

## Periodical Part

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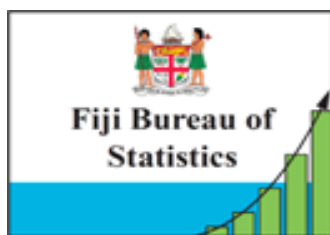
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## **ECONOMIC SURVEYS**

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

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## **PREFACE AND ACKNOWLEDGEMENTS**

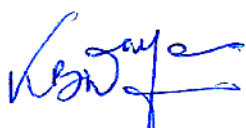
The report provides information on the Wholesale and Retail Trade industry in 2021. Wholesalers and Retailers are in the business of re-selling goods that have been purchased from suppliers. The goods include motor vehicles, motor cycles, machinery, electrical appliances, computers, food, beverages, gas, clothes, footwear, other household items etc.

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

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

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

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



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

## **NOTES**

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

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

2 Total values are subject to rounding errors.

3 Key to Abbreviations:

BR Business Register

CFC Consumption of Fixed Capital

COE Compensation of Employees

FBoS Fiji Bureau of Statistics

FSIC Fiji Standard Industrial Classification

GDP Gross Domestic Product

GFCF Gross Fixed Capital Formation

GO Gross Output

IC Intermediate Consumption

OS Operating Surplus

SAS Statistical Analysis System

VA Value Added

4 VA in the report refers to Gross Value Added.

# **CONTENTS**

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



**LIST OF TABLES**

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

**LIST OF APPENDICES**

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

# **1 INTRODUCTION**

## **1.1 History of Surveys Undertaken**

This report contains the results of the survey carried out for the 2021 Wholesale and Retail Trade; Repair of Motor Vehicles and Motor Cycles (refer to 2.2 on Coverage and Scope) together with other relevant information on the industry.

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

### **1970: Census of Distribution and Services**

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

### **1976: Census of Distribution and Services**

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

### **1984: Census of Distributive Trade and Services**

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

### **1995: Census of Distributive Trade**

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

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

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

Household Goods, which is the title of the Tabulation Category G of FSIC 2004, which is based on the International Standard Industrial Classification Rev 3.

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

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

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

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

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

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

## **2 METHODOLOGY**

### **2.1 Legal Basis**

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

### **2.2 Coverage and Scope**

The 2021 survey covered all establishments in the Wholesale and Retail Trade; Repair of Motor Vehicles and Motor Cycles industry defined by the FSIC 2010 Section G. The businesses in this category engage in the repair of motor vehicles and motor cycles and the sale without transformation of new and used goods (refer to FSIC 2010 for more details).

### **2.3 Statistical Unit**

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

### **2.4 The Frame**

The frame utilised to survey the establishments engaged in the Wholesale and Retail Trade; Repair of Motor Vehicles and Motor Cycles industry in 2021 was the list of establishments maintained by the FBoS. This list is known as the Business Register (BR), which is kept updated on the basis of information supplied to the FBoS by the Fiji Revenue and Customs Service, Fiji National Provident Fund, Registrar of Companies and the City and Town Councils.

### **2.5 Questionnaire Design**

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

### **2.6 Data Collection and Survey Procedures**

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

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

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

### **2.7 Data Processing**

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

### **2.8 Reference Period**

The establishments contacted were to submit details for the calendar year 2021. Where the accounting year differed from the calendar year, establishments were asked to provide information for the accounting year that covered the major part of the calendar year 2021.

### **2.9 Non-responding Establishments**

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

the survey, data were rated-up. In 2021, there were 1,834 establishment respondents compared to 2,132 establishment's respondents in 2020.

## 2.10 Rate-up Factors

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

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

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

Empirically,

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

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

where  $k$  = number responded

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

### 3 RESULTS

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

All tables in this report contain data inclusive of estimates for non-response; exceptions are tables 1A, 2 to 5B and 8 to 10 that contain as per survey data.

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

#### 3.1 The Survey Response

**Table 1A: The Survey Response**

| FSIC 2010   |  | SURVEY<br>FRAME | RETURNS<br>RECEIVED | RESPONSE<br>RATE % |
|---|--|-----------------|---------------------|--------------------|
| SUB-<br>CLASS   | ACTIVITY   |                 |                     |                    |
| <b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b> |  |                 |                     |                    |
| 45101   | Sale of motor vehicles   | 58              | 41                  | 71                 |
| 45201   | Maintenance and repair of motor vehicles   | 103             | 76                  | 74                 |
| 45401   | Sale, maintenance and repair of motor cycles related parts and accessories                 | 3               | 3                   | 100                |
| 45301   | Sale of motor vehicle parts and accessories  | 143             | 105                 | 73                 |
| <b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>                |  |                 |                     |                    |
| 46101   | Wholesale on a fee or contract basis   | 13              | 10                  | 77                 |
| <b>Wholesale of Food, Beverages and Tobacco</b>                                 |  |                 |                     |                    |
| 46301   | Wholesale of food and non-alcoholic drinks   | 70              | 59                  | 84                 |
| 46302   | Wholesale of alcoholic drinks  | 8               | 7                   | 88                 |
| 46303   | Wholesale of tobacco   |                 |                     |                    |
| <b>Wholesale of Textiles, Clothing and Footwear</b>                             |  |                 |                     |                    |
| 46411   | Wholesale of textiles and clothing   | 7               | 7                   | 100                |
| 46412   | Wholesale of footwear  | 3               | 3                   | 100                |
| <b>Wholesale of Other Household Goods</b>                                       |  |                 |                     |                    |
| 46491   | Wholesale of pharmaceutical supplies, cosmetics and toiletries                             | 12              | 9                   | 75                 |
| 46499   | Wholesale of other household goods n.e.c   | 24              | 17                  | 71                 |
| <b>Wholesale of Machinery, Equipment and Supplies</b>                           |  |                 |                     |                    |
| 46511   | Wholesale of computers, computer peripheral equipment and software                         | 21              | 17                  | 81                 |
| 46521   | Wholesale of electronic and telecommunications equipment and parts                         | 14              | 12                  | 86                 |
| 46531   | Wholesale of agricultural machinery, equipment and supplies                                | 5               | 5                   | 100                |
| 46599   | Wholesale of other machinery and equipment   | 14              | 10                  | 71                 |
| <b>Other Specialized Wholesale</b>  |  |                 |                     |                    |
| 46611   | Wholesale of solid, liquid and gaseous fuels and related products                          | 39              | 38                  | 97                 |
| 46631   | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies | 21              | 21                  | 100                |
| 46699   | Wholesale of waste and scrap and other products n.e.c                                      | 4               | 4                   | 100                |
| 46901   | Non-specialized wholesale trade  | 7               | 5                   | 71                 |

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

**Table 1B: Responding Establishment Contribution**

| INDUSTRY  | TOTAL GO OF<br>INDUSTRY | GO OF RESPONDING<br>ESTABLISHMENT<br>(as per survey) | % CONTRIBUTION RESPONDING<br>ESTABLISHMENT TO TOTAL GO |
|---|-------------------------|--|--|
| Wholesale and Retail Trade;<br>repair of motor vehicles and<br>motor cycles | 1,197,115,748           | 967,707,063  | 81   |

### 3.2 Legal Status of Establishments

**Table 2: Legal Status of Establishments**

| FSIC 2010   |   | SOLE TRADER | PARTNERSHIP | CO-OPERATIVE | PRIVATE LIMITED COMPANY | PUBLIC LIMITED COMPANY | NON-PROFIT ORGANISATION | TOTAL |
|---|---|-------------|-------------|--------------|-------------------------|------------------------|-------------------------|-------|
| SUB-CLASS   | ACTIVITY  |             |             |              |                         |                        |                         |       |
| <b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b> |   |             |             |              |                         |                        |                         |       |
| 45101   | Sale of motor vehicle   | 1           | 0           | 0            | 40                      | 0                      | 0                       | 41    |
| 45201   | Maintenance and repair of motor vehicles                                      | 65          | 0           | 0            | 11                      | 0                      | 0                       | 76    |
| 45401   | Sale, maintenance and repair of motor cycles related parts and accessories    | 0           | 0           | 0            | 3                       | 0                      | 0                       | 3     |
| 45301   | Sale of motor vehicle parts and accessories                                   | 25          | 3           | 0            | 77                      | 0                      | 0                       | 105   |
| <b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>                |   |             |             |              |                         |                        |                         |       |
| 46101   | Wholesale on a fee or contract basis  | 0           | 0           | 0            | 10                      | 0                      | 0                       | 10    |
| <b>Wholesale of food, beverages and tobacco</b>                                 |   |             |             |              |                         |                        |                         |       |
| 46301   | Wholesale of food and non-alcoholic drinks                                    | 5           | 1           | 0            | 53                      | 0                      | 0                       | 59    |
| 46302   | Wholesale of alcoholic drinks   |             |             |              |                         |                        |                         |       |
| 46303   | Wholesale of tobacco  | 0           | 0           | 0            | 7                       | 0                      | 0                       | 7     |
| <b>Wholesale of textiles, clothing and footwear</b>                             |   |             |             |              |                         |                        |                         |       |
| 46411   | Wholesale of textiles and clothing  | 1           | 3           | 0            | 3                       | 0                      | 0                       | 7     |
| 46412   | Wholesale of footwear   | 0           | 0           | 0            | 3                       | 0                      | 0                       | 3     |
| <b>Wholesale of other household goods</b>                                       |   |             |             |              |                         |                        |                         |       |
| 46491   | Wholesale of pharmaceutical supplies, cosmetics and toiletries                | 1           | 0           | 0            | 8                       | 0                      | 0                       | 9     |
| 46499   | Wholesale of other household goods n.e.c                                      | 4           | 0           | 0            | 13                      | 0                      | 0                       | 17    |
| <b>Wholesale of machinery, equipment and supplies</b>                           |   |             |             |              |                         |                        |                         |       |
| 46511   | Wholesale of computers, computer peripheral equipment and software            | 1           | 0           | 0            | 16                      | 0                      | 0                       | 17    |
| 46521   | Wholesale of electronic and telecommunications equipment and parts            | 1           | 4           | 0            | 7                       | 0                      | 0                       | 12    |
| 46531   | Wholesale of agricultural machinery, equipment and supplies                   | 3           | 0           | 0            | 2                       | 0                      | 0                       | 5     |
| 46599   | Wholesale of other machinery and equipment                                    | 1           | 0           | 0            | 9                       | 0                      | 0                       | 10    |
| <b>Other specialized wholesale</b>  |   |             |             |              |                         |                        |                         |       |
| 46611   | Wholesale of solid, liquid and gaseous fuels and related products             | 0           | 0           | 0            | 38                      | 0                      | 0                       | 38    |
| 46631   | Wholesale of construction materials, hardware, plumbing and heating equipment | 4           | 0           | 0            | 17                      | 0                      | 0                       | 21    |
| 46699   | Wholesale of waste and scrap and other product not elsewhere specified        | 0           | 0           | 0            | 4                       | 0                      | 0                       | 4     |
| 46901   | Non-specialized wholesale trade   | 0           | 0           | 0            | 5                       | 0                      | 0                       | 5     |



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

### 3.3 Ownership of Establishments

**Table 3: Ownership of Establishments**

| FSIC 2010  |  | FIJI OWNED | BRANCH OF AN OVERSEAS COMPANY | SUBSIDIARY OF AN OVERSEAS COMPANY | TOTAL |
|--|--|------------|-------------------------------|-----------------------------------|-------|
| SUB-CLASS  | ACTIVITY   |            |                               |                                   |       |
| <b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b> |  |            |                               |                                   |       |
| 45101  | Sale of motor vehicles   | 41         | 0                             | 0                                 | 41    |
| 45201  | Maintenance and repair of motor vehicles   | 76         | 0                             | 0                                 | 76    |
| 45401  | Sale, maintenance and repair of motor cycles related parts and accessories                 | 3          | 0                             | 0                                 | 3     |
| 45301  | Sale of motor vehicle parts and accessories  | 105        | 0                             | 0                                 | 105   |
| <b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>               |  |            |                               |                                   |       |
| 46101  | Wholesale on a fee or contract basis   | 10         | 0                             | 0                                 | 10    |
| <b>Wholesale of food, beverages and tobacco</b>                                |  |            |                               |                                   |       |
| 46301  | Wholesale of food and non-alcoholic drinks   | 59         | 0                             | 0                                 | 59    |
| 46302  | Wholesale of alcoholic drinks  |            |                               |                                   |       |
| 46303  | Wholesale of tobacco   | 7          | 0                             | 0                                 | 7     |
| <b>Wholesale of textiles, clothing and footwear</b>                            |  |            |                               |                                   |       |
| 46411  | Wholesale of textiles and clothing   | 7          | 0                             | 0                                 | 7     |
| 46412  | Wholesale of footwear  | 3          | 0                             | 0                                 | 3     |
| <b>Wholesale of other household goods</b>                                      |  |            |                               |                                   |       |
| 46491  | Wholesale of pharmaceutical supplies, cosmetics and toiletries                             | 9          | 0                             | 0                                 | 9     |
| 46499  | Wholesale of other household goods n.e.c   | 17         | 0                             | 0                                 | 17    |
| <b>Wholesale of machinery, equipment and supplies</b>                          |  |            |                               |                                   |       |
| 46511  | Wholesale of computers, computer peripheral equipment and software                         | 15         | 2                             | 0                                 | 17    |
| 46521  | Wholesale of electronic and telecommunications equipment and parts                         | 12         | 0                             | 0                                 | 12    |
| 46531  | Wholesale of agricultural machinery, equipment and supplies                                | 5          | 0                             | 0                                 | 5     |
| 46599  | Wholesale of other machinery and equipment   | 10         | 0                             | 0                                 | 10    |
| <b>Other specialized wholesale</b>   |  |            |                               |                                   |       |
| 46611  | Wholesale of solid, liquid and gaseous fuels and related products                          | 38         | 0                             | 0                                 | 38    |
| 46631  | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies | 21         | 0                             | 0                                 | 21    |
| 46699  | Wholesale of waste and scrap and other products n.e.c                                      | 4          | 0                             | 0                                 | 4     |
| 46901  | Non-specialized wholesale trade  | 5          | 0                             | 0                                 | 5     |
| <b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>                 |  |            |                               |                                   |       |
| <b>Retail sale of non-specialized stores</b>                                   |  |            |                               |                                   |       |

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

### 3.4 Number of Establishments by Employment Size Group

**Table 4: Number of Establishments by Employment Size Group**

| FSIC 2010  |  | NUMBER OF PERSONS ENGAGED |     |       |       |       |      |       |
|--|--|---------------------------|-----|-------|-------|-------|------|-------|
| SUB-CLASS  | ACTIVITY   | 1-4                       | 5-9 | 10-19 | 20-49 | 50-99 | 100+ | TOTAL |
| <b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b> |  |                           |     |       |       |       |      |       |
| 45101  | Sale of motor vehicle  | 5                         | 2   | 7     | 11    | 13    | 3    | 41    |
| 45201  | Maintenance and repair of motor vehicles   | 60                        | 12  | 1     | 2     | 1     | 0    | 76    |
| 45401  | Sale, maintenance and repair of motor cycles related parts and accessories                 | 2                         | 1   | 0     | 0     | 0     | 0    | 3     |
| 45301  | Sale of motor vehicle parts and accessories  | 76                        | 21  | 8     | 0     | 0     | 0    | 105   |
| <b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>               |  |                           |     |       |       |       |      |       |
| 46101  | Wholesale on a fee or contract basis   | 3                         | 1   | 2     | 4     | 0     | 0    | 10    |
| <b>Wholesale of food, beverages and tobacco</b>                                |  |                           |     |       |       |       |      |       |
| 46301  | Wholesale of food and non-alcoholic drinks   | 21                        | 3   | 11    | 23    | 1     | 0    | 59    |
| 46302  | Wholesale of alcoholic drinks  |                           |     |       |       |       |      |       |
| 46303  | Wholesale of tobacco   | 4                         | 0   | 1     | 1     | 1     | 0    | 7     |
| <b>Wholesale of textiles, clothing and footwear</b>                            |  |                           |     |       |       |       |      |       |
| 46411  | Wholesale of textiles and clothing   | 4                         | 2   | 0     | 1     | 0     | 0    | 7     |
| 46412  | Wholesale of footwear  | 2                         | 1   | 0     | 0     | 0     | 0    | 3     |
| <b>Wholesale of other household goods</b>                                      |  |                           |     |       |       |       |      |       |
| 46491  | Wholesale of pharmaceutical supplies, cosmetics and toiletries                             | 4                         | 1   | 1     | 1     | 0     | 2    | 9     |
| 46499  | Wholesale of other household goods n.e.c   | 9                         | 4   | 2     | 2     | 0     | 0    | 17    |
| <b>Wholesale of machinery, equipment and supplies</b>                          |  |                           |     |       |       |       |      |       |
| 46511  | Wholesale of computers, computer peripheral equipment and software                         | 11                        | 3   | 1     | 2     | 0     | 0    | 17    |
| 46521  | Wholesale of electronic and telecommunications equipment and parts                         | 10                        | 1   | 0     | 1     | 0     | 0    | 12    |
| 46531  | Wholesale of agricultural machinery, equipment and supplies                                | 5                         | 0   | 0     | 0     | 0     | 0    | 5     |
| 46599  | Wholesale of other machinery and equipment   | 4                         | 1   | 1     | 3     | 1     | 0    | 10    |
| <b>Other specialized wholesale</b>   |  |                           |     |       |       |       |      |       |
| 46611  | Wholesale of solid, liquid and gaseous fuels and related products                          | 28                        | 0   | 3     | 7     | 0     | 0    | 38    |
| 46631  | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies | 11                        | 1   | 5     | 4     | 0     | 0    | 21    |
| 46699  | Wholesale of waste and scrap and other product n.e.c                                       | 4                         | 0   | 0     | 0     | 0     | 0    | 4     |
| 46901  | Non-specialized wholesale trade  | 2                         | 0   | 3     | 0     | 0     | 0    | 5     |
| <b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>                 |  |                           |     |       |       |       |      |       |
| <b>Retail sale of non-specialized stores</b>                                   |  |                           |     |       |       |       |      |       |
| 47111  | Retail sale in non-specialized stores with food and beverages or tobacco predominating     | 29                        | 8   | 51    | 30    | 0     | 1    | 119   |
| 47199  | Other retail sales in non-specialized stores   | 28                        | 2   | 1     | 3     | 0     | 0    | 34    |
| 47631  | Retail sale of sporting equipment in specialized stores                                    | 14                        | 0   | 1     | 0     | 0     | 0    | 15    |

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

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

**Table 5A: Number of Persons Engaged**

| FSIC 2010  |  | TOTAL WORKING WITH PAY |            | TOTAL WORKING WITHOUT PAY |                       | TOTAL |
|--|--|------------------------|------------|---------------------------|-----------------------|-------|
| SUB-CLASS  | ACTIVITY   | LOCAL                  | EXPATRIATE | WORKING PROPRIETORS       | UNPAID FAMILY WORKERS |       |
| <b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b> |  |                        |            |                           |                       |       |
| 45101  | Sale of motor vehicle  | 1,371                  | 0          | 0                         | 0                     | 1,371 |
| 45201  | Maintenance and repair of motor vehicles   | 248                    | 0          | 42                        | 24                    | 314   |
| 45401  | Sale, maintenance and repair of motor cycles related parts and accessories                 | 9                      | 0          | 1                         | 0                     | 10    |
| 45301  | Sale of motor vehicle parts and accessories  | 279                    | 0          | 35                        | 23                    | 337   |
| <b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>               |  |                        |            |                           |                       |       |
| 46101  | Wholesale on a fee or contract basis   | 148                    | 0          | 0                         | 0                     | 148   |
| <b>Wholesale of food, beverages and tobacco</b>                                |  |                        |            |                           |                       |       |
| 46301  | Wholesale of food and non-alcoholic drinks   | 850                    | 16         | 10                        | 12                    | 888   |
| 46302  | Wholesale of alcoholic drinks  | 94                     | 0          | 4                         | 3                     | 101   |
| 46303  | Wholesale of tobacco   |                        |            |                           |                       |       |
| <b>Wholesale of textiles, clothing and footwear</b>                            |  |                        |            |                           |                       |       |
| 46411  | Wholesale of textiles and clothing   | 41                     | 0          | 1                         | 0                     | 42    |
| 46412  | Wholesale of footwear  | 7                      | 0          | 2                         | 2                     | 11    |
| <b>Wholesale of other household goods</b>                                      |  |                        |            |                           |                       |       |
| 46491  | Wholesale of pharmaceutical supplies, cosmetics and toiletries                             | 348                    | 0          | 2                         | 0                     | 350   |
| 46499  | Wholesale of other household goods n.e.c   | 121                    | 0          | 14                        | 4                     | 139   |
| <b>Wholesale of machinery, equipment and supplies</b>                          |  |                        |            |                           |                       |       |
| 46511  | Wholesale of computers, computer peripheral equipment and software                         | 103                    | 0          | 1                         | 1                     | 105   |
| 46521  | Wholesale of electronic and telecommunications equipment and parts                         | 47                     | 0          | 9                         | 6                     | 62    |
| 46531  | Wholesale of agricultural machinery, equipment and supplies                                | 4                      | 0          | 2                         | 1                     | 7     |
| 46599  | Wholesale of other machinery and equipment   | 189                    | 0          | 3                         | 0                     | 192   |
| <b>Other specialized wholesale</b>   |  |                        |            |                           |                       |       |
| 46611  | Wholesale of solid, liquid and gaseous fuels and related products                          | 276                    | 0          | 1                         | 0                     | 277   |
| 46631  | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies | 205                    | 0          | 11                        | 6                     | 222   |
| 46699  | Wholesale of waste and scrap and other product n.e.c                                       | 0                      | 0          | 3                         | 2                     | 5     |
| 46901  | Non-specialized wholesale trade  | 39                     | 0          | 0                         | 0                     | 39    |
| <b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>                 |  |                        |            |                           |                       |       |
| <b>Retail sale of non-specialized stores</b>                                   |  |                        |            |                           |                       |       |
| 47111  | Retail sale in non-specialized stores with food and beverages or tobacco                   | 1,644                  | 0          | 11                        | 14                    | 1,669 |

| FSIC 2010   |  | TOTAL WORKING WITH PAY |            | TOTAL WORKING WITHOUT PAY |                       | TOTAL         |
|---|--|------------------------|------------|---------------------------|-----------------------|---------------|
| SUB-CLASS   | ACTIVITY   | LOCAL                  | EXPATRIATE | WORKING PROPRIETORS       | UNPAID FAMILY WORKERS |               |
|   | predominating  |                        |            |                           |                       |               |
| 47199   | Other retail sales in non-specialized stores   | 112                    | 0          | 14                        | 11                    | 137           |
| 47631   | Retail sale of sporting equipment in specialized stores  | 27                     | 0          | 5                         | 3                     | 35            |
| <b>Retail sale of food, beverages and tobacco in specialized stores</b>             |  |                        |            |                           |                       |               |
| 47211   | Retail sale of food in specialized stores  | 667                    | 2          | 87                        | 70                    | 826           |
| 47221   | Retail sale of beverages specialized stores  | 87                     | 0          | 4                         | 2                     | 93            |
| 47231   | Retail sale of tobacco products in specialized stores  | 23                     | 0          | 1                         | 1                     | 25            |
| 47301   | Retail sale of automotive fuel in specialized stores   | 203                    | 0          | 7                         | 3                     | 213           |
| <b>Retail sale of information and communication equipment in specialized stores</b> |  |                        |            |                           |                       |               |
| 47411   | Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores                      | 212                    | 1          | 9                         | 5                     | 227           |
| 47421   | Retail sale of audio and video equipment in specialized stores   | 192                    | 0          | 1                         | 0                     | 193           |
| 47621   | Retail sale of music and video recordings in specialized stores  | 62                     | 0          | 12                        | 7                     | 81            |
| <b>Retail sale of household equipment in specialized stores</b>                     |  |                        |            |                           |                       |               |
| 47511   | Retail sale of textiles in specialized stores  | 52                     | 0          | 8                         | 8                     | 68            |
| 47711   | Retail sale of clothing in specialized stores  | 837                    | 0          | 27                        | 40                    | 904           |
| 47521   | Retail sale of hardware, paints and glass in specialized stores  | 936                    | 6          | 68                        | 55                    | 1,065         |
| 47531   | Retail sale of carpets, rugs, wall and floor coverings in specialized stores   | 91                     | 0          | 0                         | 0                     | 91            |
| 47599   | Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores | 535                    | 0          | 12                        | 11                    | 558           |
| <b>Retail sale of cultural and recreation goods in specialized stores</b>           |  |                        |            |                           |                       |               |
| 47611   | Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc                          | 303                    | 0          | 19                        | 11                    | 333           |
| <b>Retail sale of other goods in specialized stores</b>                             |  |                        |            |                           |                       |               |
| 47712   | Footwear and leather articles in specialized stores  | 214                    | 0          | 17                        | 10                    | 241           |
| 47721   | Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores                              | 244                    | 0          | 5                         | 1                     | 250           |
| 47731   | Other retail sale of new goods in specialized stores   | 456                    | 0          | 35                        | 26                    | 517           |
| 47741   | Retail sale of second-hand goods   | 229                    | 0          | 20                        | 23                    | 272           |
| 47801   | Retail sale via stalls and markets   | 3                      | 0          | 8                         | 9                     | 20            |
| 47901   | Retail trade not in stores, stalls or markets  | 6                      | 0          | 4                         | 2                     | 12            |
| <b>GRAND TOTAL</b>  |  | <b>11,514</b>          | <b>25</b>  | <b>515</b>                | <b>396</b>            | <b>12,450</b> |

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

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



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

### 3.6 Macroeconomic Aggregates

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

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

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

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

### 3.7 Gross Fixed Capital Formation

**Table 7: Gross Fixed Capital Formation (\$)**

| FSIC 2010   |  | Land development and improvement | Buildings | Plant and machinery | Furniture, fixtures and office equipment | Transport vehicle and related equipment | ICT equipment, computer software and databases | Cost of ownership transfer | Research & Development | Minerals exploration & evaluation | Entertainment literary or artistic originals/valuables | Renewable energy equipment related | Other intellectual property products | GROSS FIXED CAPITAL FORMATION |
|---|--|----------------------------------|-----------|---------------------|--|---|--|----------------------------|------------------------|-----------------------------------|--|------------------------------------|--------------------------------------|-------------------------------|
| SUB-CLASS   | ACTIVITY   |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| <b>WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES</b> |  |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 45101   | Sale of motor vehicle  | 0                                | 828,999   | 2,811,086           | 742,171                                  | -2,017,650                              | 32,029   | 16,277,000                 | 0                      | 0                                 | 0  | 0                                  | 0                                    | 18,673,635                    |
| 45201   | Maintenance and repair of motor vehicles                                   | 0                                | 125,293   | 200                 | 1,764                                    | 148,593                                 | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 275,850                       |
| 45401   | Sale, maintenance and repair of motor cycles related parts and accessories | 0                                | 0         | 0                   | 0  | 0                                       | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 0                             |
| 45301   | Sale of motor vehicle parts and accessories                                | 0                                | 1,458,282 | 254,126             | 207,865                                  | 989,344                                 | 4,953  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 2,914,570                     |
| <b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>               |  |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 46101   | Wholesale on a fee or contract basis                                       | 0                                | 3,926,464 | 291,161             | 237,692                                  | 197,567                                 | 5,495  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 4,658,379                     |
| <b>Wholesale of Food, Beverages and Tobacco</b>                                 |  |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 46301   | Wholesale of food and non-alcoholic drinks                                 | 0                                | 6,257,020 | 1,347,712           | 869,314                                  | 1,166,220                               | 116,521  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 9,756,787                     |
| 46302   | Wholesale of alcoholic drinks  | 0                                | 8,076     | 44,098              | 100,594                                  | 174,407                                 | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 327,175                       |
| 46303   | Wholesale of tobacco   |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| <b>Wholesale of Textiles, Clothing and Footwear</b>                             |  |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 46411   | Wholesale of textiles and clothing   | 0                                | 0         | 0                   | 0  | 0                                       | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 22,467                               | 22,467                        |
| 46412   | Wholesale of footwear  | 0                                | 29,213    | 0                   | 5,254                                    | 0                                       | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 34,467                        |
| <b>Wholesale of Other Household Goods</b>                                       |  |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 46491   | Wholesale of pharmaceutical supplies, cosmetics and toiletries             | 0                                | 1,671,947 | 136,366             | 190,630                                  | 31,780                                  | 18,966   | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 2,049,689                     |
| 46499   | Wholesale of other household goods not elsewhere specified                 | 0                                | 97,134    | 16,258              | 34,440                                   | 30,000                                  | 988  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 178,820                       |
| <b>Wholesale of Machinery, Equipment and Supplies</b>                           |  |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 46511   | Wholesale of computers, computer peripheral equipment and software         | 0                                | 58,922    | 1,078,181           | 12,459                                   | 253,184                                 | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 1,402,746                     |
| 46521   | Wholesale of electronic and telecommunications equipment and parts         | 0                                | 305,611   | 2,661               | 2,977                                    | 0                                       | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 311,249                       |

| FSIC 2010   |  | Land development and improvement | Buildings | Plant and machinery | Furniture, fixtures and office equipment | Transport vehicle and related equipment | ICT equipment, computer software and databases | Cost of ownership transfer | Research & Development | Minerals exploration & evaluation | Entertainment literary or artistic originals/valuables | Renewable energy equipment related | Other intellectual property products | GROSS FIXED CAPITAL FORMATION |
|---|--|----------------------------------|-----------|---------------------|--|---|--|----------------------------|------------------------|-----------------------------------|--|------------------------------------|--------------------------------------|-------------------------------|
| SUB-CLASS   | ACTIVITY   |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 46531   | Wholesale of agricultural machinery, equipment and supplies                                | 0                                | 0         | 0                   | 0  | 0                                       | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 0                             |
| 46599   | Wholesale of other machinery and equipment   | 0                                | 30,898    | 0                   | 9,248                                    | 242,752                                 | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 282,898                       |
| <b>Other Specialized Wholesale</b>  |  |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 46611   | Wholesale of solid, liquid and gaseous fuels and related products                          | 0                                | 20,156    | 75,980              | 29,902                                   | 423,712                                 | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 549,750                       |
| 46631   | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies | 0                                | 153,941   | 17,816              | 5,046                                    | 785,087                                 | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 961,890                       |
| 46699   | Wholesale of waste and scrap and other product n.e.c                                       | 0                                | 0         | 0                   | 0  | 0                                       | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 0                             |
| 46901   | Non-specialized wholesale trade  | 0                                | 113,735   | 1,926               | 604                                      | 126,711                                 | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 242,976                       |
| <b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES</b>                      |  |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| <b>Retail Sale of Non-Specialized Stores</b>  |  |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 47111   | Retail sale in non-specialized stores with food and beverages or tobacco                   | 0                                | 1,195,827 | 2,798,664           | 3,090,243                                | 1,353,379                               | 740,944  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 9,179,057                     |
| 47199   | Other retail sales in non-specialized stores   | 0                                | 166,920   | 0                   | 148,312                                  | 10,998                                  | 93,216   | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 419,446                       |
| 47631   | Retail sale of sporting equipment in specialized stores                                    | 0                                | 112,114   | 316                 | 3,792                                    | 13,468                                  | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 129,690                       |
| <b>Retail Sale of Food, Beverages and Tobacco in Specialized Stores</b>             |  |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 47211   | Retail sale of food and non-alcoholic beverages in specialized stores                      | 0                                | 2,907,902 | 134,872             | 281,103                                  | 829,680                                 | 31,413   | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 4,184,970                     |
| 47221   | Retail sale of alcoholic beverages in specialized stores                                   | 0                                | 12,115    | 64,290              | 67,063                                   | 121,728                                 | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 265,196                       |
| 47231   | Retail sale of tobacco products in specialized stores                                      | 0                                | 0         | 0                   | 0  | 0                                       | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 0                             |
| 47301   | Retail sale of automotive fuel in specialized stores                                       | 0                                | 385,448   | 71,667              | 31,999                                   | 288,607                                 | 1,857  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 779,578                       |
| <b>Retail Sale of Information and Communication Equipment in Specialized Stores</b> |  |                                  |           |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 47411   | Retail sale of computers, peripheral units software and telecommunications                 | 0                                | 20,000    | 98,395              | 272,932                                  | 2,061                                   | 407,886  | 278,532                    | 0                      | 0                                 | 0  | 0                                  | 0                                    | 1,079,806                     |

| FSIC 2010   |  | Land development and improvement | Buildings         | Plant and machinery | Furniture, fixtures and office equipment | Transport vehicle and related equipment | ICT equipment, computer software and databases | Cost of ownership transfer | Research & Development | Minerals exploration & evaluation | Entertainment literary or artistic originals/valuables | Renewable energy equipment related | Other intellectual property products | GROSS FIXED CAPITAL FORMATION |
|---|--|----------------------------------|-------------------|---------------------|--|---|--|----------------------------|------------------------|-----------------------------------|--|------------------------------------|--------------------------------------|-------------------------------|
| SUB-CLASS   | ACTIVITY   |                                  |                   |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 47421   | Retail sale of audio and video equipment in specialized stores   | 0                                | 8,746,807         | 374,203             | 380,146                                  | 217,105                                 | 48,494   | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 9,766,755                     |
| 47621   | Retail sale of music and video recordings in specialized stores  | 0                                | 33,012            | 1,294               | 5,962                                    | 102,752                                 | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 143,020                       |
| <b>Retail Sale of Household Equipment in Specialized Stores</b>           |  |                                  |                   |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 47511   | Retail sale of textiles in specialized stores  | 0                                | 0                 | 0                   | 11,455                                   | 0                                       | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 11,455                        |
| 47711   | Retail sale of clothing in specialized stores  | 2,250                            | 7,932,883         | 981,772             | 1,800,031                                | 1,420,247                               | 103,536  | 0                          | 0                      | 0                                 | 0  | 0                                  | 213,913                              | 12,454,632                    |
| 47521   | Retail sale of hardware, paints and glass in specialized stores  | 800                              | 1,637,140         | 59,438              | 300,141                                  | 73,136                                  | 23,624   | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 2,094,279                     |
| 47531   | Retail sale of carpets, rugs, wall and floor coverings in specialized stores   | 0                                | 0                 | 0                   | 36,867                                   | 2,952                                   | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 39,819                        |
| 47599   | Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores | 0                                | 5,888,415         | 298,951             | 347,348                                  | 456,167                                 | 7,016  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 6,997,897                     |
| <b>Retail Sale of Cultural and Recreation Goods in Specialized Stores</b> |  |                                  |                   |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 47611   | Retail sale of books, newspapers and stationary in specialized stores office supplies and equipment etc                          | 0                                | 14,430            | 62,125              | 63,267                                   | 209,193                                 | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 349,015                       |
| <b>Retail Sale of Other Goods in Specialized Stores</b>                   |  |                                  |                   |                     |  |   |  |                            |                        |                                   |  |                                    |                                      |                               |
| 47712   | Footwear and leather articles in specialized stores  | 0                                | 74,939            | 18,581              | 54,400                                   | 97,200                                  | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 245,120                       |
| 47721   | Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles  | 0                                | 262,476           | 44,807              | 92,827                                   | 52,985                                  | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 453,095                       |
| 47731   | Other retail sale of new goods in specialized stores   | 0                                | 1,767             | 582,613             | 825,992                                  | 341,218                                 | 106,340  | 134,019                    | 1,482                  | 0                                 | 0  | 0                                  | 0                                    | 1,993,431                     |
| 47741   | Retail sale of second-hand goods   | 0                                | 66,368            | 16,993              | 106,313                                  | 479,413                                 | 13,841   | 0                          | 259                    | 0                                 | 0  | 0                                  | 0                                    | 683,187                       |
| 47801   | Retail sale via stalls and markets   | 0                                | 0                 | 255,000             | 0  | 0                                       | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 255,000                       |
| 47901   | Retail trade not in stores, stalls or markets  | 0                                | 0                 | 0                   | 0  | 0                                       | 0  | 0                          | 0                      | 0                                 | 0  | 0                                  | 0                                    | 0                             |
| <b>GRAND TOTAL</b>  |  | <b>3,050</b>                     | <b>44,544,254</b> | <b>11,941,552</b>   | <b>10,370,153</b>                        | <b>8,632,996</b>                        | <b>1,757,119</b>                               | <b>16,689,551</b>          | <b>1,741</b>           | <b>0</b>                          | <b>0</b>   | <b>0</b>                           | <b>236,380</b>                       | <b>94,167,796</b>             |

### 3.8 Average Gross Margin per Establishment

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

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



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

### 3.9 Average Compensation of Employees per Paid Employee

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

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

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

### 3.10 Loans and Advances

**Table 10: Loans and Advances**

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

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

### 3.11 2021 Results Compared with 2020 Results

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

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

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

The number of persons engaged when compared to 2020 shows a decline of 60.0 percent.

*For supplementary information on the wholesale and the retail trade industry reference can be made to Appendix I for the Concepts and Definitions, Appendix II for the Composition of Macroeconomic Aggregates, Appendix III for the Value Added 1988 - 2021, Appendix IV for Sample Questionnaire and Appendix V for Quarterly Wholesale and Retail Trade and Repair of Motor Vehicles and Motor Cycles Sales.*

## APPENDIX I: CONCEPTS AND DEFINITIONS

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

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

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



## APPENDIX II: COMPOSITION OF MACROECONOMIC AGGREGATES

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

|   | FSIC 2010 SUB-CLASS   |  |   |   |
|---|-----------------------|--|---|---|
|   | 45101                 | 45201                                    | 45401   | 45301                                       |
|   | Sale of motor vehicle | Maintenance and repair of motor vehicles | Sale, maintenance and repair of motorcycles related parts and accessories | Sale of motor vehicle parts and accessories |
| <b>INCOME</b>   |                       |  |   |   |
| <b>Primary Activity</b>   |                       |  |   |   |
| Gross margin  | 76,395,811            | 5,713,053                                | 398,235   | 32,735,952                                  |
| Sales revenue   | 118,525,787           | 13,540,122                               | 707,130   | 82,898,588                                  |
| Less COGS   | 42,129,976            | 7,827,069                                | 308,895   | 50,162,636                                  |
| Opening stock   | 209,381,064           | 4,720,393                                | 0   | 42,114,349                                  |
| Add purchases   | 46,682,115            | 7,228,809                                | 308,895   | 54,433,716                                  |
| Less closing stock  | 213,933,203           | 4,122,133                                | 0   | 46,385,429                                  |
| <b>Secondary Activity</b>   |                       |  |   |   |
| Rent & receipts received - building   | 2,396,649             | 41,643                                   | 0   | 501,853                                     |
| Subsidies and grants received   | 636                   | 23                                       | 0   | 588   |
| Receipts from industrial services rendered to others                          | 0                     | 0  | 0   | 0   |
| Rent & receipts received - plant and machinery                                | 150,462               | 100,295                                  | 0   | 203,153                                     |
| Rent & receipts received - transport and related equipment                    | 0                     | 1,861                                    | 0   | 0   |
| Rent & receipts received - repairs and maintenance                            | 0                     | 0  | 0   | 0   |
| Value of electricity sold   | 0                     | 0  | 0   | 0   |
| Gold hedging  | 0                     | 0  | 0   | 0   |
| Commissions received  | 1,447,609             | 47,677                                   | 0   | 241,484                                     |
| Own account capital construction  | 0                     | 15,942                                   | 0   | 0   |
| Other income  | 7,075,691             | 229,326                                  | 0   | 747,788                                     |
| <b>Gross Output</b>   | <b>87,466,858</b>     | <b>6,149,820</b>                         | <b>398,235</b>  | <b>34,430,818</b>                           |
| <b>Miscellaneous Income</b>   | <b>8,731,455</b>      | <b>237,367</b>                           | <b>6,060</b>  | <b>1,487,456</b>                            |
| Discount  | 0                     | 0  | 0   | 0   |
| Business insurance claims received  | 28,517                | 0  | 0   | 45,433                                      |
| Casualty insurance claims received  | 327,426               | 11,519                                   | 0   | 39,558                                      |
| Profit or loss received from any other business in which you have an interest | 114,363               | 4,045                                    | 0   | 314,785                                     |
| Rent received from land   | 1,487                 | 0  | 0   | 0   |
| Interest received   | 2,752,656             | 70,997                                   | 6,060   | 303,066                                     |
| Dividends received  | 38,844                | 0  | 0   | 2,500                                       |
| Royalty received  | 0                     | 0  | 0   | 0   |
| Bad and doubtful debts recovered  | 743,580               | 23,925                                   | 0   | 84,965                                      |
| Exchange gain   | 1,743,986             | 27,483                                   | 0   | 403,141                                     |
| Surcharge   | 0                     | 0  | 0   | 0   |
| Service and license fees  | 0                     | 0  | 0   | 0   |

|  | FSIC 2010 SUB-CLASS   |  |   |   |
|--|-----------------------|--|---|---|
|  | 45101                 | 45201                                    | 45401   | 45301                                       |
|  | Sale of motor vehicle | Maintenance and repair of motor vehicles | Sale, maintenance and repair of motorcycles related parts and accessories | Sale of motor vehicle parts and accessories |
| Training rebates   | 0                     | 0  | 0   | 0   |
| Gain on sale of fixed assets                             | 454,026               | 92,822                                   | 0   | 267,922                                     |
| VAT charged on goods and services provided               | 2,526,570             | 6,576                                    | 0   | 26,086                                      |
| <b>TOTAL INCOME</b>                                      | <b>96,198,313</b>     | <b>6,387,187</b>                         | <b>404,295</b>  | <b>35,918,274</b>                           |
|  |                       |  |   |   |
| <b>EXPENDITURE</b>                                       |                       |  |   |   |
| Expenditure on materials for use in the business         | 1,492,744             | 763,135                                  | 0   | 308,179                                     |
| Change in stock of material                              | 0                     | 0  | 0   | 0   |
| Petrol/automotive diesel oil                             | 3,009,828             | 172,084                                  | 862   | 804,856                                     |
| Industrial diesel fuel/heavy fuel oil                    | 0                     | 39,073                                   | 0   | 0   |
| Kerosene   | 0                     | 0  | 0   | 0   |
| Liquid petroleum gas                                     | 2,132,350             | 0  | 0   | 0   |
| Electricity  | 379,257               | 157,711                                  | 2,900   | 664,745                                     |
| Water  | 93,643                | 31,550                                   | 840   | 50,719                                      |
| Repairs and maintenance paid for motor vehicles          | 4,145,107             | 117,596                                  | 800   | 693,941                                     |
| Repairs and maintenance paid for building                | 526,791               | 26,334                                   | 0   | 285,719                                     |
| Repairs and maintenance paid for machinery and equipment | 1,545,693             | 22,856                                   | 0   | 364,356                                     |
| Cartage and haulage expenses paid to other firms         | 1,044,467             | 119,132                                  | 102,000   | 1,457,417                                   |
| Travel expenses - air                                    | 0                     | 2,920                                    | 0   | 170,922                                     |
| Travel expenses - water                                  | 117,735               | 54,787                                   | 0   | 27,979                                      |
| Travel expenses - land                                   | 115,581               | 68,897                                   | 0   | 116,924                                     |
| Accommodation charges                                    | 119,438               | 0  | 0   | 71,189                                      |
| Value of contract and commission work done               | 146,696               | 17,900                                   | 0   | 25,776                                      |
| Audit and accounting                                     | 296,151               | 54,675                                   | 800   | 248,737                                     |
| Legal fee  | 387,064               | 3,017                                    | 0   | 124,698                                     |
| Advertising and promotion etc.                           | 911,486               | 62,793                                   | 0   | 255,439                                     |
| Bank charges   | 130,843               | 47,856                                   | 88  | 421,530                                     |
| Postage  | 293,028               | 3,546                                    | 143   | 42,901                                      |
| Telephone and telecommunication                          | 920,358               | 84,606                                   | 1,121   | 448,614                                     |
| Office stationery and supplies                           | 497,671               | 31,388                                   | 116   | 274,140                                     |
| Management and consultation fee                          | 3,283,873             | 79,874                                   | 0   | 2,605,878                                   |
| Rent paid for building                                   | 845,767               | 541,913                                  | 9,401   | 1,685,904                                   |
| Rent paid for plant and machinery                        | 1,931,419             | 15,377                                   | 0   | 145,782                                     |
| Insurance paid - business                                | 1,528,651             | 101,432                                  | 900   | 933,153                                     |
| Security services  | 885,479               | 39,210                                   | 0   | 292,724                                     |
| Cleaning services  | 489,999               | 9,241                                    | 0   | 55,583                                      |
| Entertainment expenses                                   | 327,764               | 4,348                                    | 49  | 76,248                                      |
| All other costs and expenses                             | 709,083               | 271,607                                  | 479   | 857,099                                     |
| <b>Intermediate Input</b>                                | <b>28,307,966</b>     | <b>2,944,858</b>                         | <b>120,499</b>  | <b>13,511,152</b>                           |
| <b>Miscellaneous Expenditure</b>                         | <b>30,942</b>         | <b>216,119</b>                           | <b>3,192</b>  | <b>5,400,362</b>                            |
| Casualty insurance                                       | 0                     | 768                                      | 0   | 138,650                                     |

|  | FSIC 2010 SUB-CLASS   |  |   |   |
|--|-----------------------|--|---|---|
|  | 45101                 | 45201                                    | 45401   | 45301                                       |
|  | Sale of motor vehicle | Maintenance and repair of motor vehicles | Sale, maintenance and repair of motorcycles related parts and accessories | Sale of motor vehicle parts and accessories |
| Property expense - rent paid for land                        | 0                     | 11,269                                   | 0   | 17,540                                      |
| Property expense - interest paid                             | 0                     | 84,691                                   | 2,716   | 2,548,023                                   |
| Property expense - dividend paid                             | 0                     | 0  | 0   | 0   |
| Property expense - royalty                                   | 0                     | 0  | 0   | 0   |
| Bad and doubtful debts written off                           | 16,342                | 70,721                                   | 0   | 1,154,373                                   |
| Business licences, rates paid to central or local government | 0                     | 19,345                                   | 476   | 604,995                                     |
| FNU levy   | 0                     | 7,775                                    | 0   | 113,210                                     |
| Exchange losses  | 0                     | 9,133                                    | 0   | 1,657                                       |
| Loss on sale of fixed assets                                 | 0                     | 0  | 0   | 21,191                                      |
| VAT paid on supplies of goods and services                   | 0                     | 11,994                                   | 0   | 561,291                                     |
| Donation   | 14,600                | 423                                      | 0   | 239,432                                     |
| <b>Compensation of Employees</b>                             | <b>22,043,300</b>     | <b>1,704,234</b>                         | <b>47,000</b>   | <b>11,429,530</b>                           |
| Wages and salaries paid                                      | 19,607,735            | 1,554,840                                | 47,000  | 10,458,024                                  |
| FNPF   | 1,575,052             | 122,360                                  | 0   | 723,230                                     |
| Payment in kind  | 860,513               | 27,034                                   | 0   | 248,276                                     |
| <b>Consumption of fixed capital</b>                          | <b>20,152,911</b>     | <b>380,451</b>                           | <b>496</b>  | <b>3,413,963</b>                            |
| <b>TOTAL EXPENDITURE</b>                                     | <b>70,535,119</b>     | <b>5,245,662</b>                         | <b>171,187</b>  | <b>33,755,007</b>                           |

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

|   | FSIC 2010 SUB-CLASS                  |  |  |
|---|--------------------------------------|--|--|
|   | 46101                                | 46301                                      | 46302/46303  |
|   | Wholesale on a fee or contract basis | Wholesale of food and non-alcoholic drinks | Wholesale of alcoholic drinks/Wholesale of tobacco |
| <b>INCOME</b>   |                                      |  |  |
| <b>Primary Activity</b>   |                                      |  |  |
| Gross margin  | 8,579,217                            | 139,282,279                                | 8,054,864  |
| Sales revenue   | 30,339,958                           | 622,672,399                                | 24,000,886   |
| Less COGS   | 21,760,741                           | 483,390,120                                | 15,946,022   |
| Opening stock   | 20,005,577                           | 64,554,087                                 | 7,089,960  |
| Add purchases   | 22,260,868                           | 502,079,908                                | 16,105,205   |
| Less closing stock  | 20,505,704                           | 83,243,875                                 | 7,249,143  |
| <b>Secondary Activity</b>   |                                      |  |  |
| Rent & receipts received - building   | 9,000                                | 2,082,141                                  | 15,200   |
| Subsidies and grants received   | 0                                    | 6,907                                      | 0  |
| Receipts from industrial services rendered to others                          | 0                                    | 0  | 0  |
| Rent & receipts received - plant and machinery                                | 0                                    | 0  | 0  |
| Rent & receipts received - transport and related equipment                    | 0                                    | 368,119                                    | 0  |
| Rent & receipts received - repairs and maintenance                            | 0                                    | 0  | 0  |
| Value of electricity sold   | 0                                    | 0  | 0  |
| Gold hedging  | 0                                    | 0  | 0  |
| Commissions received  | 0                                    | 697,682                                    | 60,000   |
| Own account capital construction  | 0                                    | 0  | 0  |
| Other income  | 157,186                              | 2,253,841                                  | 75,397   |
| <b>Gross Output</b>   | <b>8,745,403</b>                     | <b>144,690,969</b>                         | <b>8,205,461</b>                                   |
| <b>Miscellaneous Income</b>   | <b>138,881</b>                       | <b>4,436,238</b>                           | <b>50,840</b>                                      |
| Discount  | 0                                    | 0  | 0  |
| Business insurance claims received  | 0                                    | 52,605                                     | 10,623   |
| Casualty insurance claims received  | 0                                    | 0  | 0  |
| Profit or loss received from any other business in which you have an interest | 0                                    | 343,830                                    | 0  |
| Rent received from land   | 0                                    | 0  | 0  |
| Interest received   | 13,778                               | 803,899                                    | 0  |
| Dividends received  | 0                                    | 1,484,677                                  | 0  |
| Royalty received  | 0                                    | 0  | 0  |
| Bad and doubtful debts recovered  | 0                                    | 43,744                                     | 0  |
| Exchange gain   | 29,664                               | 1,429,263                                  | 37,025   |
| Surcharge   | 0                                    | 0  | 0  |
| Service and license fees  | 0                                    | 0  | 0  |
| Training rebates  | 0                                    | 0  | 0  |
| Gain on sale of fixed assets  | 95,439                               | 222,973                                    | 3,192  |
| VAT charged on goods and services provided                                    | 0                                    | 55,247                                     | 0  |
| <b>TOTAL INCOME</b>   | <b>8,884,284</b>                     | <b>149,127,207</b>                         | <b>8,256,301</b>                                   |

|  | FSIC 2010 SUB-CLASS                  |  |  |
|--|--------------------------------------|--|--|
|  | 46101                                | 46301                                      | 46302/46303  |
|  | Wholesale on a fee or contract basis | Wholesale of food and non-alcoholic drinks | Wholesale of alcoholic drinks/Wholesale of tobacco |
| <b>EXPENDITURE</b>                                       |                                      |  |  |
| Expenditure on materials for use in the business         | 0                                    | 1,063,069                                  | 137  |
| Change in stock of material                              | 0                                    | 0  | 0  |
| Petrol/automotive diesel oil                             | 183,554                              | 2,278,781                                  | 126,853  |
| Industrial diesel fuel/heavy fuel oil                    | 0                                    | 27,217                                     | 0  |
| Kerosene   | 0                                    | 0  | 0  |
| Liquid petroleum gas                                     | 0                                    | 0  | 0  |
| Electricity  | 206,475                              | 6,444,023                                  | 216,006  |
| Water  | 52,864                               | 100,243                                    | 4,461  |
| Repairs and maintenance paid from motor vehicles         | 379,616                              | 1,771,497                                  | 212,551  |
| Repairs and maintenance paid for building                | 86,156                               | 131,859                                    | 1,003,645  |
| Repairs and maintenance paid for machinery and equipment | 38,534                               | 2,589,630                                  | 138,449  |
| Cartage and haulage expenses paid to other firms         | 546,108                              | 5,432,430                                  | 284,539  |
| Travel expenses - air                                    | 0                                    | 449,434                                    | 0  |
| Travel expenses - water                                  | 154,988                              | 0  | 0  |
| Travel expenses - land                                   | 222,918                              | 3,085,186                                  | 64,753   |
| Accommodation charges                                    | 0                                    | 75,465                                     | 1,560  |
| Value of contract and commission work done               | 0                                    | 21,064                                     | 0  |
| Audit and accounting                                     | 22,851                               | 305,295                                    | 13,431   |
| Legal fee  | 4,816                                | 347,886                                    | 1,882  |
| Advertising and promotion etc.                           | 30,347                               | 4,384,442                                  | 61,279   |
| Bank charges   | 87,671                               | 1,654,849                                  | 21,956   |
| Postage  | 30,996                               | 173,624                                    | 521  |
| Telephone and telecommunication                          | 109,301                              | 1,780,683                                  | 50,977   |
| Office stationery and supplies                           | 15,305                               | 438,705                                    | 9,840  |
| Management and consultation fee                          | 187,850                              | 5,246,441                                  | 266,322  |
| Rent paid for building                                   | 455,274                              | 1,542,597                                  | 147,849  |
| Rent paid for plant and machinery                        | 0                                    | 309,256                                    | 0  |
| Insurance paid - business                                | 52,458                               | 2,011,341                                  | 70,743   |
| Security services  | 0                                    | 745,342                                    | 0  |
| Cleaning services  | 3,370                                | 42,010                                     | 0  |
| Entertainment expenses                                   | 580                                  | 104,724                                    | 0  |
| All other costs and expenses                             | 890,889                              | 3,376,416                                  | 38,206   |
| <b>Intermediate Input</b>                                | <b>3,762,921</b>                     | <b>45,933,509</b>                          | <b>2,735,960</b>                                   |
| <b>Miscellaneous Expenditure</b>                         | <b>798,668</b>                       | <b>10,306,924</b>                          | <b>151,892</b>                                     |
| Casualty insurance                                       | 0                                    | 396,986                                    | 0  |
| Property expense - rent paid for land                    | 0                                    | 53,812                                     | 24,380   |
| Property expense - interest paid                         | 504,013                              | 4,204,693                                  | 83,880   |
| Property expense - dividend paid                         | 0                                    | 510,000                                    | 0  |
| Property expense - royalty                               | 0                                    | 506,644                                    | 0  |
| Bad and doubtful debts written off                       | 264,480                              | 2,842,105                                  | 0  |

|  | FSIC 2010 SUB-CLASS                  |  |  |
|--|--------------------------------------|--|--|
|  | 46101                                | 46301                                      | 46302/46303  |
|  | Wholesale on a fee or contract basis | Wholesale of food and non-alcoholic drinks | Wholesale of alcoholic drinks/Wholesale of tobacco |
| Business licences, rates paid to central or local government | 1,090                                | 483,314                                    | 11,706   |
| FNU levy   | 4,183                                | 247,171                                    | 3,896  |
| Exchange losses  | 16,508                               | 72,742                                     | 0  |
| Loss on sale of fixed assets                                 | 6,394                                | 339,910                                    | 20,518   |
| VAT paid on supplies of goods and services                   | 0                                    | 521,188                                    | 904  |
| Donation   | 2,000                                | 128,359                                    | 6,608  |
| <b>Compensation of Employees</b>                             | <b>1,518,547</b>                     | <b>25,198,621</b>                          | <b>705,102</b>                                     |
| Wages and salaries paid                                      | 1,063,290                            | 23,457,222                                 | 623,508  |
| FNPF   | 413,432                              | 1,461,271                                  | 69,922   |
| Payment in kind  | 41,825                               | 280,128                                    | 11,672   |
| <b>Consumption of fixed capital</b>                          | <b>552,258</b>                       | <b>7,217,540</b>                           | <b>354,457</b>                                     |
| <b>TOTAL EXPENDITURE</b>                                     | <b>6,632,394</b>                     | <b>88,656,594</b>                          | <b>3,947,411</b>                                   |

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

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

|  | FSIC 2010 SUB-CLASS               |                       |  |  |
|--|-----------------------------------|-----------------------|--|--|
|  | 46411                             | 46412                 | 46491  | 46499                                    |
|  | Wholesale of textile and clothing | Wholesale of footwear | Wholesale of pharmaceutical supplies, cosmetics and toiletries | Wholesale of other household goods n.e.c |
| <b>EXPENDITURE</b>                                       |                                   |                       |  |  |
| Expenditure on materials for use in the business         | 0                                 | 10,241                | 53,778   | 3,000,565                                |
| Change in stock of material                              | 0                                 | 0                     | 0  | 0  |
| Petrol/automotive diesel oil                             | 37,786                            | 9,807                 | 241,232  | 394,893                                  |
| Industrial diesel fuel/heavy fuel oil                    | 0                                 | 0                     | 0  | 0  |
| Kerosene   | 0                                 | 0                     | 0  | 0  |
| Liquid petroleum gas                                     | 0                                 | 0                     | 0  | 14,251                                   |
| Electricity  | 21,700                            | 2,500                 | 286,559  | 369,671                                  |
| Water  | 2,187                             | 491                   | 16,232   | 85,081                                   |
| Repairs and maintenance paid for motor vehicles          | 36,483                            | 0                     | 169,874  | 90,971                                   |
| Repairs and maintenance paid for building                | 4,598                             | 0                     | 91,677   | 332,237                                  |
| Repairs and maintenance paid for machinery and equipment | 2,855                             | 0                     | 399,169  | 46,298                                   |
| Cartage and haulage expenses paid to other firms         | 0                                 | 1,397                 | 904,995  | 617,553                                  |
| Travel expenses - air                                    | 0                                 | 0                     | 106,189  | 91,233                                   |
| Travel expenses - water                                  | 0                                 | 0                     | 0  | 144,141                                  |
| Travel expenses - land                                   | 1,482                             | 928                   | 100,227  | 283,136                                  |
| Accommodation charges                                    | 0                                 | 0                     | 18,957   | 0  |
| Value of contract and commission work done               | 0                                 | 1,450                 | 5,740  | 0  |
| Audit and accounting                                     | 21,590                            | 3,502                 | 111,578  | 72,705                                   |
| Legal fee  | 0                                 | 2,338                 | 77,040   | 30,415                                   |
| Advertising and promotion etc.                           | 0                                 | 389                   | 2,386,571  | 539,109                                  |
| Bank charges   | 11,301                            | 9,739                 | 232,120  | 361,059                                  |
| Postage  | 0                                 | 0                     | 2,466  | 28,894                                   |
| Telephone and telecommunication                          | 3,690                             | 3,272                 | 312,382  | 108,755                                  |
| Office stationery and supplies                           | 4,277                             | 913                   | 145,539  | 52,885                                   |
| Management and consultation fee                          | 100                               | 127,385               | 350,445  | 1,092,065                                |
| Rent paid for building                                   | 107,147                           | 0                     | 413,305  | 772,406                                  |
| Rent paid for plant and machinery                        | 0                                 | 0                     | 0  | 5,683                                    |
| Insurance paid - business                                | 12,299                            | 24,394                | 349,418  | 446,505                                  |
| Security services  | 0                                 | 0                     | 34,806   | 48,469                                   |
| Cleaning services  | 0                                 | 0                     | 123,876  | 24,602                                   |
| Entertainment expenses                                   | 266                               | 105                   | 5,745  | 7,933                                    |
| All other costs and expenses                             | 168,627                           | 12,996                | 3,476,305  | 209,409                                  |
| <b>Intermediate Input</b>                                | <b>436,388</b>                    | <b>211,847</b>        | <b>10,416,225</b>  | <b>9,270,924</b>                         |
| <b>Miscellaneous Expenditure</b>                         | <b>44,490</b>                     | <b>98,938</b>         | <b>3,677,216</b>   | <b>1,887,102</b>                         |
| Casualty insurance                                       | 0                                 | 0                     | 74,930   | 0  |
| Property expense - rent paid for land                    | 0                                 | 0                     | 0  | 704                                      |
| Property expense - interest paid                         | 34,646                            | 49,546                | 531,849  | 854,794                                  |
| Property expense - dividend paid                         | 0                                 | 0                     | 330,000  | 0  |
| Property expense - royalty                               | 0                                 | 0                     | 1,777,230  | 0  |
| Bad and doubtful debts written off                       | 0                                 | 5,258                 | 349,666  | 685,585                                  |



|  | 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 | 2,600                             | 1,742                 | 38,691   | 54,122                                   |
| FNU levy   | 2,893                             | 394                   | 60,398   | 41,983                                   |
| Exchange losses  | 4,351                             | 0                     | 460,493  | 26,653                                   |
| Loss on sale of fixed assets                                 | 0                                 | 0                     | 21,566   | 63,729                                   |
| VAT paid on supplies of goods and services                   | 0                                 | 41,896                | 1,502  | 104,621                                  |
| Donation   | 0                                 | 102                   | 30,891   | 54,911                                   |
| <b>Compensation of Employees</b>                             | <b>298,553</b>                    | <b>95,839</b>         | <b>8,017,083</b>   | <b>4,951,479</b>                         |
| Wages and salaries paid                                      | 258,306                           | 89,017                | 7,175,855  | 4,368,515                                |
| FNPF   | 33,209                            | 4,590                 | 257,326  | 488,210                                  |
| Payment in kind  | 7,038                             | 2,232                 | 583,902  | 94,754                                   |
| <b>Consumption of fixed capital</b>                          | <b>49,956</b>                     | <b>39,528</b>         | <b>1,398,559</b>   | <b>2,052,316</b>                         |
| <b>TOTAL EXPENDITURE</b>                                     | <b>829,387</b>                    | <b>446,152</b>        | <b>23,509,083</b>  | <b>18,161,821</b>                        |

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

|  | FSIC 2010 SUB-CLASS   |  |  |  |   |  |   |                                   |
|--|---|--|--|--|---|--|---|-----------------------------------|
|  | 46511   | 46521  | 46531  | 46599                                      | 46611   | 46631  | 46699   | 46901                             |
|  | Wholesale of computers, computers peripheral equipment and software | Wholesale of electronic and telecommunications equipment and parts | Wholesale of agriculture machinery, equipment and supplies | Wholesale of other machinery and equipment | Wholesale of solid, liquid and gaseous fuels and related products | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies | Wholesale of waste and scrap and other products n.e.c | Non - specialized wholesale trade |
| <b>INCOME</b>  |   |  |  |  |   |  |   |                                   |
| <b>Primary Activity</b>                                    |   |  |  |  |   |  |   |                                   |
| Gross margin   | 12,197,265  | 4,104,800  | 555,608  | 8,224,115                                  | 114,610,936   | 8,904,711  | 1,325,325   | 1,328,523                         |
| Sales revenue  | 22,997,500  | 10,297,102   | 1,963,562  | 15,625,088                                 | 471,041,748   | 45,612,355   | 2,637,869   | 5,902,325                         |
| Less COGS  | 10,800,233  | 6,192,302  | 1,407,954  | 7,400,973                                  | 356,430,812   | 36,707,644   | 1,312,544   | 4,573,802                         |
| Opening stock  | 3,304,463   | 2,202,975  | 197,448  | 1,710,518                                  | 99,177,875  | 13,531,119   | 35,168  | 546,287                           |
| Add purchases  | 11,800,828  | 6,225,061  | 1,527,258  | 7,507,742                                  | 361,149,688   | 36,874,016   | 1,295,228   | 4,897,200                         |
| Less closing stock   | 4,305,058   | 2,235,734  | 316,752  | 1,817,287                                  | 103,896,751   | 13,697,491   | 17,852  | 869,685                           |
| <b>Secondary Activity</b>                                  |   |  |  |  |   |  |   |                                   |
| Rent & receipts received - building                        | 0   | 31,151   | 0  | 31,151                                     | 790,804   | 383,729  | 0   | 0                                 |
| Subsidies and grants received                              | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Receipts from industrial services rendered to others       | 0   | 0  | 0  | 0  | 1,421,931   | 0  | 0   | 0                                 |
| Rent & receipts received - plant and machinery             | 0   | 195  | 0  | 195  | 9,273,645   | 0  | 0   | 0                                 |
| Rent & receipts received - transport and related equipment | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Rent & receipts received - repairs and maintenance         | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Value of electricity sold                                  | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Gold hedging   | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Commissions received                                       | 0   | 47,554   | 0  | 47,554                                     | 48,973  | 225,457  | 0   | 0                                 |
| Own account capital construction                           | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Other income   | 248,881   | 87,717   | 127  | 85,093                                     | 3,161,194   | 263,098  | 0   | 11,918                            |
| <b>Gross Output</b>  | <b>12,446,148</b>   | <b>4,271,417</b>   | <b>555,735</b>   | <b>8,388,108</b>                           | <b>129,307,483</b>  | <b>9,776,995</b>   | <b>1,325,325</b>                                      | <b>1,340,441</b>                  |
| <b>Miscellaneous Income</b>                                | <b>236,137</b>  | <b>138,634</b>   | <b>0</b>   | <b>133,622</b>                             | <b>6,560,836</b>  | <b>1,930,765</b>   | <b>0</b>  | <b>0</b>                          |
| Discount   | 0   | 0  | 0  | 0  | 0   | 8,788  | 0   | 0                                 |

|   | FSIC 2010 SUB-CLASS   |  |  |  |   |  |   |                                   |
|---|---|--|--|--|---|--|---|-----------------------------------|
|   | 46511   | 46521  | 46531  | 46599                                      | 46611   | 46631  | 46699   | 46901                             |
|   | Wholesale of computers, computers peripheral equipment and software | Wholesale of electronic and telecommunications equipment and parts | Wholesale of agriculture machinery, equipment and supplies | Wholesale of other machinery and equipment | Wholesale of solid, liquid and gaseous fuels and related products | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies | Wholesale of waste and scrap and other products n.e.c | Non - specialized wholesale trade |
| Business insurance claims received  | 0   | 0  | 0  | 0  | 6,655   | 35,238   | 0   | 0                                 |
| Casualty insurance claims received  | 0   | 11,519   | 0  | 11,519                                     | 0   | 0  | 0   | 0                                 |
| Profit or loss received from any other business in which you have an interest | 0   | 3,578  | 0  | 3,578                                      | 2,095,738   | 924,607  | 0   | 0                                 |
| Rent received from land   | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Interest received   | 194,390   | 68,777   | 0  | 68,777                                     | 131,319   | 539,342  | 0   | 0                                 |
| Dividends received  | 2,064   | 0  | 0  | 0  | 0   | 23,371   | 0   | 0                                 |
| Royalty received  | 0   | 0  | 0  | 0  | 2,194,874   | 0  | 0   | 0                                 |
| Bad and doubtful debts recovered  | 39,683  | 23,795   | 0  | 23,795                                     | 173,655   | 203,959  | 0   | 0                                 |
| Exchange gain   | 0   | 23,931   | 0  | 23,931                                     | 19,796  | 45,543   | 0   | 0                                 |
| Surcharge   | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Service and license fees  | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Training rebates  | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Gain on sale of fixed assets  | 0   | 6,482  | 0  | 2,022                                      | 1,730,579   | 10,426   | 0   | 0                                 |
| VAT charged on goods and services provided                                    | 0   | 552  | 0  | 0  | 208,219   | 139,491  | 0   | 0                                 |
| <b>TOTAL INCOME</b>   | <b>12,682,285</b>   | <b>4,410,051</b>   | <b>555,735</b>   | <b>8,521,730</b>                           | <b>135,868,318</b>  | <b>11,707,760</b>  | <b>1,325,325</b>                                      | <b>1,340,441</b>                  |
|   |   |  |  |  |   |  |   |                                   |
| <b>EXPENDITURE</b>  |   |  |  |  |   |  |   |                                   |
| Expenditure on materials for use in the business                              | 0   | 652,739  | 0  | 52,517                                     | 0   | 54,706   | 0   | 22,906                            |
| Change in stock of material   | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Petrol/automotive diesel oil  | 202,145   | 72,330   | 20,420   | 18,746                                     | 10,404,444  | 602,692  | 21,524  | 196,061                           |
| Industrial diesel fuel/heavy fuel oil   | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Kerosene  | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Liquid petroleum gas  | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Electricity   | 53,461  | 99,834   | 31,764   | 93,751                                     | 2,074,299   | 171,794  | 2,152   | 54,819                            |
| Water   | 2,936   | 6,070  | 2,465  | 4,436                                      | 102,781   | 18,740   | 372   | 2,569                             |

|  | FSIC 2010 SUB-CLASS   |  |  |  |   |  |   |                                   |
|--|---|--|--|--|---|--|---|-----------------------------------|
|  | 46511   | 46521  | 46531  | 46599                                      | 46611   | 46631  | 46699   | 46901                             |
|  | Wholesale of computers, computers peripheral equipment and software | Wholesale of electronic and telecommunications equipment and parts | Wholesale of agriculture machinery, equipment and supplies | Wholesale of other machinery and equipment | Wholesale of solid, liquid and gaseous fuels and related products | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies | Wholesale of waste and scrap and other products n.e.c | Non - specialized wholesale trade |
| Repairs and maintenance paid for motor vehicles          | 44,433  | 33,892   | 21,848   | 26,065                                     | 578,651   | 89,259   | 32,969  | 16,914                            |
| Repairs and maintenance paid for building                | 367   | 3,653  | 3,934  | 2,079,818                                  | 4,511,443   | 75,870   | 0   | 0                                 |
| Repairs and maintenance paid for machinery and equipment | 5,102   | 23,053   | 0  | 17,441                                     | 7,976,465   | 48,100   | 0   | 137,470                           |
| Cartage and haulage expenses paid to other firms         | 339,546   | 57,425   | 0  | 72,276                                     | 663,725   | 1,243,086  | 1,013,244   | 19,072                            |
| Travel expenses - air                                    | 30,700  | 1,417  | 0  | 51,376                                     | 13,847  | 109,093  | 0   | 43,371                            |
| Travel expenses - water                                  | 0   | 0  | 0  | 0  | 0   | 0  | 0   | 0                                 |
| Travel expenses - land                                   | 49,268  | 37,961   | 8,946  | 10,211                                     | 5,264,068   | 89,805   | 10,834  | 0                                 |
| Accommodation charges                                    | 0   | 380  | 0  | 0  | 687   | 28,320   | 0   | 0                                 |
| Value of contract and commission work done               | 7,743   | 4,202  | 0  | 55,964                                     | 7,553,290   | 41,655   | 0   | 0                                 |
| Audit and accounting                                     | 34,839  | 10,297   | 12,567   | 57,057                                     | 263,106   | 76,455   | 0   | 9,701                             |
| Legal fee  | 4,172   | 2,876  | 0  | 2,876                                      | 2,031,517   | 14,189   | 0   | 616                               |
| Advertising and promotion etc.                           | 72,228  | 21,120   | 838  | 25,142                                     | 4,137,359   | 117,445  | 0   | 33,343                            |
| Bank charges   | 159,965   | 24,843   | 7,262  | 59,895                                     | 474,497   | 236,175  | 1,060   | 23,211                            |
| Postage  | 76,297  | 3,511  | 0  | 3,007                                      | 0   | 5,653  | 0   | 81                                |
| Telephone and telecommunication                          | 50,154  | 47,031   | 5,731  | 23,732                                     | 8,753,682   | 296,240  | 8,952   | 18,100                            |
| Office stationery and supplies                           | 26,582  | 42,529   | 611  | 25,438                                     | 1,161,057   | 116,540  | 442   | 8,487                             |
| Management and consultation fee                          | 229,535   | 302,132  | 4,102  | 385,073                                    | 9,011,296   | 1,467,944  | 0   | 148,202                           |
| Rent paid for building                                   | 321,217   | 249,394  | 21,629   | 269,810                                    | 2,167,271   | 375,823  | 20,410  | 133,102                           |
| Rent paid for plant and machinery                        | 0   | 15,253   | 0  | 15,253                                     | 2,427,259   | 958  | 0   | 178,090                           |
| Insurance paid - business                                | 99,906  | 94,203   | 6,751  | 97,910                                     | 3,549,079   | 520,085  | 2,138   | 16,559                            |
| Security services  | 0   | 39,710   | 0  | 69,736                                     | 282,540   | 48,550   | 0   | 11,681                            |
| Cleaning services  | 34  | 10,115   | 0  | 8,578                                      | 78,144  | 9,128  | 0   | 4,085                             |
| Entertainment expenses                                   | 6,248   | 9,473  | 352  | 478  | 19,539  | 49,118   | 0   | 198                               |
| All other costs and expenses                             | 60,165  | 15,425   | 4,350  | 31,725                                     | 10,270,449  | 240,353  | 1,048   | 28,517                            |
| <b>Intermediate Input</b>                                | <b>1,877,043</b>  | <b>1,880,868</b>   | <b>153,570</b>   | <b>3,558,311</b>                           | <b>83,770,495</b>   | <b>6,147,776</b>   | <b>1,115,145</b>                                      | <b>1,107,155</b>                  |

|  | FSIC 2010 SUB-CLASS   |  |  |  |   |  |   |                                   |
|--|---|--|--|--|---|--|---|-----------------------------------|
|  | 46511   | 46521  | 46531  | 46599                                      | 46611   | 46631  | 46699   | 46901                             |
|  | Wholesale of computers, computers peripheral equipment and software | Wholesale of electronic and telecommunications equipment and parts | Wholesale of agriculture machinery, equipment and supplies | Wholesale of other machinery and equipment | Wholesale of solid, liquid and gaseous fuels and related products | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies | Wholesale of waste and scrap and other products n.e.c | Non - specialized wholesale trade |
| <b>Miscellaneous Expenditure</b>                             | <b>140,348</b>  | <b>161,231</b>   | <b>18,681</b>  | <b>653,876</b>                             | <b>9,048,560</b>  | <b>903,389</b>   | <b>612</b>  | <b>181,800</b>                    |
| Casualty insurance   | 0   | 394  | 0  | 394  | 44,012  | 14,008   | 0   | 0                                 |
| Property expense - rent paid for land                        | 0   | 0  | 0  | 219,632                                    | 1,238   | 2,900  | 0   | 0                                 |
| Property expense - interest paid                             | 102,690   | 81,014   | 10,743   | 33,002                                     | 5,178,806   | 358,968  | 0   | 137,018                           |
| Property expense - dividend paid                             | 0   | 0  | 0  | 0  | 4,172   | 0  | 0   | 0                                 |
| Property expense - royalty                                   | 0   | 0  | 0  | 26,628                                     | 22,368  | 0  | 0   | 0                                 |
| Bad and doubtful debts written off                           | 13,422  | 57,421   | 0  | 60,265                                     | 1,574,292   | 187,015  | 0   | 0                                 |
| Business licences, rates paid to central or local government | 7,509   | 10,677   | 3,900  | 12,198                                     | 387,729   | 116,176  | 612   | 30,054                            |
| FNU levy   | 15,998  | 5,706  | 2,920  | 2,236                                      | 51,983  | 31,228   | 0   | 6,022                             |
| Exchange losses  | 0   | 0  | 0  | 0  | 1,681,771   | 40,483   | 0   | 0                                 |
| Loss on sale of fixed assets                                 | 725   | 0  | 0  | 0  | 40,020  | 19,603   | 0   | 0                                 |
| VAT paid on supplies of goods and services                   | 0   | 4,719  | 618  | 296,260                                    | 17,471  | 101,231  | 0   | 280                               |
| Donation   | 4   | 1,300  | 500  | 3,261                                      | 44,698  | 31,777   | 0   | 8,426                             |
| <b>Compensation of Employees</b>                             | <b>4,716,135</b>  | <b>817,664</b>   | <b>71,192</b>  | <b>798,975</b>                             | <b>23,534,551</b>   | <b>2,912,625</b>   | <b>53,972</b>   | <b>214,614</b>                    |
| Wages and salaries paid                                      | 4,591,338   | 710,893  | 52,987   | 718,684                                    | 19,117,896  | 2,584,946  | 50,060  | 170,649                           |
| FNPF   | 112,378   | 62,142   | 18,205   | 54,833                                     | 1,238,405   | 259,941  | 3,912   | 33,895                            |
| Payment in kind  | 12,419  | 44,629   | 0  | 25,458                                     | 3,178,250   | 67,738   | 0   | 10,070                            |
| <b>Consumption of fixed capital</b>                          | <b>829,124</b>  | <b>172,352</b>   | <b>14,742</b>  | <b>259,370</b>                             | <b>10,402,975</b>   | <b>1,096,272</b>   | <b>9,156</b>  | <b>105,504</b>                    |
| <b>TOTAL EXPENDITURE</b>                                     | <b>7,562,650</b>  | <b>3,032,115</b>   | <b>258,185</b>   | <b>5,270,532</b>                           | <b>126,756,581</b>  | <b>11,060,061</b>  | <b>1,178,885</b>                                      | <b>1,609,073</b>                  |

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

|  | FSIC 2010 SUB-CLASS  |  |   |   |  |   |
|--|--|--|---|---|--|---|
|  | 47111  | 47199  | 47631   | 47211                                     | 47221  | 47231   |
|  | Retail sale in non-specialized stores with food and beverages or tobacco | Other retail sales in non-specialized stores | Retail sale of sporting equipment in specialized stores | Retail sale of food in specialized stores | Retail sale of alcoholic beverages in specialized stores | Retail sale of tobacco products in specialized stores |
| <b>INCOME</b>  |  |  |   |   |  |   |
| <b>Primary Activity</b>                                    |  |  |   |   |  |   |
| Gross margin   | 214,354,785  | 15,544,752                                   | 1,572,560   | 24,728,189                                | 3,650,483  | 2,519,241   |
| Sales revenue  | 1,194,439,456  | 38,865,719                                   | 3,061,542   | 84,660,786                                | 14,036,517   | 7,148,729   |
| Less COGS  | 980,084,671  | 23,320,967                                   | 1,488,982   | 59,932,597                                | 10,386,034   | 4,629,488   |
| Opening stock  | 136,228,742  | 8,749,035                                    | 898,825   | 26,154,006                                | 6,260,136  | 484,208   |
| Add purchases  | 1,003,466,106  | 30,184,722                                   | 1,512,564   | 65,602,592                                | 10,474,888   | 4,638,759   |
| Less closing stock   | 159,610,177  | 15,612,790                                   | 922,407   | 31,824,001                                | 6,348,990  | 493,479   |
| <b>Secondary Activity</b>                                  |  |  |   |   |  |   |
| Rent & receipts received - building                        | 5,256,122  | 68,872                                       | 53,970  | 769,464                                   | 27,575   | 0   |
| Subsidies and grants received                              | 0  | 0  | 0   | 220,974                                   | 0  | 0   |
| Receipts from industrial services rendered to others       | 137,328  | 0  | 0   | 0   | 0  | 0   |
| Rent & receipts received - plant and machinery             | 3,715  | 0  | 0   | 4,469                                     | 97   | 0   |
| Rent & receipts received - transport and related equipment | 53,749   | 0  | 0   | 1,358                                     | 0  | 0   |
| Rent & receipts received - repairs and maintenance         | 0  | 0  | 0   | 0   | 0  | 0   |
| Value of electricity sold                                  | 0  | 0  | 0   | 0   | 0  | 0   |
| Gold hedging   | 0  | 0  | 0   | 0   | 0  | 0   |
| Commissions received                                       | 1,021,859  | 20,688                                       | 0   | 215,596                                   | 63,777   | 0   |
| Own account capital construction                           | 0  | 0  | 0   | 67,336                                    | 0  | 0   |
| Other income   | 2,579,749  | 211,483                                      | 20  | 9,467,131                                 | 85,324   | 36,000  |
| <b>Gross Output</b>  | <b>223,407,307</b>   | <b>15,845,795</b>                            | <b>1,626,550</b>  | <b>35,474,517</b>                         | <b>3,827,256</b>   | <b>2,555,241</b>                                      |
| <b>Miscellaneous Income</b>                                | <b>12,361,660</b>  | <b>497,651</b>                               | <b>3,727</b>  | <b>2,912,094</b>                          | <b>131,126</b>   | <b>0</b>  |
| Discount   | 2,096,881  | 0  | 0   | 0   | 0  | 0   |

|   | FSIC 2010 SUB-CLASS  |  |   |   |  |   |
|---|--|--|---|---|--|---|
|   | 47111  | 47199  | 47631   | 47211                                     | 47221  | 47231   |
|   | Retail sale in non-specialized stores with food and beverages or tobacco | Other retail sales in non-specialized stores | Retail sale of sporting equipment in specialized stores | Retail sale of food in specialized stores | Retail sale of alcoholic beverages in specialized stores | Retail sale of tobacco products in specialized stores |
| Business insurance claims received  | 452,587  | 99,096                                       | 2,656   | 1,980                                     | 7,082  | 0   |
| Casualty insurance claims received  | 218,870  | 0  | 0   | 0   | 5,759  | 0   |
| Profit or loss received from any other business in which you have an interest | 119,615  | 0  | 0   | 461,972                                   | 1,358  | 0   |
| Rent received from land   | 1,072  | 0  | 0   | 0   | 0  | 0   |
| Interest received   | 1,495,470  | 69,952                                       | 11  | 301,938                                   | 34,388   | 0   |
| Dividends received  | 389,475  | 69,976                                       | 0   | 1,439,548                                 | 0  | 0   |
| Royalty received  | 0  | 0  | 0   | 0   | 0  | 0   |
| Bad and doubtful debts recovered  | 539,603  | 34,995                                       | 0   | 8,749                                     | 11,897   | 0   |
| Exchange gain   | 3,397,717  | 99,146                                       | 0   | 73,339                                    | 67,503   | 0   |
| Surcharge   | 0  | 0  | 0   | 0   | 0  | 0   |
| Service and license fees  | 0  | 0  | 0   | 0   | 0  | 0   |
| Training rebates  | 0  | 0  | 0   | 0   | 0  | 0   |
| Gain on sale of fixed assets  | 123,957  | 5,514  | 1,060   | 306,607                                   | 3,139  | 0   |
| VAT charged on goods and services provided                                    | 3,526,413  | 118,972                                      | 0   | 317,962                                   | 0  | 0   |
| <b>TOTAL INCOME</b>   | <b>235,768,967</b>   | <b>16,343,446</b>                            | <b>1,630,277</b>  | <b>38,386,611</b>                         | <b>3,958,382</b>   | <b>2,555,241</b>                                      |
|   |  |  |   |   |  |   |
| <b>EXPENDITURE</b>  |  |  |   |   |  |   |
| Expenditure on materials for use in the business                              | 2,690,758  | 2,626,949                                    | 134,151   | 1,244,996                                 | 26,258   | 0   |
| Change in stock of material   | 0  | 0  | 0   | 0   | 0  | 0   |
| Petrol/automotive diesel oil  | 2,838,846  | 149,200                                      | 74,884  | 518,155                                   | 100,956  | 6,655   |
| Industrial diesel fuel/heavy fuel oil   | 256,003  | 0  | 0   | 12,444                                    | 0  | 0   |
| Kerosene  | 0  | 0  | 0   | 0   | 0  | 0   |
| Liquid petroleum gas  | 229,952  | 0  | 0   | 24,992                                    | 0  | 0   |
| Electricity   | 15,503,267   | 694,188                                      | 90,856  | 2,693,861                                 | 215,271  | 42,113  |
| Water   | 503,568  | 27,770                                       | 3,055   | 263,968                                   | 3,492  | 5,630   |
| Repairs and maintenance paid for motor  | 1,199,999  | 1,132,177                                    | 18,555  | 507,208                                   | 148,759  | 66,049  |

|  | FSIC 2010 SUB-CLASS  |  |   |   |  |   |
|--|--|--|---|---|--|---|
|  | 47111  | 47199  | 47631   | 47211                                     | 47221  | 47231   |
|  | Retail sale in non-specialized stores with food and beverages or tobacco | Other retail sales in non-specialized stores | Retail sale of sporting equipment in specialized stores | Retail sale of food in specialized stores | Retail sale of alcoholic beverages in specialized stores | Retail sale of tobacco products in specialized stores |
| vehicles   |  |  |   |   |  |   |
| Repairs and maintenance paid for building                | 2,482,412  | 40,446                                       | 533   | 342,710                                   | 225  | 25,204  |
| Repairs and maintenance paid for machinery and equipment | 3,982,400  | 205,572                                      | 3,093   | 592,554                                   | 126,700  | 0   |
| Cartage and haulage expenses paid to other firms         | 3,019,216  | 9,295  | 17,783  | 157,294                                   | 21,572   | 55,089  |
| Travel expenses - air                                    | 219,878  | 19,528                                       | 879   | 35,736                                    | 708  | 3,413   |
| Travel expenses - water                                  | 0  | 0  | 0   | 0   | 0  | 0   |
| Travel expenses - land                                   | 393,228  | 28,981                                       | 1,608   | 164,273                                   | 55,174   | 1,400   |
| Accommodation charges                                    | 376,274  | 57,889                                       | 100   | 39,624                                    | 0  | 0   |
| Value of contract and commission work done               | 1,079,840  | 26,264                                       | 0   | 1,600                                     | 2,101  | 0   |
| Audit and accounting                                     | 1,332,691  | 36,250                                       | 2,998   | 181,392                                   | 9,886  | 13,681  |
| Legal fee  | 541,993  | 23,812                                       | 2,168   | 39,757                                    | 26,631   | 0   |
| Advertising and promotion etc.                           | 2,809,468  | 118,248                                      | 7,608   | 108,453                                   | 124,104  | 11,960  |
| Bank charges   | 5,383,762  | 115,453                                      | 7,960   | 320,082                                   | 65,946   | 3,725   |
| Postage  | 77,603   | 12,308                                       | 1,630   | 128,226                                   | 1,453  | 183   |
| Telephone and telecommunication                          | 2,118,618  | 151,040                                      | 14,851  | 339,916                                   | 142,627  | 15,524  |
| Office stationery and supplies                           | 1,949,002  | 30,642                                       | 6,222   | 246,296                                   | 37,018   | 17,486  |
| Management and consultation fee                          | 5,189,999  | 662,218                                      | 52,822  | 1,024,518                                 | 133,437  | 257,790   |
| Rent paid for building                                   | 8,228,724  | 1,949,858                                    | 138,710   | 2,083,015                                 | 236,683  | 153,624   |
| Rent paid for plant and machinery                        | 1,193,076  | 0  | 26,729  | 51,772                                    | 7,626  | 0   |
| Insurance paid - business                                | 6,528,859  | 207,025                                      | 16,166  | 466,681                                   | 137,153  | 19,143  |
| Security services  | 1,671,746  | 110,029                                      | 155   | 170,274                                   | 29,854   | 0   |
| Cleaning services  | 455,421  | 0  | 1,011   | 144,225                                   | 11,220   | 0   |
| Entertainment expenses                                   | 51,085   | 13,375                                       | 2,452   | 21,653                                    | 89   | 0   |
| All other costs and expenses                             | 8,456,424  | 84,577                                       | 52,134  | 1,967,963                                 | 22,255   | 30,505  |
| <b>Intermediate Input</b>                                | <b>80,764,112</b>  | <b>8,533,094</b>                             | <b>679,113</b>  | <b>13,893,636</b>                         | <b>1,687,198</b>   | <b>729,174</b>  |



|  | FSIC 2010 SUB-CLASS  |  |   |   |  |   |
|--|--|--|---|---|--|---|
|  | 47111  | 47199  | 47631   | 47211                                     | 47221  | 47231   |
|  | Retail sale in non-specialized stores with food and beverages or tobacco | Other retail sales in non-specialized stores | Retail sale of sporting equipment in specialized stores | Retail sale of food in specialized stores | Retail sale of alcoholic beverages in specialized stores | Retail sale of tobacco products in specialized stores |
| <b>Miscellaneous Expenditure</b>                             | <b>15,446,484</b>  | <b>729,229</b>                               | <b>124,372</b>  | <b>6,069,896</b>                          | <b>906,263</b>   | <b>173,789</b>  |
| Casualty insurance   | 41,803   | 1,249  | 0   | 109,896                                   | 197  | 0   |
| Property expense - rent paid for land                        | 53,373   | 37,161                                       | 0   | 135,811                                   | 0  | 0   |
| Property expense - interest paid                             | 9,647,883  | 458,395                                      | 25,366  | 4,625,196                                 | 435,446  | 4,857   |
| Property expense - dividend paid                             | 0  | 0  | 58,438  | 15,247                                    | 0  | 0   |
| Property expense - royalty                                   | 0  | 0  | 0   | 0   | 0  | 0   |
| Bad and doubtful debts written off                           | 3,169,253  | 72,633                                       | 4,688   | 129,250                                   | 197,804  | 0   |
| Business licences, rates paid to central or local government | 595,447  | 40,212                                       | 2,294   | 196,640                                   | 19,096   | 9,414   |
| FNU levy   | 459,887  | 40,960                                       | 3,366   | 82,432                                    | 10,279   | 4,681   |
| Exchange losses  | 807,342  | 0  | 0   | 0   | 0  | 0   |
| Loss on sale of fixed assets                                 | 138,763  | 0  | 0   | 104,136                                   | 239,334  | 896   |
| VAT paid on supplies of goods and services                   | 100,554  | 62,780                                       | 28,965  | 645,644                                   | 1,682  | 0   |
| Donation   | 432,179  | 15,839                                       | 1,255   | 25,644                                    | 2,425  | 153,941   |
| <b>Compensation of Employees</b>                             | <b>60,868,575</b>  | <b>3,076,179</b>                             | <b>414,303</b>  | <b>5,551,292</b>                          | <b>354,154</b>   | <b>394,217</b>  |
| Wages and salaries paid                                      | 51,363,771   | 2,713,199                                    | 385,003   | 4,703,449                                 | 255,814  | 361,642   |
| FNPF   | 7,789,023  | 256,107                                      | 27,846  | 781,647                                   | 75,680   | 31,570  |
| Payment in kind  | 1,715,781  | 106,873                                      | 1,454   | 66,196                                    | 22,660   | 1,005   |
| <b>Consumption of fixed capital</b>                          | <b>15,523,805</b>  | <b>413,921</b>                               | <b>195,285</b>  | <b>2,150,854</b>                          | <b>435,204</b>   | <b>96,172</b>   |
| <b>TOTAL EXPENDITURE</b>                                     | <b>172,602,976</b>   | <b>12,752,423</b>                            | <b>1,413,073</b>  | <b>27,665,678</b>                         | <b>3,382,819</b>   | <b>1,393,352</b>                                      |

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

|  | FSIC 2010 SUB-CLASS                                  |   |  |  |  |   |   |  |   |   |
|--|--|---|--|--|--|---|---|--|---|---|
|  | 47301  | 47411   | 47421  | 47621  | 47511  | 47711   | 47521   | 47531  | 47599   | 47611   |
|  | Retail sale of automotive fuel in specialized stores | Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores | Retail sale of audio and video equipment in specialized stores | Retail sale of music and video recording in specialized stores | Retail sale of textile in specialized stores | Retail sale of clothing in specialized stores | Retail sale of hardware, paints and glass in specialized stores | Retail sale of carpets, rugs, wall and floor coverings in specialized stores | Retail sale of electrical household appliance, furniture, lighting equipment and other household articles in specialized stores | Retail sale of books, newspapers and stationary in specialized stores |
| <b>INCOME</b>  |  |   |  |  |  |   |   |  |   |   |
| <b>Primary Activity</b>                                    |  |   |  |  |  |   |   |  |   |   |
| Gross margin   | 60,766,725   | 7,825,036   | 24,625,819   | 3,563,956  | 977,540                                      | 51,906,226                                    | 69,362,803  | 5,635,229  | 58,818,937  | 14,604,440  |
| Sales revenue  | 311,615,333  | 64,762,120  | 70,791,608   | 3,305,480  | 2,353,278                                    | 140,533,972                                   | 359,391,483   | 23,605,075   | 209,328,998   | 49,803,539  |
| Less COGS  | 250,848,608  | 56,937,084  | 46,165,789   | -258,476   | 1,375,738                                    | 88,627,746                                    | 290,028,680   | 17,969,846   | 150,510,061   | 35,199,099  |
| Opening stock  | 17,122,842   | 26,040,386  | 32,646,944   | 2,298,323  | 3,149,229                                    | 70,227,460                                    | 96,306,525  | 9,788,678  | 49,535,469  | 21,671,627  |
| Add purchases  | 252,228,547  | 59,199,029  | 50,223,481   | 1,144,458  | 851,177                                      | 91,745,803                                    | 299,514,087   | 18,028,679   | 158,324,085   | 36,563,354  |
| Less closing stock   | 18,502,781   | 28,302,331  | 36,704,636   | 3,701,257  | 2,624,668                                    | 73,345,517                                    | 105,791,932   | 9,847,511  | 57,349,493  | 23,035,882  |
| <b>Secondary Activity</b>                                  |  |   |  |  |  |   |   |  |   |   |
| Rent & receipts received - building                        | 600,123  | 54,807  | 680,457  | 46,500   | 68,965                                       | 1,224,916                                     | 2,243,049   | 0  | 1,097,670   | 251,641   |
| Subsidies and grants received                              | 0  | 0   | 0  | 0  | 0  | 1,472   | 0   | 0  | 0   | 0   |
| Receipts from industrial services rendered to others       | 79,802   | 0   | 0  | 0  | 0  | 0   | 0   | 0  | 0   | 0   |
| Rent & receipts received - plant and machinery             | 1,000,830  | 111,257   | 0  | 0  | 0  | 0   | 2,250   | 0  | 880   | 0   |
| Rent & receipts received - transport and related equipment | 0  | 0   | 2,591,246  | 77,874   | 0  | 1,328,844                                     | 42,001  | 0  | 2,391,919   | 0   |
| Rent & receipts received - repairs and maintenance         | 0  | 0   | 0  | 0  | 0  | 0   | 0   | 0  | 0   | 6,210   |

|   | FSIC 2010 SUB-CLASS                                  |   |  |  |  |   |   |  |   |   |
|---|--|---|--|--|--|---|---|--|---|---|
|   | 47301  | 47411   | 47421  | 47621  | 47511  | 47711   | 47521   | 47531  | 47599   | 47611   |
|   | Retail sale of automotive fuel in specialized stores | Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores | Retail sale of audio and video equipment in specialized stores | Retail sale of music and video recording in specialized stores | Retail sale of textile in specialized stores | Retail sale of clothing in specialized stores | Retail sale of hardware, paints and glass in specialized stores | Retail sale of carpets, rugs, wall and floor coverings in specialized stores | Retail sale of electrical household appliance, furniture, lighting equipment and other household articles in specialized stores | Retail sale of books, newspapers and stationary in specialized stores |
| Value of electricity sold   | 0  | 0   | 0  | 0  | 0  | 0   | 0   | 0  | 0   | 0   |
| Gold hedging  | 0  | 0   | 0  | 0  | 0  | 0   | 0   | 0  | 0   | 0   |
| Commissions received  | 109,641  | 9,500   | 844,056  | 150  | 6,000  | 925,998                                       | 1,000,734   | 0  | 1,476,414   | 64,782  |
| Own account capital construction  | 0  | 0   | 0  | 0  | 0  | 0   | 17,063  | 0  | 0   | 0   |
| Other income  | 1,684,426  | 320,919   | 2,190,289  | 42,737   | 7,930  | 1,674,675                                     | 2,982,580   | 204,343  | 3,797,905   | 11,561  |
| <b>Gross Output</b>   | <b>64,241,547</b>                                    | <b>8,321,519</b>  | <b>30,931,867</b>  | <b>3,731,217</b>   | <b>1,060,435</b>                             | <b>57,062,131</b>                             | <b>75,650,480</b>   | <b>5,839,572</b>   | <b>67,583,725</b>   | <b>14,938,634</b>   |
| <b>Miscellaneous Income</b>   | <b>5,265,872</b>                                     | <b>164,146</b>  | <b>345,104</b>   | <b>10,483</b>  | <b>11,314</b>                                | <b>931,785</b>                                | <b>10,491,540</b>   | <b>0</b>   | <b>6,944,740</b>  | <b>643,571</b>  |
| Discount  | 0  | 4,587   | 0  | 0  | 0  | 0   | 932,400   | 0  | 21,969  | 0   |
| Business insurance claims received  | 14,994   | 0   | 88,225   | 0  | 0  | 91,005  | 684,166   | 0  | 191,003   | 0   |
| Casualty insurance claims received  | 0  | 0   | 0  | 0  | 0  | 0   | 132,475   | 0  | 51,837  | 0   |
| Profit or loss received from any other business in which you have an interest | 294,088  | 2,477   | 24,757   | 0  | 0  | 140,375                                       | 49,622  | 0  | 49,238  | 704   |
| Rent received from land   | 270  | 0   | 0  | 0  | 0  | 0   | 0   | 0  | 0   | 0   |
| Interest received   | 298,636  | 14,359  | 13,150   | 2,084  | 7,022  | 298,866                                       | 4,692,350   | 0  | 4,909,103   | 423,832   |
| Dividends received  | 0  | 0   | 120,449  | 4,849  | 4,292  | 13,756  | 467,182   | 0  | 455,649   | 0   |
| Royalty received  | 0  | 0   | 0  | 0  | 0  | 0   | 0   | 0  | 75,000  | 0   |
| Bad and doubtful debts recovered  | 19,295   | 95,439  | 0  | 0  | 0  | 0   | 1,721,924   | 0  | 623,654   | 0   |
| Exchange gain   | 7,875  | 44,624  | 38,745   | 0  | 0  | 159,570                                       | 844,070   | 0  | 374,454   | 156,711   |
| Surcharge   | 0  | 0   | 0  | 0  | 0  | 0   | 0   | 0  | 0   | 0   |
| Service and license fees  | 0  | 0   | 0  | 0  | 0  | 0   | 0   | 0  | 0   | 0   |
| Training rebates  | 0  | 0   | 0  | 0  | 0  | 0   | 0   | 0  | 0   | 0   |
| Gain on sale of fixed assets  | 3,269,125  | 2,660   | 59,778   | 3,550  | 0  | 82,166  | 150,800   | 0  | 177,441   | 8,745   |

|  | FSIC 2010 SUB-CLASS                                  |   |  |  |  |   |   |  |   |   |
|--|--|---|--|--|--|---|---|--|---|---|
|  | 47301  | 47411   | 47421  | 47621  | 47511  | 47711   | 47521   | 47531  | 47599   | 47611   |
|  | Retail sale of automotive fuel in specialized stores | Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores | Retail sale of audio and video equipment in specialized stores | Retail sale of music and video recording in specialized stores | Retail sale of textile in specialized stores | Retail sale of clothing in specialized stores | Retail sale of hardware, paints and glass in specialized stores | Retail sale of carpets, rugs, wall and floor coverings in specialized stores | Retail sale of electrical household appliance, furniture, lighting equipment and other household articles in specialized stores | Retail sale of books, newspapers and stationary in specialized stores |
| VAT charged on goods and services provided               | 1,361,589  | 0   | 0  | 0  | 0  | 146,047                                       | 816,551   | 0  | 15,392  | 53,579  |
| <b>TOTAL INCOME</b>                                      | <b>69,507,419</b>                                    | <b>8,485,665</b>  | <b>31,276,971</b>  | <b>3,741,700</b>   | <b>1,071,749</b>                             | <b>57,993,916</b>                             | <b>86,142,020</b>   | <b>5,839,572</b>   | <b>74,528,465</b>   | <b>15,582,205</b>   |
|  |  |   |  |  |  |   |   |  |   |   |
| <b>EXPENDITURE</b>                                       |  |   |  |  |  |   |   |  |   |   |
| Expenditure on materials for use in the business         | 2,000,000  | 0   | 1,222,167  | 252,403  | 0  | 548,461                                       | 729,730   | 0  | 258,219   | 2,145,859   |
| Change in stock of material                              | 0  | 0   | 672  | 0  | 0  | 0   | 0   | 0  | 0   | 0   |
| Petrol/automotive diesel oil                             | 604,800  | 252,965   | 255,085  | 20,846   | 5,798  | 1,007,220                                     | 2,927,144   | 26,864   | 1,098,003   | 241,298   |
| Industrial diesel fuel/heavy fuel oil                    | 0  | 8,942   | 8,085  | 0  | 0  | 479   | 20,325  | 0  | 0   | 12,358  |
| Kerosene   | 0  | 0   | 0  | 0  | 0  | 0   | 20  | 0  | 0   | 0   |
| Liquid petroleum gas                                     | 4,991  | 0   | 0  | 100  | 0  | 0   | 2,980   | 0  | 0   | 0   |
| Electricity  | 960,504  | 376,407   | 1,145,691  | 45,919   | 7,238  | 2,284,973                                     | 2,142,795   | 134,323  | 2,002,131   | 433,374   |
| Water  | 34,383   | 35,853  | 5,965  | 1,917  | 954  | 84,628  | 128,535   | 67,161   | 110,776   | 76,696  |
| Repairs and maintenance paid for motor vehicles          | 13,174,842   | 110,978   | 699,240  | 55,407   | 505,129                                      | 537,185                                       | 1,190,159   | 53,729   | 1,178,578   | 115,583   |
| Repairs and maintenance paid for building                | 687,673  | 61,618  | 143,325  | 7,149  | 5,260  | 532,355                                       | 1,071,629   | 80,593   | 240,161   | 199,584   |
| Repairs and maintenance paid for machinery and equipment | 555,678  | 38,576  | 696,087  | 162,774  | 4,141  | 648,744                                       | 611,421   | 0  | 958,324   | 218,275   |
| Cartage and haulage expenses paid to other firms         | 49,577   | 46,856  | 44,547   | 3,523  | 1,468  | 426,275                                       | 3,221,779   | 134,323  | 629,442   | 621,774   |
| Travel expenses - air                                    | 20,000   | 170,111   | 68,773   | 2,111  | 0  | 357,023                                       | 281,545   | 0  | 109,958   | 173,248   |
| Travel expenses - water                                  | 0  | 3,000   | 0  | 1,227  | 0  | 0   | 0   | 201,484  | 154,988   | 185,985   |

|  | FSIC 2010 SUB-CLASS                                  |   |  |  |  |   |   |  |   |   |
|--|--|---|--|--|--|---|---|--|---|---|
|  | 47301  | 47411   | 47421  | 47621  | 47511  | 47711   | 47521   | 47531  | 47599   | 47611   |
|  | Retail sale of automotive fuel in specialized stores | Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores | Retail sale of audio and video equipment in specialized stores | Retail sale of music and video recording in specialized stores | Retail sale of textile in specialized stores | Retail sale of clothing in specialized stores | Retail sale of hardware, paints and glass in specialized stores | Retail sale of carpets, rugs, wall and floor coverings in specialized stores | Retail sale of electrical household appliance, furniture, lighting equipment and other household articles in specialized stores | Retail sale of books, newspapers and stationary in specialized stores |
| Travel expenses - land                     | 573,940  | 30,202  | 230,004  | 17,490   | 8,972  | 228,025                                       | 212,002   | 268,646  | 583,013   | 372,327   |
| Accommodation charges                      | 0  | 0   | 223  | 0  | 0  | 12,605  | 60,875  | 0  | 21,337  | 0   |
| Value of contract and commission work done | 832,018  | 1,332   | 4,181  | 2,638  | 0  | 1,400   | 172,581   | 0  | 53,880  | 1,278   |
| Audit and accounting                       | 97,296   | 67,493  | 66,423   | 14,506   | 9,278  | 296,649                                       | 332,767   | 16,778   | 133,365   | 117,717   |
| Legal fee                                  | 247,603  | 53,404  | 25,012   | 35,127   | 422  | 140,088                                       | 226,193   | 5,452  | 115,110   | 81,919  |
| Advertising and promotion etc.             | 390,645  | 120,497   | 1,637,908  | 199  | 140  | 1,285,894                                     | 1,132,706   | 0  | 889,924   | 47,239  |
| Bank charges                               | 230,351  | 157,293   | 280,771  | 32,201   | 26,759                                       | 1,059,964                                     | 720,947   | 107,458  | 911,696   | 188,757   |
| Postage                                    | 0  | 16,696  | 115,109  | 3,194  | 0  | 186,988                                       | 43,015  | 40,296   | 158,272   | 39,557  |
| Telephone and telecommunication            | 558,882  | 260,179   | 229,764  | 120,227  | 9,406  | 796,676                                       | 1,491,560   | 0  | 867,866   | 493,000   |
| Office stationery and supplies             | 225,049  | 64,991  | 73,927   | 14,165   | 7,223  | 136,683                                       | 799,676   | 0  | 279,175   | 248,023   |
| Management and consultation fee            | 2,952,207  | 190,556   | 2,157,559  | 95,842   | 0  | 2,733,034                                     | 4,202,613   | 244,206  | 3,398,606   | 405,647   |
| Rent paid for building                     | 1,402,558  | 1,556,513   | 3,907,805  | 853,273  | 95,993                                       | 9,355,170                                     | 3,894,239   | 228,349  | 3,413,401   | 2,099,715   |
| Rent paid for plant and machinery          | 42,900   | 75,507  | 629,251  | 6,556  | 0  | 320,054                                       | 757,827   | 0  | 643,478   | 41,165  |
| Insurance paid - business                  | 454,900  | 268,691   | 624,299  | 77,914   | 14,457                                       | 1,557,630                                     | 2,796,044   | 0  | 1,645,730   | 327,658   |
| Security services                          | 409,328  | 55,892  | 172,671  | 1,200  | 418  | 171,410                                       | 883,542   | 0  | 2,331,895   | 128,117   |
| Cleaning services                          | 49,065   | 39,842  | 5,032  | 750  | 0  | 63,975  | 239,489   | 0  | 1,374,617   | 11,317  |
| Entertainment expenses                     | 17,614   | 4,967   | 72,275   | 13,891   | 0  | 87,623  | 207,157   | 0  | 123,891   | 15,762  |
| All other costs and expenses               | 497,797  | 178,841   | 3,292,698  | 149,331  | 10,479                                       | 2,072,086                                     | 1,618,829   | 146,819  | 3,316,521   | 981,922   |
| <b>Intermediate Input</b>                  | <b>27,074,601</b>                                    | <b>4,248,202</b>  | <b>17,814,549</b>  | <b>1,991,880</b>   | <b>713,534</b>                               | <b>26,933,297</b>                             | <b>32,120,124</b>   | <b>1,756,481</b>   | <b>27,002,357</b>   | <b>10,025,154</b>   |
| <b>Miscellaneous Expenditure</b>           | <b>2,718,066</b>                                     | <b>2,346,672</b>  | <b>6,066,908</b>   | <b>530,704</b>   | <b>121,077</b>                               | <b>8,523,198</b>                              | <b>13,001,975</b>   | <b>1,006,496</b>   | <b>5,608,525</b>  | <b>2,400,676</b>  |
| Casualty insurance                         | 24,414   | 0   | 1,082  | 0  | 0  | 23,474  | 110,613   | 0  | 39,161  | 500   |

|  | FSIC 2010 SUB-CLASS                                  |   |  |  |  |   |   |  |   |   |
|--|--|---|--|--|--|---|---|--|---|---|
|  | 47301  | 47411   | 47421  | 47621  | 47511  | 47711   | 47521   | 47531  | 47599   | 47611   |
|  | Retail sale of automotive fuel in specialized stores | Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores | Retail sale of audio and video equipment in specialized stores | Retail sale of music and video recording in specialized stores | Retail sale of textile in specialized stores | Retail sale of clothing in specialized stores | Retail sale of hardware, paints and glass in specialized stores | Retail sale of carpets, rugs, wall and floor coverings in specialized stores | Retail sale of electrical household appliance, furniture, lighting equipment and other household articles in specialized stores | Retail sale of books, newspapers and stationary in specialized stores |
| Property expense - rent paid for land                        | 8,355  | 2,523   | 6,500  | 100  | 600  | 69,983  | 88,360  | 0  | 0   | 49,290  |
| Property expense - interest paid                             | 895,511  | 1,104,305   | 5,422,875  | 398,802  | 0  | 3,835,536                                     | 4,140,976   | 632,897  | 3,357,221   | 1,150,160   |
| Property expense - dividend paid                             | 0  | 0   | 0  | 2,309  | 0  | 0   | 425   | 0  | 0   | 77,057  |
| Property expense - royalty                                   | 1,085  | 0   | 0  | 0  | 0  | 499,329                                       | 5,568   | 0  | 0   | 0   |
| Bad and doubtful debts written off                           | 68,845   | 1,077,160   | 404,750  | 22,313   | 0  | 124,785                                       | 6,517,204   | 343,824  | 1,620,152   | 835,354   |
| Business licences, rates paid to central or local government | 237,226  | 51,213  | 53,733   | 41,294   | 98,362                                       | 335,654                                       | 811,452   | 0  | 210,521   | 75,071  |
| FNU levy   | 85,684   | 41,152  | 109,590  | 22,968   | 1,827  | 313,863                                       | 230,438   | 0  | 141,824   | 66,161  |
| Exchange losses  | 120,600  | 0   | 0  | 0  | 0  | 5,512   | 14,088  | 21,462   | 18,508  | 19,811  |
| Loss on sale of fixed assets                                 | 11,438   | 55,192  | 3,385  | 29,878   | 0  | 40,102  | 163,633   | 8,313  | 24,295  | 55,812  |
| VAT paid on supplies of goods and services                   | 998,974  | 4,411   | 2,205  | 320  | 19,778                                       | 3,211,170                                     | 469,092   | 0  | 64,900  | 68,748  |
| Donation   | 265,934  | 10,716  | 62,788   | 12,720   | 510  | 63,790  | 450,126   | 0  | 131,943   | 2,712   |
| <b>Compensation of Employees</b>                             | <b>11,005,602</b>                                    | <b>2,296,318</b>  | <b>8,299,997</b>   | <b>1,145,277</b>   | <b>553,780</b>                               | <b>21,765,810</b>                             | <b>32,087,996</b>   | <b>2,507,265</b>   | <b>22,316,222</b>   | <b>7,821,307</b>  |
| Wages and salaries paid                                      | 9,777,988  | 2,084,189   | 6,792,603  | 1,089,332  | 528,330                                      | 18,949,661                                    | 29,101,650  | 2,240,693  | 19,675,570  | 6,885,846   |
| FNPF   | 507,388  | 208,316   | 927,390  | 54,030   | 23,548                                       | 1,368,263                                     | 2,232,817   | 232,806  | 1,780,131   | 675,986   |
| Payment in kind  | 720,226  | 3,813   | 580,004  | 1,915  | 1,902  | 1,447,886                                     | 753,529   | 33,766   | 860,521   | 259,475   |
| <b>Consumption of fixed capital</b>                          | <b>1,390,857</b>                                     | <b>2,266,401</b>  | <b>2,032,148</b>   | <b>584,731</b>   | <b>34,852</b>                                | <b>7,733,896</b>                              | <b>6,330,186</b>  | <b>482,442</b>   | <b>4,658,807</b>  | <b>1,939,623</b>  |
| <b>TOTAL EXPENDITURE</b>                                     | <b>42,189,126</b>                                    | <b>11,157,593</b>   | <b>34,213,602</b>  | <b>4,252,592</b>   | <b>1,423,244</b>                             | <b>64,956,201</b>                             | <b>83,540,281</b>   | <b>5,752,684</b>   | <b>59,585,911</b>   | <b>22,186,760</b>   |

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

|   | FSIC 2010 SUB-CLASS                                 |   |  |                                  |                                    |   |
|---|---|---|--|----------------------------------|------------------------------------|---|
|   | 47712   | 47721   | 47731  | 47741                            | 47801                              | 47901   |
|   | Footwear and leather articles in specialized stores | Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialised stores | Other retail sale of new goods in specialized stores | Retail sale of second-hand goods | Retail sale via stalls and markets | Retail trade not in stores, stalls or markets |
| <b>INCOME</b>   |   |   |  |                                  |                                    |   |
| <b>Primary Activity</b>   |   |   |  |                                  |                                    |   |
| Gross margin  | 9,124,839   | 15,102,006  | 26,940,543   | 17,742,500                       | 2,588,371                          | 37,287  |
| Sales revenue   | 27,230,360  | 32,905,066  | 84,818,485   | 52,271,805                       | 54,806,934                         | 76,507  |
| Less COGS   | 18,105,521  | 17,803,060  | 57,877,942   | 34,529,305                       | 52,218,563                         | 39,220  |
| Opening stock   | 8,671,031   | 3,762,753   | 36,535,947   | 14,674,302                       | 11,724                             | 0   |
| Add purchases   | 18,354,220  | 18,971,630  | 58,873,256   | 35,372,336                       | 52,218,578                         | 39,220  |
| Less closing stock  | 8,919,730   | 4,931,323   | 37,531,261   | 15,517,333                       | 11,739                             | 0   |
| <b>Secondary Activity</b>   |   |   |  |                                  |                                    |   |
| Rent & receipts received - building   | 0   | 18,195  | 612,506  | 0                                | 0                                  | 0   |
| Subsidies and grants received   | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Receipts from industrial services rendered to others                          | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Rent & receipts received - plant and machinery                                | 0   | 0   | 149,314  | 0                                | 0                                  | 0   |
| Rent & receipts received - transport and related equipment                    | 0   | 332,211   | 0  | 0                                | 0                                  | 0   |
| Rent & receipts received - repairs and maintenance                            | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Value of electricity sold   | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Gold hedging  | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Commissions received  | 15,000  | 108,211   | 312,529  | 0                                | 278,643                            | 0   |
| Own account capital construction  | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Other income  | 557,076   | 1,168,350   | 774,378  | 312,736                          | 125,217                            | 0   |
| <b>Gross Output</b>   | <b>9,696,915</b>                                    | <b>16,728,973</b>   | <b>28,789,270</b>                                    | <b>18,055,236</b>                | <b>2,992,231</b>                   | <b>37,287</b>                                 |
| <b>Miscellaneous Income</b>   | <b>354,762</b>                                      | <b>150,428</b>  | <b>2,584,229</b>                                     | <b>-1,439,745</b>                | <b>142,708</b>                     | <b>0</b>                                      |
| Discount  | 0   | 0   | 113  | 2,624                            | 0                                  | 0   |
| Business insurance claims received  | 281,115   | 10,606  | 35,414   | 18,226                           | 0                                  | 0   |
| Casualty insurance claims received  | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Profit or loss received from any other business in which you have an interest | 0   | 61,074  | 173,405  | -1,526,939                       | 4,147                              | 0   |
| Rent received from land   | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Interest received   | 72,239  | 74,045  | 23,916   | 13,683                           | 0                                  | 0   |
| Dividends received  | 1,408   | 667   | 6,300  | 5,659                            | 0                                  | 0   |
| Royalty received  | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Bad and doubtful debts recovered  | 0   | 0   | 0  | 0                                | 105,899                            | 0   |

|  | FSIC 2010 SUB-CLASS                                 |   |  |                                  |                                    |   |
|--|---|---|--|----------------------------------|------------------------------------|---|
|  | 47712   | 47721   | 47731  | 47741                            | 47801                              | 47901   |
|  | Footwear and leather articles in specialized stores | Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialised stores | Other retail sale of new goods in specialized stores | Retail sale of second-hand goods | Retail sale via stalls and markets | Retail trade not in stores, stalls or markets |
| Exchange gain  | 0   | 0   | 98,407   | 0                                | 0                                  | 0   |
| Surcharge  | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Service and license fees                                 | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Training rebates   | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Gain on sale of fixed assets                             | 0   | 4,035   | 147,909  | 41,494                           | 32,662                             | 0   |
| VAT charged on goods and services provided               | 0   | 0   | 1,998,765  | 5,507                            | 0                                  | 0   |
| <b>TOTAL INCOME</b>                                      | <b>10,051,677</b>                                   | <b>16,879,401</b>   | <b>31,373,499</b>                                    | <b>16,615,491</b>                | <b>3,134,939</b>                   | <b>37,287</b>                                 |
|  |   |   |  |                                  |                                    |   |
| <b>EXPENDITURE</b>                                       |   |   |  |                                  |                                    |   |
| Expenditure on materials for use in the business         | 1,051,923   | 829,946   | 848,242  | 1,020,931                        | 0                                  | 0   |
| Change in stock of material                              | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Petrol/automotive diesel oil                             | 81,884  | 88,872  | 671,612  | 1,012,135                        | 13,511                             | 530   |
| Industrial diesel fuel/heavy fuel oil                    | 0   | 315   | 6,592  | 29,684                           | 0                                  | 0   |
| Kerosene   | 0   | 0   | 0  | 0                                | 0                                  | 0   |
| Liquid petroleum gas                                     | 10,000  | 0   | 0  | 0                                | 0                                  | 0   |
| Electricity  | 139,034   | 282,173   | 681,068  | 392,769                          | 9,615                              | 0   |
| Water  | 52,345  | 15,403  | 47,104   | 43,641                           | 744                                | 200   |
| Repairs and maintenance paid for motor vehicles          | 64,891  | 106,206   | 122,876  | 143,510                          | 61,385                             | 350   |
| Repairs and maintenance paid for building                | 86,635  | 113,334   | 415,422  | 83,709                           | 500                                | 0   |
| Repairs and maintenance paid for machinery and equipment | 33,471  | 95,300  | 74,488   | 86,321                           | 398,806                            | 0   |
| Cartage and haulage expenses paid to other firms         | 84,943  | 5,080   | 256,487  | 1,883,169                        | 0                                  | 0   |
| Travel expenses - air                                    | 66,703  | 20,475  | 114,079  | 102,013                          | 0                                  | 0   |
| Travel expenses - water                                  | 108,491   | 0   | 15,885   | 0                                | 0                                  | 0   |
| Travel expenses - land                                   | 152,637   | 29,896  | 203,289  | 118,905                          | 4,010                              | 0   |
| Accommodation charges                                    | 0   | 0   | 14,369   | 0                                | 0                                  | 0   |
| Value of contract and commission work done               | 0   | 2,870   | 101,822  | 1,919                            | 0                                  | 0   |
| Audit and accounting                                     | 70,624  | 85,971  | 162,578  | 43,028                           | 20,203                             | 0   |
| Legal fee  | 14,376  | 1,885   | 71,246   | 109,604                          | 10,800                             | 0   |
| Advertising and promotion etc.                           | 75,908  | 74,720  | 357,660  | 98,611                           | 0                                  | 0   |
| Bank charges   | 148,291   | 228,112   | 455,108  | 673,809                          | 18,309                             | 0   |
| Postage  | 21,698  | 18,317  | 102,244  | 64,584                           | 0                                  | 0   |
| Telephone and telecommunication                          | 41,285  | 73,023  | 407,789  | 88,497                           | 123,458                            | 245   |
| Office stationery and supplies                           | 18,927  | 27,797  | 73,933   | 176,316                          | 18,000                             | 0   |
| Management and consultation fee                          | 760,728   | 432,743   | 1,375,835  | 588,439                          | 483,000                            | 0   |
| Rent paid for building                                   | 1,062,581   | 948,838   | 3,888,092  | 4,043,005                        | 37,002                             | 0   |
| Rent paid for plant and machinery                        | 0   | 79,838  | 19,043   | 708                              | 0                                  | 0   |



|  | FSIC 2010 SUB-CLASS                                 |   |  |                                  |                                    |   |
|--|---|---|--|----------------------------------|------------------------------------|---|
|  | 47712   | 47721   | 47731  | 47741                            | 47801                              | 47901   |
|  | Footwear and leather articles in specialized stores | Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialised stores | Other retail sale of new goods in specialized stores | Retail sale of second-hand goods | Retail sale via stalls and markets | Retail trade not in stores, stalls or markets |
| Insurance paid - business                                    | 150,182   | 214,066   | 636,674  | 413,081                          | 28,059                             | 0   |
| Security services  | 14,302  | 67,985  | 66,142   | 137,474                          | 0                                  | 0   |
| Cleaning services  | 120   | 15,332  | 44,257   | 27,161                           | 4,109                              | 0   |
| Entertainment expenses                                       | 4,364   | 4,758   | 47,421   | 4,717                            | 0                                  | 0   |
| All other costs and expenses                                 | 155,970   | 240,233   | 1,758,249  | 711,631                          | 0                                  | 0   |
| <b>Intermediate Input</b>                                    | <b>4,472,313</b>                                    | <b>4,103,488</b>  | <b>13,039,606</b>                                    | <b>12,099,371</b>                | <b>1,231,511</b>                   | <b>1,325</b>                                  |
| <b>Miscellaneous Expenditure</b>                             | <b>854,932</b>                                      | <b>746,474</b>  | <b>5,454,005</b>                                     | <b>1,160,942</b>                 | <b>132,367</b>                     | <b>180</b>                                    |
| Casualty insurance   | 5,764   | 3,248   | 2,671  | 4,209                            | 0                                  | 0   |
| Property expense - rent paid for land                        | 22,087  | 126,841   | 28,110   | 20,778                           | 0                                  | 0   |
| Property expense - interest paid                             | 555,323   | 501,756   | 1,452,503  | 297,705                          | 0                                  | 0   |
| Property expense - dividend paid                             | 0   | 0   | 0  | 500,000                          | 0                                  | 0   |
| Property expense - royalty                                   | 0   | 200   | 246,753  | 157                              | 0                                  | 0   |
| Bad and doubtful debts written off                           | 187,463   | 40,581  | 52,371   | 4,275                            | 121,278                            | 0   |
| Business licences, rates paid to central or local government | 30,715  | 10,434  | 153,075  | 100,343                          | 2,216                              | 180   |
| FNU levy   | 12,990  | 18,417  | 145,882  | 101,635                          | 0                                  | 0   |
| Exchange losses  | 11,556  | 0   | 9,465  | 0                                | 0                                  | 0   |
| Loss on sale of fixed assets                                 | 6,366   | 300   | 95,313   | 288                              | 23                                 | 0   |
| VAT paid on supplies of goods and services                   | 21,776  | 25,300  | 3,203,188  | 48,676                           | 262                                | 0   |
| Donation   | 892   | 19,397  | 64,674   | 82,876                           | 8,588                              | 0   |
| <b>Compensation of Employees</b>                             | <b>2,487,489</b>                                    | <b>3,345,946</b>  | <b>6,641,999</b>                                     | <b>4,868,084</b>                 | <b>349,316</b>                     | <b>8,810</b>                                  |
| Wages and salaries paid                                      | 2,238,599   | 3,052,718   | 4,313,479  | 4,598,281                        | 319,839                            | 8,810   |
| FNPF   | 210,412   | 207,869   | 482,240  | 262,196                          | 14,312                             | 0   |
| Payment in kind  | 38,478  | 85,359  | 1,846,280  | 7,607                            | 15,165                             | 0   |
| <b>Consumption of fixed capital</b>                          | <b>482,841</b>                                      | <b>559,182</b>  | <b>2,863,472</b>                                     | <b>2,576,836</b>                 | <b>524,334</b>                     | <b>30,246</b>                                 |
| <b>TOTAL EXPENDITURE</b>                                     | <b>8,297,575</b>                                    | <b>8,755,090</b>  | <b>27,999,082</b>                                    | <b>20,705,233</b>                | <b>2,237,528</b>                   | <b>40,561</b>                                 |

## 8] SUMMARY

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

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

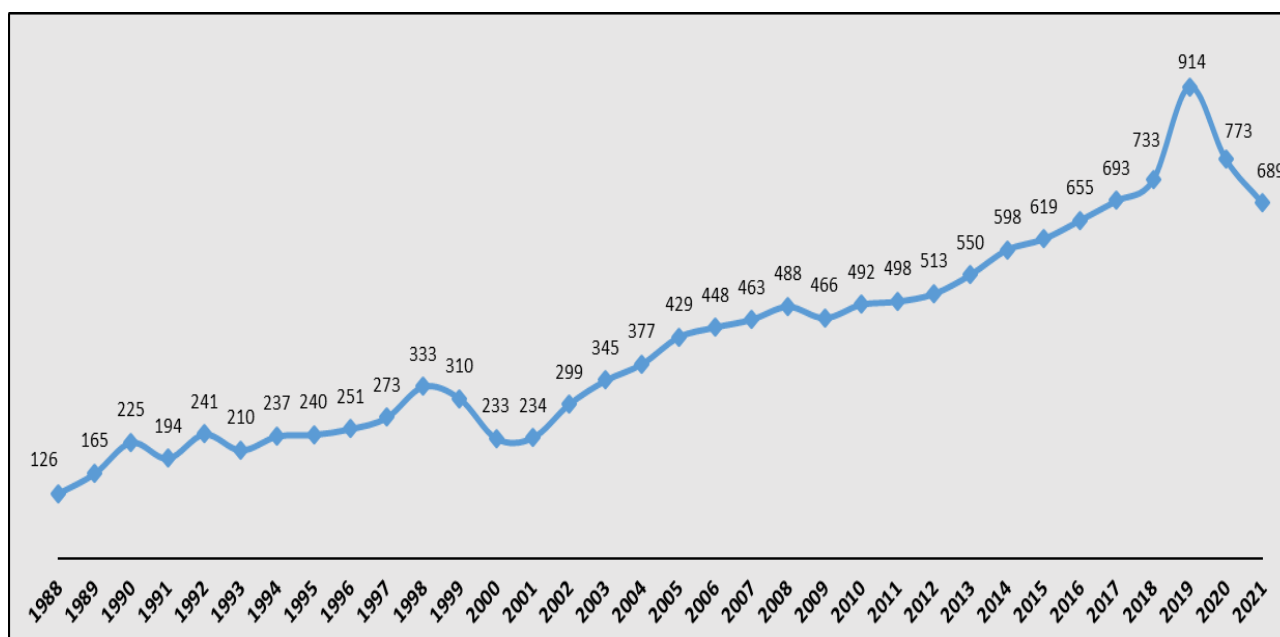
|  | 45                 | 46                 | 47                 | GRAND TOTAL          |
|--|--------------------|--------------------|--------------------|----------------------|
| Business licences, rates paid to central or local government | 624,816            | 1,162,120          | 3,074,592  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

### APPENDIX III: VALUE ADDED 1988 – 2021

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

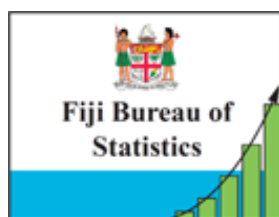
| YEAR | TYPE OF SURVEY       | VALUE ADDED (\$) |
|------|----------------------|------------------|
| 1988 | Sample survey        | 125,976,000      |
| 1989 | Sample survey        | 164,603,000      |
| 1990 | Sample survey        | 224,559,000      |
| 1991 | Sample survey        | 194,358,000      |
| 1992 | Sample survey        | 240,622,000      |
| 1993 | Sample survey        | 209,831,000      |
| 1994 | Sample survey        | 237,056,000      |
| 1995 | Complete enumeration | 239,555,639      |
| 1996 | Sample survey        | 251,004,844      |
| 1997 | Sample survey        | 273,437,362      |
| 1998 | Sample survey        | 333,435,554      |
| 1999 | Sample survey        | 310,453,670      |
| 2000 | Sample survey        | 232,863,892      |
| 2001 | Sample survey        | 234,446,369      |
| 2002 | Complete enumeration | 298,737,418      |
| 2003 | Sample survey        | 344,646,322      |
| 2004 | Sample survey        | 376,769,761      |
| 2005 | Sample survey        | 429,102,065      |
| 2006 | Sample survey        | 448,132,079      |
| 2007 | Sample survey        | 463,000,724      |
| 2008 | Sample survey        | 488,060,765      |
| 2009 | Sample survey        | 466,390,951      |
| 2010 | Sample survey        | 491,794,800      |
| 2011 | Complete enumeration | 498,027,447      |
| 2012 | Sample survey        | 513,235,513      |
| 2013 | Sample survey        | 549,756,624      |
| 2014 | Complete enumeration | 598,469,403      |
| 2015 | Sample survey        | 619,177,949      |
| 2016 | Sample survey        | 654,961,036      |
| 2017 | Sample survey        | 693,055,920      |
| 2018 | Sample survey        | 732,558,658      |
| 2019 | Complete enumeration | 913,808,635      |
| 2020 | Sample survey        | 773,043,990      |
| 2021 | Sample survey        | 688,939,015      |

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



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

## APPENDIX IV: SAMPLE QUESTIONNAIRE



*Modul Plaza, Lot 1 Karsanji Street, Vatuwaqa, Suva, Fiji*

**P O Box 2221  
Government Buildings  
Suva  
FIJI**

**Telephone: [679] 331 5822  
Fax No: [679] 330 3656  
E-mail: [info@statsfiji.gov.fj](mailto:info@statsfiji.gov.fj)  
Website: [www.statsfiji.gov.fj](http://www.statsfiji.gov.fj)**

CONFIDENTIAL

DESPATCHED: / /

### **2021 CENSUS OF WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES**

Tax Identification Number

|  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|

Please correct any error appearing in this label.

Dear Sir/Madam,

Enclosed is a copy of the 2021 Census of Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles questionnaire.

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

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

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

**COMPULSORY REQUIREMENT:** The census is conducted under the provisions of the Statistics Act 1961 (Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill the questionnaire and return it to the undersigned. Please be advised that failure to meet the above deadline may lead to legal action.

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

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

Maria Musudroka [Ms]  
**Chief Executive**

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

The wholesale trade includes the sale without transformation of new and used goods to the retailers; to industrial, commercial, institutional or professional users; or to other wholesalers; or acting as agents in buying merchandise for or selling merchandise to, such persons or companies. The principal types of business included are merchant wholesalers, ie wholesalers who take title to the goods they sell, such as wholesale merchants, industrial distributors, exporters, importers and coOperative buying associations; sales branches and sales offices which are maintained by manufacturing enterprises for the purpose of marketing their products.

The retail trade includes sale without transformation of new and used goods to the general public, for personal or household consumption and utilisation by shops, departmental stores, stalls, gasoline filling stations, retail motor vehicle dealers, hawkers and peddlers, consumer cooperatives, auction houses etc. Most retailers take title to the goods they sell, but some act as agents for the principal and sell either on consignment or on a commission basis.

This return is required for the addressed establishment only. In case this is not possible, a combined return with similar main activities may be submitted. If the information cannot be provided on this basis, please provide an explanatory note.

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#### ORGANISATIONAL STRUCTURE

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

---

#### 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.

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#### EQUITY PARTICIPATION

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- 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.

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#### OPERATING STATUS

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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<br><br>(1)  | PHYSICAL LOCATION OF BUSINESS<br><br>(2) | MAIN TYPE OF BUSINESS OR ACTIVITY<br><br>(3) | FSIC<br>[FOR OFFICIAL USE ONLY]<br> 001 |
|  |  |  |   |
|  |  |  |   |
|  |  |  |   |
|  |  |  |   |

### 2. Accounting Period

|  |
|--|
| Please state the accounting period: From    /    /2021    To    /    /2021 |
|--|

### 3. Legal Status of Organisation

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

### 4. International Trade

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

### 5. Form of Ownership

|                             |                                   |   |  |                               |   |
|-----------------------------|-----------------------------------|---|--|-------------------------------|---|
| Please tick appropriate box |                                   |   |  |                               |   |
| 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 2021      % |
|--|

---

**PRIMARY INCOME EARNED DURING THE ACCOUNTING PERIOD**

---

- 7 This should be the actual selling value net of any discount or rebates allowed to the buyer. Sales of sole agencies are to be included. Also include:
- (i) Value of goods traded in or bartered as part of the sale;
  - (ii) Delivery charges and installation costs if borne by the seller; and
  - (iii) Inter-branch transfers recorded at cost.

---

**OTHER INCOME**

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

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**PURCHASES OF MATERIALS DURING THE YEAR**

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

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**FUEL, ELECTRICITY AND WATER**

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

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**OTHER EXPENDITURE**

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- 37-39 Repairs and maintenance costs paid to other firms covers the total costs of current repair and maintenance service provided by such firms on repairs done on vehicles, building etc of the establishment. Current repair and maintenance carried out by an ancillary repair and maintenance unit, which has been treated as an independent establishment should be included.
- 40 Cartage and haulage expense includes payment for the transportation of goods and materials within the country. It excludes cost of transport carried out by your own equipment and employees.
- 45 Contract and commission work done by other establishments on your materials covers payments made by the establishment for contract and commission work done on materials controlled by your establishment.
- 62 Include payment in respect of leased/rented land.
- 63 Interest payments include interest on long-term debts and interest on any other money the establishment has borrowed.

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**COMPENSATION OF EMPLOYEES**

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

**Expenses**

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

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**STOCKS**

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78-81 All trading stocks (stocks intended for resale) should be included. Stocks of capital goods intended for resale should also be included.

This should include stocks of materials, components, stores, fuels, containers and other packaging materials. Stocks of fuel held by establishments which specialise in buying and selling of fuel should be included in 78.

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**LOANS AND ADVANCES**

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

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**NET EARNINGS**

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

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**NUMBER OF EMPLOYMENT**

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84 Please note that the information in respect of employment is for the last pay week in June 2021.

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

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

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

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**ENVIRONMENT RELATED QUESTIONS**

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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<br>(1)       | CLOSING<br>(2) | CHANGE<br>(2)-(1)=(3) |
| Finished goods produced by the establishment and intended for sale | 080        |                      |                |                       |
| Work-in-progress   | 083        |                      |                |                       |
| Finished goods bought for resale                                   | 086        |                      |                |                       |
| Materials, fuels, supplies and components                          | 089        |                      |                |                       |
| <b>Total</b>   | <b>092</b> |                      |                |                       |

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

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

**83. Net Earnings**

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

**84. Number of Employment**

|    |  |            | NUMBER<br>EMPLOYED |
|----|--|------------|--------------------|
| a] | <b>Working with pay</b>                  |            |                    |
|    | Fiji citizens                            | 099        |                    |
|    | Expatriates                              | 100        |                    |
| b] | <b>Working without pay</b>               |            |                    |
|    | i] Working proprietors                   | 101        |                    |
|    | ii] Unpaid family workers                | 102        |                    |
|    | <b>Total (099+100+101+102)</b>           | <b>103</b> |                    |
| c] | 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  |  |

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**CAPITAL ASSETS**

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- 86 (8) Please ensure that: The value given for depreciation should agree with the value given in question (73).
- 86 (5) Own Account Construction: This is the cost of new fixed assets and additions to the existing fixed assets made by establishments own labour for its own use. Cost should be equivalent to labour costs plus value of materials at cost.
- 86 Entertainment Literary/Artistic Originals include:
- (a) Precious stones and metals (e.g. diamonds, non-monetary gold, platinum and silver);
  - (b) Antiques and other art objects (e.g. painting and sculptures); and
  - (c) Other valuables (e.g. Jewellery and collector items).



| 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        |                    |  |             |                                |                                  |               |                        |              |                    |
| <b>Total</b>                                      | <b>245</b> |                    |  |             |                                |                                  |               |                        |              |                    |

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

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

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

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

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

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

**THANK YOU FOR COMPLETING THE QUESTIONNAIRE**

## APPENDIX V: QUARTERLY WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES SALES [000's]

| FSIC<br>2010  | Industry   | Annual    | 2021      |         |         |           |
|---|--|-----------|-----------|---------|---------|-----------|
|   |  | 2021      | Mar       | Jun     | Sep     | Dec       |
| TOTAL WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES |  | 4,011,216 | 1,097,693 | 896,700 | 906,683 | 1,110,140 |
| WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES    |  | 324,951   | 115,171   | 57,699  | 66,185  | 85,896    |
| 45101   | Sale of motor vehicle  | 190,810   | 68,416    | 29,688  | 38,636  | 54,070    |
| 45201   | Maintenance and repair of motor vehicles   | 27,310    | 9,766     | 6,071   | 5,179   | 6,294     |
| 45301   | Sale of motor vehicle parts and accessories  | 92,918    | 31,064    | 18,612  | 20,171  | 23,071    |
| 45401   | Sale, maintenance and repair of motor cycles related parts and accessories   | 13,913    | 5,925     | 3,328   | 2,199   | 2,461     |
| WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES                  |  | 1,937,017 | 494,315   | 494,561 | 413,520 | 534,621   |
| 46101   | Wholesale on a fee or contract basis   | 6,588     | 3,881     | 1,589   | 642     | 476       |
| 46301   | Wholesale of food and non-alcoholic drinks   | 669,347   | 132,286   | 135,925 | 194,243 | 206,893   |
| 46302   | Wholesale of alcoholic drinks and tobacco  | 38,398    | 12,037    | 8,350   | 6,364   | 11,647    |
| 46411   | Wholesale of textiles and clothing   | 3,588     | 1,443     | 702     | 718     | 725       |
| 46412   | Wholesale of footwear  | 6,841     | 2,263     | 1,581   | 1,481   | 1,516     |
| 46491   | Wholesale of pharmaceutical supplies, cosmetics and toiletries   | 77,713    | 27,067    | 28,183  | 10,384  | 12,079    |
| 46499   | Wholesale of other household goods not elsewhere specified   | 22,530    | 9,504     | 4,603   | 4,097   | 4,326     |
| 46511   | Wholesale of computers, computer peripheral equipment and software   | 22,297    | 5,128     | 3,899   | 5,173   | 8,097     |
| 46521   | Wholesale of electronic and telecommunications equipment and parts   | 4,817     | 1,603     | 958     | 996     | 1,260     |
| 46531/<br>46599   | Wholesale of agricultural machinery, equipment and supplies and Wholesale of other machinery, equipment and supplies               | 11,207    | 3,502     | 2,528   | 2,133   | 3,044     |
| 46611   | Wholesale of solid, liquid and gaseous fuels and related products  | 1,061,239 | 290,808   | 303,819 | 184,512 | 282,100   |
| 46631   | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies   | 3,355     | 845       | 575     | 988     | 947       |
| 46699   | Wholesale of waste and scrap and other products n.e.c.   | 8,787     | 3,753     | 1,774   | 1,789   | 1,471     |
| 46901   | Non-specialized wholesale trade  | 310       | 195       | 75      | 0       | 40        |
| RETAIL TRADE EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES                      |  | 1,749,248 | 488,207   | 344,440 | 426,978 | 489,623   |
| 47111   | Retail sale in non-specialized stores with food, beverages or tobacco predominating  | 652,219   | 148,315   | 150,497 | 173,816 | 179,591   |
| 47199   | Other retail sales in non-specialized stores   | 23,931    | 9,226     | 5,334   | 1,143   | 8,228     |
| 47211   | Retail sale of food and non-alcoholic beverages in specialized stores  | 99,755    | 24,796    | 21,851  | 23,340  | 29,768    |
| 47221   | Retail sale of alcoholic beverages in specialized stores   | 24,486    | 5,394     | 4,840   | 7,067   | 7,185     |
| 47301   | Retail sale of automotive fuel   | 155,507   | 53,379    | 32,522  | 32,739  | 36,867    |
| 47411   | Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores                        | 47,199    | 13,684    | 9,429   | 12,201  | 11,885    |
| 47421/<br>47621   | Retail sale of audio and video equipment in specialized stores and Retail sale of music and video recordings in specialized stores | 27,796    | 11,658    | 4,649   | 3,902   | 7,587     |
| 47511/<br>47711   | Retail sale of textiles in specialized stores and Retail sale of clothing in specialized stores                                    | 129,861   | 45,794    | 22,308  | 23,044  | 38,715    |

| FSIC<br>2010    | Industry  | Annual  | 2021   |        |        |        |
|-----------------|---|---------|--------|--------|--------|--------|
|                 |   | 2021    | Mar    | Jun    | Sep    | Dec    |
| 47521           | Retail sale of hardware, paints and glass in specialized stores   | 311,754 | 86,800 | 49,138 | 80,613 | 95,203 |
| 47531/<br>47599 | Retail sale of carpets, rugs, wall and floor coverings in specialized stores and Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores | 156,569 | 46,381 | 22,455 | 41,993 | 45,740 |
| 47611           | Retail sale of books, newspapers and stationery in specialized stores   | 11,340  | 4,856  | 3,327  | 1,323  | 1,834  |
| 47712           | Retail sale of footwear and leather articles in specialized stores  | 29,522  | 14,155 | 5,763  | 4,886  | 4,718  |
| 47721           | Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores   | 34,984  | 9,374  | 5,068  | 10,003 | 10,539 |
| 47731           | Other retail sale of new goods in specialized stores  | 12,624  | 4,478  | 1,894  | 2,779  | 3,473  |
| 47741           | Retail sale of second hand goods in stores  | 31,149  | 9,748  | 5,249  | 7,998  | 8,154  |
| 47801           | Retail sale via stalls and markets  | 193     | 71     | 40     | 41     | 41     |
| 47901           | Retail trade not in stores, stalls or markets   | 359     | 98     | 76     | 90     | 95     |