,463	70,456,924	82,138,999	5,848,689	3,646,267	188,664,940	441,384,615	24,431,546	203,007,194	56,904,497
Less COGS	163,498,904	59,520,626	48,356,720	1,475,715	2,144,746	112,308,819	347,190,602	15,318,981	137,630,997	34,778,715
Opening stock	15,199,273	26,419,364	32,864,195	2,463,149	2,985,800	87,734,271	88,968,233	9,963,205	54,686,447	22,337,014
Add purchases	159,879,563	57,970,162	45,672,828	2,714,047	1,693,526	91,060,520	333,641,659	15,111,060	130,226,694	34,784,108
Less closing stock	11,579,932	24,868,900	30,180,303	3,701,481	2,534,580	66,485,972	75,419,290	9,755,284	47,282,144	22,342,407
Secondary Activity										
Rent & receipts received - building	567,803	27,284	685,998	48,000	0	1,619,093	2,772,476	0	1,396,256	348,426
Subsidies and grants received	0	0	0	0	0	1,844	13,906	0	5,348	0
Receipts from industrial services rendered to others	79,802	0	0	0	0	0	603,704	0	8,525	0
Rent & receipts received - plant and machinery	1,000,830	111,257	0	0	0	0	2,249	0	880	0
Rent & receipts received - transport and related equipment	0	0	2,591,246	52,982	0	1,328,844	42,000	0	2,391,919	0
Rent & receipts received - repairs and maintenance	0	0	0	0	0	0	0	0	0	8,598

	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	844,372	150	6,000	946,988	1,026,490	0	1,667,994	64,782
Own account capital construction	0	0	0	0	0	0	17,063	0	0	0
Others income	1,501,871	392,946	2,183,154	220	14,156	1,371,525	7,161,485	204,343	3,586,657	233,832
Gross Output	83,798,506	11,477,285	40,087,049	4,474,326	1,521,677	81,624,415	105,833,386	9,316,908	74,433,776	22,781,420
Miscellaneous Income	5,276,379	3,020,257	5,819,720	698,889	176,342	3,713,777	27,772,576	37,747	11,538,098	1,747,871
Discount	0	4,587	0	0	0	0	939,788	0	41,013	0
Business insurance claims received	14,994	0	91,134	51	20	115,487	600,728	0	555,618	1,486
Casualty insurance claims received	0	0	0	0	0	5,783	132,474	0	78,458	0
Profit or loss received from any other business in which you have an interest	294,088	2,477	24,757	0	0	186,789	1,001,055	0	132,248	379
Rent received from land	270	0	0	0	0	241,815	0	0	0	0
Interest received	310,603	4	12,834	43	2,965	431,137	4,958,900	0	4,643,508	425,701
Dividends received	0	0	10,235	0	0	202,259	380,677	0	80,428	0
Royalty received	0	0	0	0	0	30,000	0	0	75,184	0
Bad and doubtful debts recovered	19,295	95,439	0	0	0	873	1,209,914	0	451,302	0
Exchange gain	9,159	44,624	36,953	4,260	0	222,727	1,915,099	0	579,987	156,711
Surcharge	0	0	0	0	2,202	19,577	65,254	0	0	0
Service and license fees	0	1,800,112	3,391,949	592,762	122,134	891,787	9,195,047	0	4,280,032	845,544
Training rebates	0	0	0	0	0	0	0	0	0	0
Gain on sale of fixed assets	3,266,381	1,073,014	2,251,858	101,773	41,994	1,117,900	84,863	4,000	620,320	264,471

	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	7,027	247,643	7,288,777	33,747	0	53,579
TOTAL INCOME	89,074,885	14,497,542	45,906,769	5,173,215	1,698,019	85,338,192	133,605,962	9,354,655	85,971,874	24,529,291
EXPENDITURE										
Expenditure on materials for use in the business	25,000,000	1,597,397	3,588,607	208,898	62,234	1,192,829	729,730	0	1,135,218	5,736,109
Change in stock of material	0	0	0	0	1,520	0	0	0	0	0
Petrol/Automotive diesel oil	598,119	244,802	248,361	33,803	90,730	718,580	2,968,883	37,126	1,390,412	265,671
Industrial diesel fuel/Heavy fuel oil	0	8,942	8,085	0	0	32,658	28,274	0	0	12,358
Kerosene	0	0	0	0	0	0	86	0	0	0
Liquid petroleum gas	4,991	119,436	0	367	0	1,346	8,020	0	0	0
Electricity	890,712	285,695	1,145,929	254,921	21,461	2,734,287	2,369,037	137,999	2,066,744	420,935
Water	19,055	20,626	8,272	2,890	2,190	91,476	151,177	67,350	99,583	84,950
Repairs and maintenance paid for Motor vehicles	75,319	104,764	692,640	57,108	403	514,146	1,553,810	53,729	1,084,694	104,420
Repairs and maintenance paid for Building	672,333	61,618	138,422	5,669	3,714	422,592	1,083,839	81,254	264,026	200,449
Repairs and maintenance paid for Machinery and equipment	566,904	54,712	689,364	33,393	20,509	807,287	584,512	136	947,677	183,690
Cartage and haulage expenses paid to other firms	47,435	94,126	10,583	4,546	13,467	223,730	3,749,192	134,323	589,426	621,088
Travel expenses - air	20,000	171,838	67,423	3,343	0	509,198	281,545	0	121,842	193,901
Travel expenses - water	0	3,000	0	2,519	474	11,554	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	575,080	44,973	236,200	19,942	14,267	414,738	207,991	268,646	587,528	360,436
Accommodation charges	0	0	0	0	0	0	55,478	0	21,337	0
Value of contract and commission work done	832,018	678	718	9,273	0	6,024	139,248	0	54,258	1,278
Audit and accounting	91,346	66,039	60,018	14,396	13,620	378,126	380,442	24,861	259,786	105,193
Legal fee	249,329	53,204	23,852	28,526	15,090	202,319	421,707	6,936	146,069	82,653
Advertising and promotion etc.	390,938	112,774	1,630,156	16,252	3,360	1,492,305	1,352,908	1,794	1,282,289	41,626
Bank charges	179,361	180,049	272,941	25,435	131,475	1,052,942	860,884	109,065	975,823	194,837
Postage	0	16,884	117,681	9,026	202	207,336	42,245	42,179	161,765	41,195
Telephone and telecommunication	535,544	319,634	223,831	90,342	26,374	823,261	1,868,756	4,736	1,005,145	475,784
Office stationery and supplies	217,705	63,752	61,815	14,078	12,697	164,581	1,201,417	148	309,839	235,778
Management and consultation fee	2,805,753	286,556	2,084,121	303,313	0	3,128,100	3,893,882	287,514	3,187,804	557,626
Rent paid for building	968,191	1,993,600	4,060,405	1,384,265	214,571	10,682,250	4,325,733	358,378	6,882,413	1,905,112
Rent paid for plant and machinery	42,900	75,507	622,740	14,935	0	344,590	934,030	0	663,470	41,165
Insurance paid - business	446,098	252,879	599,358	103,604	35,603	1,891,746	3,283,862	6,840	1,722,479	377,016
Security services	395,165	57,068	154,119	665	13,665	207,104	1,614,208	0	2,371,468	128,117
Cleaning services	42,877	43,878	1,230	5,546	0	69,195	218,329	0	1,376,757	11,317
Entertainment expenses	17,568	14,385	71,965	33,951	1,936	104,543	240,258	0	107,709	24,916
All other costs and expenses	465,035	166,188	3,256,387	40,949	10,862	2,029,148	15,501,136	148,290	3,342,717	1,016,783
Intermediate Input	36,149,776	6,515,004	20,075,223	2,721,955	710,424	30,457,991	50,050,619	1,972,788	32,313,266	13,610,388
Miscellaneous Expenditure	2,435,728	2,772,663	5,995,397	524,134	142,516	9,130,512	15,441,718	1,050,096	5,826,925	2,344,745
Casualty insurance	26,734	0	0	420	0	51,775	112,287	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	1,732	97,311	6,500	220	0	141,646	52,723	0	350	49,549
Property expense - interest paid	895,468	940,309	5,391,541	412,060	939	4,083,220	3,374,034	641,795	3,423,553	1,126,250
Property expense - dividend paid	0	0	0	10,969	0	76,773	0	0	0	77,057
Property expense - royalty	1,085	104,942	0	0	0	500,897	0	0	0	0
Bad and doubtful debts written off	67,154	972,218	374,018	100	0	135,811	5,955,160	343,824	1,689,918	835,354
Business licences, rates paid to central or local government	236,541	56,557	45,439	33,709	100,453	301,785	799,453	1,627	206,224	80,153
FNU levy	76,575	36,324	113,667	21,728	3,133	368,515	308,086	0	157,162	56,112
Exchange losses	120,600	0	0	4,900	0	40,843	5,198	21,462	18,508	19,811
Loss on sale of fixed assets	3,475	55,192	3,385	30,158	0	90,157	163,137	8,313	25,184	22,242
VAT paid on supplies of goods and services	998,441	5,276	766	0	37,626	3,262,589	4,172,173	33,075	159,042	69,257
Donation	7,923	504,534	60,081	9,870	365	76,501	499,467	0	107,823	8,460
Compensation of Employees	11,817,547	2,410,062	10,998,504	1,181,973	511,873	28,235,148	39,858,494	2,563,615	22,656,301	7,076,191
Wages and salaries paid	10,622,361	2,050,862	9,471,452	1,123,774	487,746	20,178,858	36,285,995	2,288,754	19,971,384	6,235,712
FNPF	473,842	355,431	964,896	57,899	23,522	2,182,777	2,816,456	241,095	1,798,474	581,004
Payment in kind	721,344	3,769	562,156	300	605	5,873,513	756,043	33,766	886,443	259,475
Consumption of fixed capital	1,414,347	2,721,928	2,541,957	1,270,215	526,701	10,816,586	6,432,732	541,186	5,162,832	2,262,249
TOTAL EXPENDITURE	51,817,398	14,419,657	39,611,081	5,698,277	1,891,514	78,640,237	111,783,563	6,127,685	65,959,324	25,293,573

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
INCOME						
Primary Activity						
Gross margin	15,536,355	23,483,121	30,510,756	19,661,411	2,858,898	43,811
Sales revenue	31,142,974	34,336,665	75,254,527	46,538,576	56,273,966	88,360
Less COGS	15,606,619	10,853,544	44,743,771	26,877,165	53,415,068	44,549
Opening stock	9,489,421	3,379,415	23,298,801	13,554,524	49,277	0
Add purchases	14,913,548	12,860,814	42,438,119	25,183,917	53,418,615	44,549
Less closing stock	8,796,350	5,386,685	20,993,149	11,861,276	52,824	0
Secondary Activity						
Rent & receipts received - building	23,400	9,633	852,709	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	149,313	0	0	0
Rent & receipts received - transport and related equipment	0	336,043	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	191,147	30,081	295,288	0
Own account capital construction	0	0	0	0	0	0
Other income	237,470	362,314	1,268,134	224,718	175,168	0
Gross Output	15,812,225	24,299,322	32,972,059	19,916,210	3,329,354	43,811
Miscellaneous Income	4,412,066	2,707,259	4,716,286	482,877	316,856	0
Discount	0	0	112	2,624	0	0
Business insurance claims received	282,828	10,738	26,603	18,264	5,167	0
Casualty insurance claims received	0	0	568	0	296	0
Profit or loss received from any other business in which you have an interest	2,500	100,574	1,162,033	-1,526,939	4,147	0
Rent received from land	0	0	0	0	0	0
Interest received	50,675	73,987	28,070	26,108	10,354	0
Dividends received	6,921	667	4,424	0	592	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	156,226	26,769	0	0
Surcharge	33,040	0	21,676	12,284	6,880	0
Service and license fees	2,608,404	2,508,682	1,303,388	1,783,774	137,099	0
Training rebates	0	0	0	0	0	0
Gain on sale of fixed assets	1,395,832	12,611	174,112	134,486	32,662	0
VAT charged on goods and services provided	31,866	0	1,839,074	5,507	13,760	0
TOTAL INCOME	20,224,291	27,006,581	37,688,345	20,399,087	3,646,210	43,811
EXPENDITURE						
Expenditure on materials for use in the business	2,870,991	4,488,496	1,004,415	310,909	0	0
Change in stock of material	0	0	0	0	0	0
Petrol/Automotive diesel oil	130,188	104,670	751,086	1,097,344	29,459	530
Industrial diesel fuel/heavy fuel oil	1,893	315	3,129	29,384	0	0
Kerosene	0	0	2,792	0	4,500	0
Liquid petroleum gas	10,000	0	2,942	0	370	0
Electricity	151,793	343,250	475,980	352,856	14,780	0
Water	54,664	20,018	41,484	46,462	849	200
Repairs and maintenance paid for motor vehicles	37,942	174,612	297,965	54,225	177,345	350
Repairs and maintenance paid for building	86,091	121,637	290,094	0	903	0
Repairs and maintenance paid for machinery and equipment	24,395	97,946	288,051	86,051	40,740	0
Cartage and haulage expenses paid to other firms	87,791	4,543	360,429	1,757,082	26	0
Travel expenses - air	66,859	103,449	200,890	407,435	0	0
Travel expenses - water	108,691	0	554	1,650	0	0
Travel expenses - land	170,218	47,175	138,762	43,610	11,125	0
Accommodation charges	0	0	0	0	0	0
Value of contract and commission work done	1,867	3,020	14,626	0	0	0
Audit and accounting	63,346	87,292	110,753	48,099	33,033	0
Legal fee	12,616	2,220	40,699	108,134	13,232	0
Advertising and promotion etc.	74,435	183,866	482,359	105,206	9,507	0
Bank charges	109,967	226,366	730,788	613,802	35,742	0
Postage	22,541	21,012	56,683	6,945	46	0
Telephone and telecommunication	43,545	116,731	313,911	98,040	153,237	500
Office stationery and supplies	14,250	86,419	65,651	208,574	28,962	0
Management and consultation fee	460,854	637,519	1,475,591	372,006	483,000	0
Rent paid for building	1,176,235	1,544,726	3,932,132	4,180,499	389,138	0
Rent paid for plant and machinery	500	79,838	42,125	8,320	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	152,596	188,535	547,194	357,498	33,912	0
Security services	15,891	92,993	42,744	184,016	1,031	0
Cleaning services	564	38,800	29,500	15,036	22,495	0
Entertainment expenses	450	22,836	29,278	7,539	247	0
All other costs and expenses	172,025	309,886	1,994,960	504,184	434	0
Intermediate Input	6,123,198	9,148,170	13,767,567	11,004,906	1,484,113	1,580
Miscellaneous Expenditure	1,008,036	663,046	4,186,167	876,611	169,579	271
Casualty insurance	5,764	3,248	10,265	7,763	0	0
Property expense - rent paid for land	490	126,914	94,765	0	613	0
Property expense - interest paid	586,836	254,465	1,211,222	54,270	1,027	0
Property expense - dividend paid	0	0	52,976	500,000	0	0
Property expense - royalty	2,779	200	149,871	0	0	0
Bad and doubtful debts written off	188,226	40,581	50,223	0	121,278	0
Business licences, rates paid to central or local government	82,665	65,419	119,401	106,973	19,811	271
FNU levy	12,513	48,719	87,378	86,539	0	0
Exchange losses	11,656	350	10,520	0	0	0
Loss on sale of fixed assets	25,475	539	91,678	0	23	0
VAT paid on supplies of goods and services	89,631	107,577	2,268,711	82,051	18,239	0
Donation	2,001	15,034	39,157	39,015	8,588	0
Compensation of Employees	2,930,423	4,873,209	6,785,046	6,732,984	360,578	10,176
Wages and salaries paid	2,636,159	4,427,183	4,446,245	6,156,795	330,077	10,176
FNPF	258,385	366,009	496,228	445,681	15,336	0
Payment in kind	35,879	80,017	1,842,573	130,508	15,165	0
Consumption of fixed capital	701,158	650,517	3,046,646	2,590,076	1,924,334	60,018
TOTAL EXPENDITURE	10,762,815	15,334,942	27,785,426	21,204,577	3,938,604	72,045

8] SUMMARY

DIVISION	45	46	47	GRAND TOTAL
INCOME				
Primary Activity				
Gross margin	150,117,642	408,605,426	755,702,934	1,314,426,002
Sales revenue	531,231,671	1,927,129,576	2,904,484,703	5,362,845,950
Less COGS	381,114,029	1,518,524,150	2,148,781,769	4,048,419,948
Opening stock	156,925,727	262,762,283	574,802,619	994,490,629
Add purchases	362,242,975	1,493,380,166	2,104,276,521	3,959,899,662
Less closing stock	138,054,673	237,618,299	530,297,371	905,970,343
Secondary Activity				
Rent & receipts received - building	2,530,211	5,497,592	16,613,879	24,641,682
Subsidies and grants received	1,774	13,452	290,691	305,917
Receipts from industrial services rendered to others	0	1,491,372	824,471	2,315,843
Rent & receipts received - plant and machinery	1,154,918	9,007,884	1,272,128	11,434,930
Rent & receipts received - transport and related equipment	179,410	602,316	6,812,418	7,594,144
Rent & receipts received - repairs and maintenance	0	122,917	8,598	131,515
Value of electricity sold	0	0	0	0
Gold hedging	0	0	0	0
Commissions received	858,845	2,310,625	6,610,894	9,780,364
Own account capital construction	123,924	170,267	86,827	381,018
Other income	3,050,680	7,387,625	23,246,959	33,685,264
Gross Output	158,017,405	435,209,477	811,469,800	1,404,696,682
Miscellaneous Income	14,447,037	28,287,440	120,701,390	163,435,867
Discount	57,140	151,261	1,857,952	2,066,353
Business insurance claims received	377,666	984,878	2,336,624	3,699,168
Casualty insurance claims received	160,072	27,386	447,368	634,826
Profit or loss received from any other business in which you have an interest	2,408,711	4,017,345	2,803,079	9,229,135
Rent received from land	37,554	2,977	316,530	357,061
Interest received	2,019,324	2,225,931	12,623,711	16,868,966
Dividends received	1,040,751	1,734,945	881,571	3,657,267
Royalty received	0	2,194,998	129,982	2,324,980
Bad and doubtful debts recovered	322,495	393,366	3,416,731	4,132,592
Exchange gain	945,022	3,175,285	4,152,047	8,272,354
Surcharge	51,765	55	7,602,501	7,654,321
Service and license fees	4,648,580	9,940,539	60,130,934	74,720,053
Training rebates	0	4	0	4
Gain on sale of fixed assets	1,503,824	2,894,856	11,717,584	16,116,264
VAT charged on goods and services provided	874,133	543,614	12,284,776	13,702,523
TOTAL INCOME	172,464,442	463,496,917	932,171,190	1,568,132,549
EXPENDITURE				
Expenditure on materials for use in the business	5,910,882	43,696,717	54,470,219	104,077,818

DIVISION	45	46	47	GRAND TOTAL
Change in stock of material	0	27,548	1,520	29,068
Petrol/Automotive diesel oil	1,988,900	16,100,263	12,219,569	30,308,732
Industrial diesel fuel/Heavy fuel oil	2,474,718	30,725	527,348	3,032,791
Kerosene	905	0	7,378	8,283
Liquid petroleum gas	7,520	220,314	464,563	692,397
Electricity	3,126,598	10,546,887	30,546,376	44,219,861
Water	509,364	393,191	1,402,954	2,305,509
Repairs and maintenance paid for motor vehicles	3,638,114	4,263,005	7,063,550	14,964,669
Repairs and maintenance paid for building	1,563,941	5,139,098	7,186,504	13,889,543
Repairs and maintenance paid for machinery and equipment	1,892,360	11,445,174	8,547,799	21,885,333
Cartage and haulage expenses paid to other firms	3,446,704	10,764,374	10,939,248	25,150,326
Travel expenses - air	476,677	936,636	2,435,244	3,848,557
Travel expenses - water	743,831	398,006	680,220	1,822,057
Travel expenses - land	1,451,377	10,348,434	3,826,137	15,625,948
Accommodation charges	28,963	90,719	294,043	413,725
Value of contract and commission work done	194,548	7,521,376	2,178,991	9,894,915
Audit and accounting	1,045,790	1,641,122	3,490,035	6,176,947
Legal fee	797,637	2,706,103	2,041,101	5,544,841
Advertising and promotion etc.	2,258,966	12,161,501	10,128,839	24,549,306
Bank charges	2,108,746	2,646,293	13,446,422	18,201,461
Postage	294,229	172,055	953,817	1,420,101
Telephone and telecommunication	2,100,526	12,079,895	8,587,937	22,768,358
Office stationery and supplies	1,454,041	2,383,982	4,886,463	8,724,486
Management and consultation fee	7,834,652	19,875,042	30,210,159	57,919,853
Rent paid for building	6,474,918	8,952,979	57,799,876	73,227,773
Rent paid for plant and machinery	1,693,984	3,010,458	4,460,056	9,164,498
Insurance paid - business	2,089,713	8,205,531	17,018,637	27,313,881
Security services	2,281,776	1,363,031	6,832,143	10,476,950
Cleaning services	1,390,889	360,804	2,508,598	4,260,291
Entertainment expenses	117,820	328,988	758,662	1,205,470
All other costs and expenses	4,670,263	19,320,468	44,538,213	68,528,944
Intermediate Input	64,069,352	217,130,719	350,452,621	631,652,692
Miscellaneous Expenditure	16,906,106	32,542,705	81,522,070	130,970,881
Casualty insurance	285,032	548,456	426,591	1,260,079
Property expense - rent paid for land	257,859	206,976	806,306	1,271,141
Property expense - interest paid	8,354,818	14,244,846	39,685,099	62,284,763
Property expense - dividend paid	309,418	895,362	951,527	2,156,307
Property expense - royalty	0	2,331,883	759,774	3,091,657
Bad and doubtful debts written off	3,276,409	7,346,339	17,102,911	27,725,659
Business licences, rates paid to central or local government	979,882	1,362,697	3,034,869	5,377,448
FNU levy	194,486	688,678	1,993,391	2,876,555
Exchange losses	554,282	2,386,656	1,061,190	4,002,128

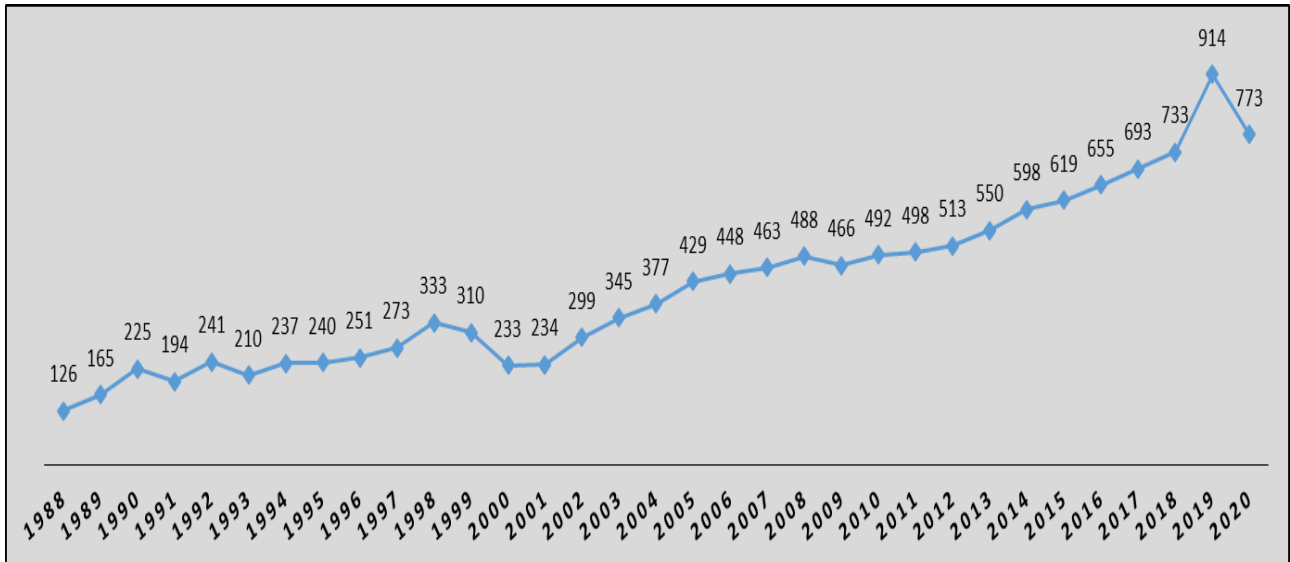
DIVISION	45	46	47	GRAND TOTAL
Loss on sale of fixed assets	2,072,346	861,932	1,287,102	4,221,380
VAT paid on supplies of goods and services	400,514	1,366,116	12,428,859	14,195,489
Donations	221,060	302,764	1,984,451	2,508,275
Compensation of Employees	39,050,970	83,359,071	224,297,774	346,707,815
Wages and salaries paid	34,879,709	73,722,483	194,834,094	303,436,286
FNPF	3,456,918	5,287,080	15,569,199	24,313,197
Payment in kind	714,343	4,349,508	13,894,481	18,958,332
Consumption of fixed capital	19,544,327	34,467,692	67,263,261	121,275,298
TOTAL EXPENDITURE	139,570,755	367,500,187	723,535,726	1,230,606,686

APPENDIX III: VALUE ADDED 1988 – 2020

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.

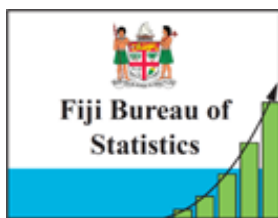
YEAR	TYPE OF SURVEY	VALUE ADDED (\$)
1988	Sample survey	125,976,000
1989	Sample survey	164,603,000
1990	Sample survey	224,559,000
1991	Sample survey	194,358,000
1992	Sample survey	240,622,000
1993	Sample survey	209,831,000
1994	Sample survey	237,056,000
1995	Complete enumeration	239,555,639
1996	Sample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

Graph 1: VALUE ADDED 1988 – 2020 (\$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.

APPENDIX IV: SAMPLE QUESTIONNAIRE



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Suva
FIJI

Telephone: [679] 331 5822
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Website: www.statsfiji.gov.fj

CONFIDENTIAL

DESPATCHED: / / ____

2020 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 2020 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. Only authorised personnel have access to individual information and any release of information will be in accordance with the Statistics Act.

CONTACT PERSON FOR HELP AND ADVICE: Mr. Abdul Sahib on e0mail asahib@statsfiji.gov.fj or telephone 331 5822 (ext. 386 247) or direct line 323 0847.

Maria Musudroka [Ms]
Acting 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

- 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	/	/2020	To	/	/2020
-------------------------------------	------	---	-------	----	---	-------

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 Authority owned entity	9		Local Government	10
	Joint Venture and Consortia	11		Nonprofit organisation	12
	Trusts and Estates	13		Consulates and Foreign Embassies	14
	Branch of a Company Incorporated Overseas	15		Societies and Associations	16
	Other Business Type (specify)				17

4. International Trade

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

5. Form of Ownership

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

6. Equity Participation

Please indicate the equity capital held by Fiji Citizens. As at end of 2020	%
---	---

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

Primary Income Earned During The Accounting Period			VALUE (\$)
7	a)	004	
	b)	005	
	c)	006	
	d)	007	
Other Income			
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	
28	Grand Total of All Income Received [Codes 004 to 027]	028	

PURCHASES OF MATERIALS DURING THE YEAR

- 30 State in detail the total value of all purchases of goods intended for resale during the accounting year. In arriving at the value, deduct rebates and trade discounts allowed by the supplier. Direct import by establishments should be reported at cost. The cost of freight and transport should be excluded unless it is accounted as part of the purchase price. Transport cost paid to outside firms should be included in question 43. Exclude all purchases of plant and machinery and other capital equipment purchased by you, which should be, included in question 86.

FUEL, ELECTRICITY AND WATER

- 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

- 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

- 74 Gross wages and salaries includes overtime, sick and holiday pay, bonuses, payments under piece rate schemes, all allowances, severance and redundancy pay, sales commissions paid to own employees and directors fee etc.
- 76 Payment in kind is the cost to the employer for providing employees with housing, transport, clothing, food, drinks, fuels, etc free of charge or at a reduced rate.

Expenses

Purchases of Materials and Operating Expenditure			VALUE (\$)
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	
Fuel, Electricity and Water			
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	
Other Expenditure			
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	
Compensation of Employees			
74	Gross Wages and Salaries	076	
75	Employers Contribution to FNPF	077	
76	Payment In Kind	078	
77	Grand Total of Expenditure Incurred [Codes 029 to 078 excluding 066]	079	

STOCKS

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.

LOANS AND ADVANCES

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

NET EARNINGS

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

NUMBER OF EMPLOYMENT

84 Please note that the information in respect of employment is for the last pay week in June 2020.

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			
Total	092			

82. Loans and Advances - Closing Balance

Locally	095	
Abroad	096	
Total	097	

83. Net Earnings

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

84. Number of Employment

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

CAPITAL ASSETS

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).

86. CAPITAL ASSETS										
		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									
Total	245									

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

Name: _____

Telephone: _____

Facsimile: _____

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	2020			
		2020	Mar	Jun	Sep	Dec
TOTAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES		4,297,938	1,124,953	1,010,867	1,052,467	1,109,651
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES		392,024	115,753	74,896	91,642	109,733
45101	Sale of motor vehicle	220,834	68,344	36,993	50,458	65,039
45201	Maintenance and repair of motor vehicles	36,177	9,395	8,312	8,828	9,642
45301	Sale of motor vehicle parts and accessories	112,548	31,438	24,626	27,140	29,344
45401	Sale, maintenance and repair of motor cycles related parts and accessories	22,465	6,576	4,965	5,216	5,708
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES		1,958,357	506,436	463,671	479,514	508,736
46101	Wholesale on a fee or contract basis	14,914	3,587	3,747	3,766	3,814
46301	Wholesale of food and non-alcoholic drinks	596,038	129,777	199,455	131,117	135,689
46302	Wholesale of alcoholic drinks and tobacco	47,713	14,720	9,506	11,501	11,986
46411	Wholesale of textiles and clothing	5,695	1,568	1,270	1,398	1,459
46412	Wholesale of footwear	8,987	2,509	2,083	2,158	2,237
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	100,363	24,321	24,871	25,270	25,901
46499	Wholesale of other household goods not elsewhere specified	36,985	9,683	8,818	9,028	9,456
46511	Wholesale of computers, computer peripheral equipment and software	20,326	5,495	4,799	4,922	5,110
46521	Wholesale of electronic and telecommunications equipment and parts	6,344	1,696	1,496	1,556	1,596
46531/ 46599	Wholesale of agricultural machinery, equipment and supplies and Wholesale of other machinery, equipment and supplies	13,252	3,418	3,018	3,351	3,465
46611	Wholesale of solid, liquid and gaseous fuels and related products	1,088,436	304,333	200,123	280,796	303,184
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	3,286	897	735	799	855
46699	Wholesale of waste and scrap and other products n.e.c.	15,235	4,219	3,562	3,662	3,792
46901	Non0specialized wholesale trade	783	213	188	190	192

FSIC 2010	Industry	Annual	2020			
		2020	Mar	Jun	Sep	Dec
RETAIL TRADE EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES		1,947,557	502,764	472,300	481,311	491,182
47111	Retail sale in non-specialized stores with food, beverages or tobacco predominating	609,257	145,859	166,788	149,481	147,129
47199	Other retail sales in non-specialized stores	36,115	8,408	9,299	9,079	9,329
47211	Retail sale of food and non-alcoholic beverages in specialized stores	99,221	26,080	23,826	24,645	24,670
47221	Retail sale of alcoholic beverages in specialized stores	21,889	6,344	4,745	5,299	5,501
47301	Retail sale of automotive fuel	205,193	64,587	33,388	50,140	57,078
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	53,910	14,264	12,689	13,244	13,713
47421/ 47621	Retail sale of audio and video equipment in specialized stores and Retail sale of music and video recordings in specialized stores	47,304	12,812	11,096	11,738	11,658
47511/ 47711	Retail sale of textiles in specialized stores and Retail sale of clothing in specialized stores	179,625	44,010	44,335	45,523	45,757
47521	Retail sale of hardware, paints and glass in specialized stores	346,200	94,155	80,177	84,563	87,305
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	182,225	43,293	45,566	46,458	46,908
47611	Retail sale of books, newspapers and stationery in specialized stores	19,503	5,225	4,730	4,749	4,799
47712	Retail sale of footwear and leather articles in specialized stores	56,802	15,155	13,570	14,042	14,035
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	35,948	8,661	8,999	9,015	9,273
47731	Other retail sale of new goods in specialized stores	15,993	3,766	3,861	4,067	4,299
47741	Retail sale of second hand goods in stores	37,726	9,985	9,075	9,107	9,559
47801	Retail sale via stalls and markets	262	67	61	64	70
47901	Retail trade not in stores, stalls or markets	384	93	95	97	99

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

FSIC 2010	Industry	Quarterly			
		2020			
		Mar	Jun	Sep	Dec
TOTAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES		475,288	469,609	472,475	471,236
WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES		65,620	63,144	64,253	62,892
45101	Sale of motor vehicle	36,989	35,892	36,645	35,085
45201	Maintenance and repair of motor vehicles	3,911	3,798	3,822	3,900
45301	Sale of motor vehicle parts and accessories	19,997	19,012	19,241	19,394
45401	Sale, maintenance and repair of motor cycles related parts and accessories	4,723	4,442	4,545	4,513
WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES		185,078	181,947	181,853	182,131
46101	Wholesale on a fee or contract basis	1,971	1,914	1,916	1,905
46301	Wholesale of food and non- alcoholic drinks	16,933	16,999	16,671	16,632
46302	Wholesale of alcoholic drinks and tobacco	776	758	756	750
46411	Wholesale of textiles and clothing	803	750	746	743
46412	Wholesale of footwear	679	621	623	616
46491	Wholesale of pharmaceutical supplies, cosmetics and toiletries	8,593	8,613	8,774	8,781
46499	Wholesale of other household goods not elsewhere specified	1,195	1,185	1,196	1,192
46511	Wholesale of computers, computer peripheral equipment and software	1,744	1,721	1,723	1,717
46521	Wholesale of electronic and telecommunications equipment and parts	688	675	676	674
46531/ 46599	Wholesale of agricultural machinery, equipment and supplies and wholesale of other machinery, equipment and supplies	2,337	2,251	2,295	2,298
46611	Wholesale of solid, liquid and gaseous fuels and related products	146,885	144,123	144,145	144,511
46631	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	276	264	255	252
46699	Wholesale of waste and scrap and other products n.e.c.	1,727	1,624	1,627	1,612
46901	Non-specialized wholesale trade	471	449	450	448
RETAIL TRADE EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES		224,590	224,518	226,369	226,213
47111	Retail sale in non-specialized stores with food, beverages or tobacco predominating	33,654	33,710	34,451	34,482

FSIC 2010	Industry	Quarterly			
		2020			
		Mar	Jun	Sep	Dec
47199	Other retail sales in non-specialized stores	3,165	3,166	3,178	3,167
47211	Retail sale of food and non-alcoholic beverages in specialized stores	7,326	7,328	7,386	7,346
47221	Retail sale of alcoholic beverages in specialized stores	792	790	789	789
47301	Retail sale of Automotive Fuel	45,448	45,554	46,412	46,552
47411	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	6,141	6,122	6,127	6,121
47421/ 47621	Retail sale of audio and video equipment in specialized stores and Retail sale of music and video recordings in specialized stores	15,768	15,765	15,762	15,766
47511/ 47711	Retail sale of textiles in specialized stores and Retail sale of clothing in specialized stores	23,806	23,811	23,956	23,809
47521	Retail sale of hardware, paints and glass in specialized stores	33,009	32,910	32,941	32,814
47531/ 47599	Retail sale of carpets, rugs, wall and floor coverings in specialized stores and Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	30,450	30,358	30,357	30,355
47611	Retail sale of books, newspapers and stationery in specialized stores	6,832	6,831	6,829	6,828
47712	Retail sale of footwear and leather articles in specialized stores	7,779	7,755	7,754	7,750
47721	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores	9,288	9,289	9,290	9,296
47731	Other retail sale of new goods in specialized stores	645	643	648	646
47741	Retail sale of second hand goods in stores	462	461	463	465
47801	Retail sale via stalls and markets	0	0	0	0
47901	Retail trade not in stores, stalls or markets	25	25	26	27