

REPUBLIC OF MAURITIUS



2018 Census of Economic Activities



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WHOLESALE AND RETAIL TRADE

Statistics Mauritius is conducting a Census of Economic Activities for the year 2018. Data supplied should relate to calendar year 2018 covering the reporting period from January to December; where not available, please give the best estimates.

Data should as far as possible relate to the enterprise unless otherwise stated. Please list all establishments/branches in the space provided on the last page.

The Census is being conducted under the provision of the Statistics Act 2000 and in accordance with the Data Protection Act.

Please refer to the explanatory notes enclosed before completing the questionnaire. If you need further clarification or assistance, please feel free to contact us.

1. IDENTIFICATION OF ENTERPRISE

1.1 Name of business :

1.2 Business address :

(Head Office) :

:

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1.3 Business licence holder's name :

(if different from 1.1)

1.4 Business Registration Number (BRN):

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1.5 VAT Registration Number :

V	A	T							
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1.6 Tel No. **Fax No.** **E-mail**

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2. CHARACTERISTICS OF ENTERPRISE

2.1 Activities covered

Main activity :

--	--	--	--	--

Secondary activity (if any) :

:

:

2.2 Type of legal organisation (enter appropriate code in box)

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- | | | | |
|---|---|------------------------------------|---|
| (i) Individual proprietor | 1 | (iv) Company | 4 |
| (ii) Commercial/Limited Liability Partnership | 2 | (v) Other (<i>specify</i>) | 5 |
| (iii) Cooperative | 3 | | |

2.3 Equity participation (enter appropriate code in box)

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Mauritian owned ... 1 Joint Mauritian / Foreign ... 2 Foreign owned ... 3

If 2, state foreign share (%)

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If 2 or 3, state nationality of foreign ownership (main)

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3. EMPLOYMENT

Description	Mauritian		Foreigner		Total	
	Male	Female	Male	Female	Male	Female
Number of employees who were paid for the last Thursday of March 2018 ¹						
<i>of whom employees with disabilities</i>						
Outworkers ²						
<i>of whom outworkers with disabilities</i>						

¹ including recruitment under Youth Employment Programme, Back to Work Programme

² persons working for the enterprise in their own home with materials provided by the enterprise

4. RECEIPTS

4.1 Output from trading activities ³ (excluding goods which did not transit through Mauritius)

(Rs 000)

Description	Amount
Stock at beginning of period (1)	
Stock at end of period (2)	
Changes in stock (2-1)	
Total purchases	
Cost of goods sold (3)	

4.1 Output from trading activities³ (excluding goods which did not transit through Mauritius) (cont'd)

(Rs 000)

Description	Amount
Value of sales (4)	
(i) local	
(ii) exports	
Gross margin (4(i)+4(ii) - 3)	

³ Excluding VAT

4.2 Receipts from sales of goods produced by your enterprise

(Rs 000)

Description of products	Unit	Local sales	
		Quantity	Value
TOTAL			

4.3 Goods which did not transit through Mauritius

(Rs 000)

Description	Amount
Total sales	
Cost of goods sold	
Gross Margin	

4.4 Other Receipts

(Rs 000)

Description	Local	Abroad
Work done on materials provided by other resident businesses		
Repair and installation works		
Rental of machinery and equipment		
Rental of building		
Rental of land		
Transport services		
Sale of wastes		
Commission and discounts		
Interest received		
Dividend received		
Insurance claims received		
Refund under:		
i) HRDC		
ii) Youth Employment Programme and Back to Work Programme		
iii) Freight Rebate Scheme (if applicable)		
iv) Regional Freight Subsidy Scheme (if applicable)		
v) Exchange Rate Scheme (if applicable)		
Donations and gifts		
Other (specify):		
TOTAL		

5. EXPENDITURES

5.1 Materials and Supplies consumed ⁵ (excluding goods for resale)

(Rs 000)

Description of main materials		Office use					Bought locally	Imported directly	Total
1									
2									
3									
4									
5									
TOTAL									

⁵ Exclusive of deductible VAT.

5.2 Consumption of Fuel and Utilities

(Rs 000)

Type	Unit	Quantity	Value
Electricity			
Water			
Waste water charges			
Diesel consumed on	i) Plant and Machinery		
	ii) Vehicles		
Gasoline consumed on	i) Plant and Machinery		
	ii) Vehicles		
LPG (Gas) consumed on	i) Plant and Machinery		
	ii) Vehicles		
Fuel oil consumed on Plant and Machinery			
Coal consumed on Plant and Machinery			
Other (specify) :			
TOTAL			

(Rs 000)

Description	Mauritian	Foreigner
5.3 Labour		
Wages and Salaries ⁶		
Overtime payments		
Employees' Benefits (<i>sick pay, payments for leave not taken, value of shares to employees, meal and drinks free of charge</i>)		
Termination benefits (Severance payments)		
Refund of commuting expenses		
Employer's contribution to :		
i) HRDC and NTF (Levy Contribution)		
ii) NPF & NSF		
iii) Other private pension funds/insurance schemes/medical schemes		
Employer's contribution to welfare funds		
TOTAL		

(Rs 000)

Description	Local	Imported directly
5.4 Other Services		
Work permits		
Training expenses		
Payment to recruitment agencies		
Printing services		
Courier services		
Telephone/cellphones and Internet charges		
Computer expenses		
Bank charges		
Warehousing, storage and handling charges		
Clearing and forwarding charges		
Freight transport services ⁷		
Cost of transporting goods		
Cost of transporting staffs		
Security services		
Cleaning services		
Payments to outworkers		
Rental of machinery and equipment		
Rental of buildings		
Minor repairs and maintenance:		
(i) Machinery and equipment		
(ii) Motor Vehicles		
(iii) Building		
(iv) Other (specify)		
Professional fees:		
(i) Accounting, legal and auditing fees		
(ii) Management consultancy fees		
(iii) Advertising and promotional expenses		
(iv) Other (specify)		
Membership dues		
Overseas travelling expenses		
5.5 Other		
Licences:		
(i) Trade Fee		
(ii) Road tax		
(iii) Annual Registration Fees		
(iv) Other (specify)		
Payment for rights to use intangible assets (e.g brands and logos, designs, trademarks/franchises)		
Taxes:		
(i) Value added tax (net amount paid to government)		

(Rs 000)

Description		Local	Imported directly
5.5 Other (cont'd)			
Taxes:	(ii) Income tax / corporate tax		
	(iii) Other (specify)		
Commissions and discounts			
Interest paid			
Dividend paid			
General insurance premiums paid (building, vehicle, etc)			
Expenses under Corporate Social Responsibility Fund (CSR)			
Environment protection fees (if applicable)			
Land Lease			
Depreciation of fixed assets			
Amortisation of intangible assets			
Donations and gifts			
Bad debts and provision for doubtful debts			
Other expenses (specify)	i)		
	ii)		
	iii)		
TOTAL			

⁶ Payments made under Youth Employment Programme and Back to work Programme are also included. Productivity bonuses, end of year bonuses are included but overtime payments and employee benefits are excluded.

⁷ Prices should not include refunds from Freight Rebate Scheme and Regional Freight Subsidy Scheme.

6. CAPITAL ASSETS

6.1 Changes during reporting period

(Rs 000)

Type of asset	Net book value at beginning of period	Additions ⁸		Sales of assets	Depreciation	Revaluation of Assets	Net book value at end of period
		New assets	Used assets				
		+	+				
Intangible assets							
Buildings & structure							
Land acquisition							
Land improvement							
Machinery & transport equipment:							
(i) Production equipment							
(ii) Transport equipment							
(iii) Other (specify)							
Information and Communication Technology (ICT):							
(i) Purchased hardwares							
(ii) Purchased software and website acquired for final use							

(Rs 000)

Type of asset	Net book value at beginning of period	Additions ⁸		Sales of assets	Depreciation	Revaluation of Assets	Net book value at end of period
		New assets	Used assets				
		+	+				
Own account research and development : <i>of which</i>							
(i) Software and website developed for own use							
Furniture and fittings							
Other (<i>specify</i>).....							
TOTAL							

⁸ including major alterations and repairs; whether done by own enterprise or others

7. OWN ACCOUNT RESEARCH AND DEVELOPMENT

In the period covered by this survey, did your company undertake own account research and development? (*tick as appropriate*)

Yes []

No []

If No, please skip to Section 8, otherwise, fill in the table below:

(Rs 000)

Description of own account research and development activities ⁹	Value

⁹Examples of own account research and development activities are development of websites, computer softwares and applications, newly developed products, innovation on existing products etc..

8. CONTACT DETAILS

<u>Person to be contacted for queries or further information about this questionnaire</u>	
Name	:
Status in business	:
Telephone No	:
E-mail	:
Website Address	:
Date	:

List of establishments/ branches in Island of Mauritius and Island of Rodrigues (if any) covered in this questionnaire

Serial number of branch	Address	Number of persons engaged as at March 2018	office use
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			



CENSUS OF ECONOMIC ACTIVITIES – 2018

CEAL 3 – WHOLESALE AND RETAIL TRADE

Explanatory Notes

A. The Census

Statistics Mauritius (SM) carries out a Census of Economic Activities every five years to collect data on the operating characteristics and structure of all economic activities with a view to obtain benchmark data for updating National Accounts estimates. Besides providing data on the structure and level of activity, the census also focuses on collecting information required for planning and policy formulation. Topics covered depend on their importance and relevance to the census.

B. Legal provision

The Census is conducted under the provision of the Statistics Act 2000 and in accordance with the Data Protection Act. The Statistics Act provides for an obligation on respondents to furnish the required information according to the approved questionnaires and on Statistics Mauritius to treat in strict confidence all individual particulars obtained during the census.

C. Reporting period

Data to be supplied should relate to the calendar year 2018, that is from January to December 2018. If not available, please give figures available even if accounts have not yet been audited.

D. Reporting unit

Data reported on a questionnaire should relate to the enterprise. All establishments/branches covered in the Island of Mauritius and Island of Rodrigues (if any), should be listed on the last page of the questionnaire.

NOTES FOR FILLING IN THE QUESTIONNAIRE

1. **Identification of enterprise**

Name of business refers to the trading name of the enterprise.

If 1.3 is different from 1.1, under 'Business license holder's name', the Registered Name of the enterprise should be included.

2. **Characteristics of enterprise**

Activities covered

Describe briefly the type of wholesale/retail trade activity performed by the enterprise (wholesale of food items, wholesale and retail of household appliances, general retailer-foodstuff/non-foodstuff, retail sale of ready-made clothing, etc.).

If the enterprise is engaged in more than one activity, enter the next three most important ones under the secondary activity based on the value of receipts.

Type of ownership of enterprise

i) Individual proprietor

The enterprise is owned by an individual.

ii) Commercial/Limited Liability Partnership

The enterprise is owned by two or more individuals who brought together their capital to set up the business and share the profit.

iii) Cooperative

The enterprise should be registered as such under the Co-operative Act.

iv) Company

The enterprise should be registered as such under the Companies Act.

3. **Employment**

Number of persons engaged as at last Thursday of March 2018.

Employees

Persons in regular and casual employment, inclusive of those employed under the Youth Empowerment Programme, Back to work Programme, in receipt of salaries/wages. Salaried managers and those under contract are included.

Outworkers

An outworker is a person who agrees to work in his own home with materials provided by a particular enterprise. Note: The payment to outworkers for work done should be recorded at **question 5.4**.

4 Receipts

All receipts should be exclusive of tax payable to government (VAT, excise duty, etc.)

4.1 Output from trading activities (excluding goods which did not transit through Mauritius) -

Transport charges **invoiced separately** by your enterprise to deliver the goods at the client's place should not be included here but must be **reported at question 4.4 under "Other Receipts"**.

4.3 Goods which do not transit through Mauritius - Any paper trading activities (goods bought and sold outside Mauritius, without the goods entering/ leaving the country), should be reported in this section.

4.4 Other receipts

Refund under:

i) Freight Rebate Scheme

Freight Rebate Scheme is a 40% rebate on value of freight.

ii) Regional Freight Subsidy Scheme

This particular scheme was used for a refund of 25% of freight cost per contained exported up to a maximum of USD 300 per container of 20 feet.

iii) Exchange Rate Scheme

The Exchange Rate was valid for a period of 6 months (11 September 2017 - 10 March 2018). A reference rate of Rs 34.50 to the dollar was used for determining the quantum of the exchange rate support. The support to EOE's will be equal to the difference between the reference rate of 1USD = Rs 34.50 and the rate at which the EOE has exchanged its exports proceeds invoiced in US dollars into Mauritian Rupees, subject to a maximum of Rs 2.50 per US dollar.

Other (specify)

Under other category, include any other receipts obtained by your company like:

- a) gain on disposal of financial instruments
- b) gain from market/fair valuation of financial instruments (revaluation of assets)
- c) realised gain from foreign exchange/financial assets
- d) Bad debts recovered

5. Expenditures

Record all expenses incurred by the enterprise. If information is not available separately, please give the best possible estimates.

5.1 Materials and supplies (excluding goods for resale).

Cost of materials should be recorded at Purchasers' price which include customs duties, excise duties, landing and transport charges but should **exclude** deductible VAT.

The lists of main materials should be in accordance to its importance in the production processes whereby the most important ones should be at the top, cascading down to the least important ones. Criteria to judge the importance of each category of raw materials should be in accordance to its value, that is the greater the value, the higher the importance.

Note: Items bought in respect of major capital repairs, construction of new fixed assets or additions and improvements to existing ones should be **reported in section 6 – 'Capital Assets'**.

5.3 Labour

Wages and salaries

Comprise cash payments including basic pay, salary compensation and all regular and irregular allowances, bonuses, arrear payments and gratuities paid to all employees. Payment made to those under Youth Empowerment Programme and Back to Work Programme should include refunds from government.

Note: Overtime payments, refund of commuting expenses and payment to outworkers should be reported separately.

Employees' Benefits

Employees' benefits are all forms of consideration given by an entity in exchange for service rendered by employees or for the termination of employment. E.g. sick pay, value of shares given to employees, meals and drink free of charge etc.

Record here;

- a) Short-term employee benefits (to be settled within 12 months, other than termination benefits, for e.g. sick pay).
- b) Post-employment benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment. For e.g. a defined contribution plan.
- c) Other long-term benefits (other than short-term employee benefits, post-employment benefits and termination benefits)

Note: Termination benefits (Severance payments) should be recorded separately and should not be included in the expenses incurred in relation to Employee's benefits as defined above. If information is not available separately, please give the best possible estimates.

Refund of commuting expenses

Relate to refund of travelling expenses in terms of fuel reimbursements, transport costs refund. Expenses outside office hours are excluded.

Employer's contribution to:

- i) *HRDC and NTF (Levy Contribution)*
As per the Human Resource Development Act 2003, Levy contribution is 1.5% on basic salaries where 1% goes to the National Training Fund (NTF) and remaining 0.5% to HRDC.
- ii) *Other private pension funds/insurance schemes/medical schemes.*
Covers payments made **by the employer** on behalf of his/ her employees to private pension and provident funds, medical and life assurance schemes, etc.

Employer's contribution to Welfare funds

Cover payments made **by the employer** on behalf of his/ her employees. Examples are industry injury benefits, Manufacturing Sector Worker Welfare Fund, Tourism Employees Welfare Fund.

5.4 Other Services

Work permits

In connection with foreigners working in Mauritius.

Training Expenses

Training costs (in terms of course fees) paid in connection with training conducted in Mauritius and abroad should be recorded separately.

Note: During training abroad, the costs of air/sea tickets, transportation and hotel accommodation costs abroad including allowances for meals should be excluded and recorded in **question 5.5** under **‘Overseas travelling expenses’**.

Payment to Recruitment Agencies

Cover payment made by the employer to an external recruitment agency for hiring employees on its behalf.

Computer Expenses

Cover the purchase of a keyboard, mouse or any other computer parts which are minor in nature. Note the purchase of computer desktop, laptop or computer software etc. which add value to the existing fixed asset by extending its economic useful life are classified as fixed assets.

Bank charges

Include only amount paid as charges for services by the bank or other financial institution. Interest payments on loans should be **reported under ‘Other’**.

Freight Transport Services

Include payment for air and sea transport for importing or exporting goods. Price should **NOT** include refunds from Freight Rebate Scheme and Regional Freight Subsidy Scheme.

Refunds from Freight Rebate Scheme and Regional Freight Subsidy Scheme should be included under **question 4.4 – ‘Other receipts’**.

Payments to Outworkers

The payment to outworkers for work done in their own home with materials provided by the enterprise.

Professional fees

- i) Accounting, legal and auditing include charges for legal and accounting activities whereby accounting activities include auditing of accounting records, preparing financial statements, bookkeeping and tax consulting services.
- ii) Management consultancy services include provision of advice, guidance and operational assistance to businesses and other organizations on management issues, such as strategic and organizational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning.
- iii) Advertising and promotional expenses include the creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio and television, or other media as well as the design of display structures and sites.

Advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, production of advertising material, media planning and buying are inclusive.

Membership dues

Refer to regular **fees** or **charges** often paid to an organization at regular intervals. The dues represent the cost of being a member of the association (example are subscriptions fees paid by the firm for being an ACCA student/Affiliate or any other membership fees paid).

Overseas travelling expenses

Travelling costs abroad should include costs of air/sea tickets, transportation and hotel accommodation costs abroad including allowances for meals provided to employees when travelling.

5.5 Other

Licenses

(i) *Trade fee*

Payment to local authorities (municipalities and district councils) for authorisation to carry out business activities.

(ii) *Road tax*

Tax paid in respect of vehicles owned by the enterprise to the National Transport Authority (NTA).

(iii) *Annual Registration Fees*

Payment of annual registration fees made to Corporate and Business Registration Department for the Registrar of Companies.

(iv) *Other*

Report here any other rates or licenses not specified above with the correct appellation. Examples include Tourist Enterprise Licenses, Gambling Licenses, Fishing Vessels Licenses, Freeport Licenses, Pharmacy License, Liquor Licenses, Work/Occupation Permits (excluding those included under 'Work Permits' at question 5.5), Registration of Associations, Miscellaneous.

Payment for rights to use intangible assets (e.g. brands and logos, designs, trademarks/franchises).

Include fees paid for the use of proprietary rights, such as trademarks, copyrights, designs, trade secrets, and franchises, where rights arise from research and development done by another party. Note that the fees paid for use of local and international brands and logos/designs/franchises/trademarks should be recorded separately.

If information is not available separately, please give the best possible estimates.

Taxes

(i) *Value added tax 'VAT' (net amount paid)*

Enter the net amount (amount collected from sales of goods and/or services less amount deductible on purchases for the enterprise) of VAT paid to the MRA department for the reference period.

(ii) *Others*

Enter other taxes paid (for example Special Levy).

Expenses under Corporate Social Responsibility Fund (CSR).

Relate to expenses (if any) incurred under provisions of the CSR fund to MRA.

Environment Protection Fees (if applicable)

Refer to fees paid by firms undertaking the following activities (as per Schedule of Environment Protection Regulations 2008):

- (i) *Stone crushing plants and manufacture or processing of aggregates, concrete blocks, pre-cast units with a tariff of 0.75% turnover;*
- (ii) *Hotels, guesthouses and tourist residences irrespective of the number of rooms with a tariff structure of 0.85% turnover;*
- (iii) *Manufacture, assembly or importation of:*
 - a) Batteries for motor vehicles except for motorcycles and electric bicycles (Rs 50 per unit);
 - b) Pneumatic tyres meant for all vehicles except for motorcycles, bicycles and wheel chairs (Rs 50 per unit)
 - c) mobile phones (Rs 50 per unit).

Note that if your enterprise does not fall under the above mentioned categories, kindly skip to next question.

Donations and gifts

Include here only money sent abroad as gifts and donations.

Note, there should be no counterpart in the form of goods/services/assets for the transferred amount and for any donations and gifts received, same should be recorded at **question 4.4**.

Other (specify):

Examples for other expenses can be:

- i) Loss on disposal of financial instruments
- ii) Loss from market/fair valuation of financial instruments
- iii) Realised loss from foreign exchange
- iv) Costs of administering shares given free of charge to employees 6

6 Capital assets

6.1 Changes during reporting period

Additions

Include major alterations and repairs; whether done by own enterprise or others.

Revaluation of assets

Changes in the value of the capital assets resulting from change in price. Changes can be an increase (+) or decrease (-).

Intangible Assets

Some examples of intangible assets are Mineral exploration; Computer software and database; Entertainment and literary or artistic originals.

Buildings and structure

This category includes all buildings within the premises of the enterprise.

Land acquisition

Land purchased by the enterprise during the reporting period should be entered under 'Additions - Used assets'. If information is not available separately for land and buildings, please give the best possible estimates.

Land Improvement

Include under 'Additions - Used assets' any expenditure incurred that resulted in an increase in the value of the land (e.g. landscaping, drainage works).

Own Account Research and Development

Refer to all expenditures on own account Research and Development, either purchased or produced on own account, which are expected to entail economic benefits for the owner.

Software and website developed for own use

Software and website development need to be capitalized and hence all changes during the reporting period should be reported. Note that it is necessary to distinguish between ‘purchased softwares and website for final use’ and ‘those developed within the enterprise by own employees for own use’.

If information is not available separately, please give the best possible estimates.

7 Own Account Research and Development.

Here, include description as well as the total estimated value of R&D activities done in-house for internal use. Examples can be development of websites, computer softwares and applications, newly developed products, innovation on existing products etc.

