



## 2023 Census of Economic Activities

### Manufacturing 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 2023, the accounting year covering most of the year 2023 or else specify period covered. 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 should be listed on the last page of the questionnaire.

### Notes for filling in the questionnaire

#### 1 Identification of enterprise

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

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

## 2 **Characteristics of enterprise**

### 2.1 Activities covered

Economic activity is according to the goods produced by the enterprise, e.g. ‘manufacture of shirts’, ‘manufacture of pumps and machinery for agricultural use’, etc.

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.

### 2.3 Type of legal organisation

(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.

(v) Non profit institutions

A non profit institution is an entity that is created and operated for charitable or socially beneficial purposes rather than to make profit

(vi) Other (specify)

If the establishment cannot be classified in the above listed categories and in cases of doubt. write a short description of ownership here.

### 3 **Employment**

Number of persons engaged as at last Thursday of March 2023.

#### 3.1(i) Employees

Persons in regular and casual employment, inclusive of those employed under the Youth Empowerment Programme, Dual Training programme, Back to work Programme, Prime a L'Emploi Scheme in receipt of salaries/wages. Salaried managers and those under contract are included.

### 4 **Receipts**

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

#### 4.1 **Receipts from sales of goods produced by your enterprise**

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 'Transport services'.

#### 4.2 **Receipts from goods received from abroad for processing**

Here, record the description and value of goods when the company undertake processing on behalf of non-residents companies, who retain ownership of the inputs.

Description of goods received from non-resident companies for processing or goods (finished/semi-finished goods) returned to the non-resident companies should be more specific. For instance, include the product's nature (e.g. unpolished diamonds, raw materials, unprocessed fibre, precious stones, knitted jerseys, denim jeans).

**Note:** Non-resident companies are defined as being those operating outside the economic territory of Mauritius, regardless of their nationality.

#### 4.3 **Goods sold in same condition as purchased**

If in addition to manufacturing/processing of goods, your enterprise is also engaged in trading activities (goods sold in same condition as purchased), enter value of goods sold and the cost of the goods sold during the reporting period.

**Note:** Any paper trading (goods bought and sold outside Mauritius, without the goods entering/leaving the country) should be included in the total sales as well as in the separate lines provided at **question 4.3**.

## 4.4 Other Receipts

If your enterprise is also engaged in service activities listed in this section, revenue derived from those services during the reporting period should be reported here.

4.4.6 Transport Services are inclusive of:

- (i) Passenger Services (Sea, air and other transport)
- (ii) Freight Services (Freight on import and exports)

4.4.12(iv) Refund under Freight Rebate Scheme:

a) Freight Rebate Scheme

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

b) Regional Freight Subsidy Scheme

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

4.4.14 Other (specify):

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

- (i) gain on disposal of financial instruments
- (ii) gain from market/fair valuation of financial instruments (revaluation of assets)
- (iii) realised gain from foreign exchange/financial assets
- (iv) Bad debts recovered
- (v) And specify any other receipts

## 5. Expenditures

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

### 5.1 Raw materials and supplies (excluding fuel) bought for production.

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 8 – ‘Capital Assets’**.

## **5.2 Payment for subcontracted works and goods sent abroad for processing.**

If your enterprise has sent goods abroad for processing (for e.g. for full/part completion of clothes, for packaging) then the amount paid to non-resident companies for processing the goods should be included under **question 5.2 (b)**. The value of goods sent abroad for manufacturing (processing) and the value of goods received directly from the non-residents after processing should also be inputted and this net value should equate to the payment made to non-resident companies for processing of the goods.

## **5.3 Labour**

### **5.3.1 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, Dual Training programme, Back to Work Programme and Prime a L’Emploi Scheme should include refunds from government.

### **5.3.4 Employees’ Benefits**

Employee 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, housing, meals and drinks 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.

### 5.3.6 Refund of commuting expenses

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

### 5.3.7 Employer's contribution to:

#### (i) HRDC 's 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) Social Contributions and Social Benefits (SCSB)

Following changes brought by the Finance (Miscellaneous Provisions) Act 2020, the Contribution Sociale Généralisée (CSG), has been introduced and is applicable as from the month of September 2020. This new system of social contributions replaces the National Pensions Fund (NPF) and the last month in respect of which contributions to the National Pensions Fund was applicable is August 2020.

#### (iii) Portable Retirement Gratuity Fund (PRGF)

It is a Fund which is established under the Workers Rights Act 2019 for the purpose of providing for the payment of a gratuity as follows:

- a) to a worker, on his retirement;
- b) to the legal heirs of a worker, on the death of the worker;
- c) to a self-employed who has contributed to the PRGF, on his retirement;
- d) to the legal heirs of a self-employed who has contributed to the Portable Retirement Gratuity Fund, on the death of the self-employed.

#### (iv) 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.

### 5.3.8 Employer's contribution to Welfare funds

Covers 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 etc.

## **5.5 Expenditure on other Services**

### **5.5.1 Work permits**

To include all expenditures in connection with recruitment of foreign workers in your enterprise, but should exclude all licences paid to government, which will be reported at section 5.6.1 (iv)

### **5.5.2 Training Expenses**

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

**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 at **5.5.23 under ‘Overseas travelling expenses’**.

### **5.5.3 Payment to Recruitment Agencies**

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

### **5.5.7 Computer Expenses**

Covers 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 capital assets and should be reported in section 8.

### **5.5.8 Bank charges**

Includes only amount paid as charges for services by the bank or other financial institution. Interest payments on loans should be **reported under ‘Other payment’ – question 5.6.5**

### **5.5.11 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 in **question 4.4 – under ‘Other receipts’**.

### **5.5.21 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 includes 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.

### **5.5.22 Membership dues**

Refers 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).

### **5.5.23 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.

## **5.6 Other payments**

### **5.6.1 Licences**

(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 Land Transport Authority (NLTA).

(iii) Annual Registration Fees

Payment of annual registration fees made to Corporate and Business Registration Department.

(iv) Other payments

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

**5.6.2 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.

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

**5.6.3 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.

(iii) Other (Specify)

Enter other taxes paid

**5.6.8 Expenses under Corporate Social Responsibility Fund (CSR).**

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

### **5.6.9 Environment Protection Fees (if applicable)**

Refers 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.

### **5.6.13 Donations and gifts**

Include here only money given 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.**

### **5.6.16 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

## **7. Own Account Research and Development**

Here, include description as well as the total estimated value of Research and Development 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.

## **8. Capital assets**

### **8.1 Changes during reporting period**

#### **Additions**

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

#### **8.1.1 Intangible Assets**

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

#### **8.1.2 Buildings and structure**

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

#### **8.1.3 Land acquisition**

For land purchased by the enterprise during the reporting period, enter the net book value at end of the period. If information is not available separately for land and buildings, please give the best possible estimates.

#### **8.1.4 Land Improvement**

Enter the increased in value of land resulting following any upgrading (e.g. landscaping, drainage works) expenditure incurred by the enterprise.

#### **8.1.7 Own Account Research and Development.**

Refers 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.

#### **(i) Software and website developed for own use**

Software and website development needs 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.