

**REPUBLIC OF MAURITIUS**



**2018 Census of Economic Activities**



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**BANKING AND OTHER FINANCIAL INTERMEDIATION**

*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) : .....

: .....

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

**1.3 Business licence holder's name** : .....

*(if different from 1.1)*

**1.4 Business Registration Number (BRN ):**

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

**1.5 VAT Registration Number :**

V	A	T							
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**1.6 Tel No.** .....

**Fax No.** .....

**E-mail** .....

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Edited, coded and input by:.....	Checked by :.....
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## 2. CHARACTERISTICS OF ENTERPRISE

### 2.1 Activities covered

Main activity : ..... 

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Secondary activity ( if any) : ..... 


: ..... 

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: ..... 

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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 (specify) ..... | 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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### 2.4 Customers dealing with your enterprise :

Types	Percentage
Households	
State and Local Government	
Non-Financial Corporations	
Other	
<b>Total</b>	<b>100</b>

## 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 <sup>1</sup>						
<i>of whom employees with disabilities</i>						
Outworkers <sup>2</sup>						
<i>of whom outworkers with disabilities</i>						

<sup>1</sup> including recruitment under Youth Employment Programme, Back to Work Programme

<sup>2</sup> persons working for the enterprise in their own home with materials provided by the enterprise

#### 4. RECEIPTS

##### 4.1 Receipts for the reporting period

(Rs 000)

Description	Amount
Interest received on loans and advances:	
Residents	
(i) Banks	
(ii) Other than banks	
Non-residents	
(iii) Associated banks	
(iv) Other than associated banks	
Interest received on placements :	
Residents	
(i) Banks	
(ii) Other than banks	
Non-residents	
(iii) Associated banks	
(iv) Other than associated banks	
Interest received on securities:	
(i) Residents	
(ii) Non-residents	
Other interest income:	
(i) Residents	
(ii) Non-residents	
Profit received on Islamic deposits from:	
(i) Residents	
(ii) Non-residents	
Dividend received from:	
(i) Residents	
(ii) Non-residents	
Rental income	
Advisory income	
Finance lease income	
Operating lease income	
Management fees	
Other fees and commissions	
Insurance claims received	
Refund under:	
i) HRDC	
ii) Youth Employment Programme and Back to Work Programme	
Profit on sale of non-financial assets	
Gain on revaluation of non-financial assets	
Gain on disposal/fair valuation of financial instruments	
<i>of which realised gain on foreign exchange transactions</i>	
Donations and gifts	
Bad debts recovered	
Reversal of impairment loss	
Other ( <i>specify</i> ) : .....	
<b>TOTAL</b>	

#### 5. EXPENDITURES

##### 5.1 Materials and supplies at Purchaser's Price<sup>3</sup>

(Rs 000)

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

**5.1 Materials and supplies at Purchaser's Price<sup>3</sup> (cont'd)**
**(Rs 000)**

Description of main materials		Office use					Bought locally	Imported directly	Total
4									
5									
<b>TOTAL</b>									

<sup>3</sup> Exclusive of deductible VAT.

**(Rs 000)**

Description	Mauritian	Foreigner
<b>5.2 Labour</b>		
Wages and Salaries <sup>4</sup>		
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		
<b>TOTAL</b>		

**5.3 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 ( <i>specify</i> ) :.....			
<b>TOTAL</b>			

**(Rs 000)**

Description	Local	Imported directly
<b>5.4 Other Services</b>		
Work permits		
Training expenses		
Payment to recruitment agencies		
Printing services		
Courier services		

(Rs 000)

Description	Local	Imported directly
<b>5.4 Other Services (cont'd)</b>		
Telephone/cellphones and Internet charges		
Computer expenses		
Bank charges		
Warehousing, storage and handling charges		
Clearing and forwarding charges		
Freight transport services		
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		
<b>5.5 Other</b>		
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)		
(ii) Income tax / corporate tax		
(iii) Other (specify) .....		
Commissions and discounts		
Interest paid on deposits		
i) Banks /Associated banks		
ii) Other than banks/Other than associated banks		
Interest paid on borrowings		
i) Banks /Associated banks		
ii) Other than banks/Other than associated banks		
Interest paid on securities		
Other interest paid		
Profit paid on Islamic deposits		
Dividend paid		

(Rs 000)

Description	Local	Imported directly
<b>5.5 Other (cont'd)</b>		
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		
Loss on sale of non financial assets		
Loss on revaluation of non financial assets		
Loss on disposal/fair valuation of financial instruments <sup>5</sup>		
of which : Realised loss on foreign exchange transactions		
Impairment Loss		
Special/Solidarity Levy		
Property Tax		
Bad debts and provision for doubtful debts		
Other expenses (specify) : .....		
: .....		
: .....		
<b>TOTAL</b>		

<sup>4</sup> 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.

<sup>5</sup> Include shares, stocks, exchange-traded and over-the-counter (OTC) derivatives (e.g swaps, options, forward and future contracts, etc) and other securities (e.g bonds, treasury bills etc)

## 6. AVERAGE STOCK OF LOANS AND DEPOSITS\*

(Rs 000)

Description	Assets		Liabilities	
	Loans	Placements	Deposits	Borrowings
Residents (i) Banks				
(ii) Other than banks				
Non-residents (iii) Associated banks				
(iv) Other than associated banks				

\*Average stock = (stock at beginning of reporting period + stock at end of reporting period)/2

## 7. CAPITAL ASSETS

### 7.1 Changes during reporting period

(Rs 000)

Type of asset	Net book value at beginning of period	Additions <sup>6</sup>		Sales of assets	Depreciation	Revaluation of Assets	Net book value at end of period
		New assets	Used assets				
		+	+				
Intangible assets							
Buildings & structure							
Land acquisition							

**7.1 Changes during reporting period (cont'd)**

(Rs 000)

Type of asset	Net book value at beginning of period	Additions <sup>6</sup>		Sales of assets	Depreciation	Revaluation of Assets	Net book value at end of period
		New assets	Used assets				
		+	+				
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							
Own account research and development :							
<i>of which</i>							
(i) Software and website developed for own use							
Furniture and fittings							
Other (specify): .....							
<b>TOTAL</b>							

<sup>6</sup> including major alterations and repairs; whether done by own enterprise or others

**8. 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 9, otherwise, fill in the table below:

(Rs 000)

Description of own account research and development activities <sup>7</sup>	Value

<sup>7</sup> Examples of own account research and development activities are development of websites, computer softwares and applications, newly developed products, innovation on existing products etc..

**9. CONTACT DETAILS**

**Person to be contacted for queries or further information about this questionnaire**

**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 5 – BANKING AND OTHER FINANCIAL INTERMEDIATION**

**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**

Economic activity is according to the services provided by the enterprise.

For main activity, report the most important activity in terms of receipts from sale of the goods produced. 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.

### **Value of transactions by type of customers dealing with your enterprise**

Enter share of the listed categories of customers in the enterprise's transactions.

### **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 Receipts for the reporting period**

##### **Finance lease income**

Finance lease income is income derived from the leasing of an asset under any finance lease – a contract under which the lessor as legal owner of an asset conveys substantially all the risks and rewards of economic ownership of the asset to the lessee. The lessor maintains the legal ownership.

##### **Operating lease income**

Operating lease income is income derived from the leasing of an asset under any operating lease – a contract wherein the owner, called the lessor, permits the user, called the lessee, to use an asset for a particular period which is shorter than the economic life of the asset without any transfer of ownership rights. The lessor gives the right to the lessee in return for regular payments for an agreed period of time.

Under other category, include any other receipts obtained by your company.

## 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 at Purchaser's Price**

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 7 – 'Capital Assets'**.

### 5.2 **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 5.4** 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.

## **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 5.4**), 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.



### **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 4.1**.

### **Special/Solidarity levy**

Special/solidarity levy is a levy imposed on profits and turnover of banks in order to maintain the solidarity efforts provided by profitable banks in Mauritius.

**Other (specify):**

Example for other expenses can be 'Costs of administering shares given free of charge to employees' etc.

**7 Capital assets****7.1 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.

## **8 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.

