



Northern Ireland Annual Business Inquiry Guidance Notes

2. EMPLOYEES

Defined as those persons receiving a salary / wage to carry out permanent, temporary, full time or part-time jobs (or are on a training scheme with a contract of employment). They must be aged 16 or over and their job / training scheme must be based in Northern Ireland. They must be on the payroll on the survey date. Temporary absence on the survey date (e.g. holidays, sickness, maternity leave) does not affect an individual's status as an employee for the purposes of this survey. Similarly, staff (e.g. sales rep) who are mobile should be counted. Please include any Agency staff who are paid directly by you (i.e. on your payroll). If your organisation is an Agency that provides temporary staff for other organisations, please include all staff working in Northern Ireland who are paid directly from your payroll. This may include staff placed by your Agency in other businesses.

3. INCOME (EXCLUDING VAT)

3.1 TURNOVER

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, Other Operating Income and extra-ordinary income should be **excluded** from the **total turnover** figure as should net proceeds on sales of capital items. Figures should be given gross of indirect taxes, duties and levies (**except** VAT) invoiced to the customer.

Insurance companies only - gross premiums written shall comprise all amounts due during the financial year in respect of insurance regardless of the fact that such amounts may relate in whole or in part to a later financial year.

INCLUDE:

All sales of goods (**except** fixed capital assets) **including** exports and goods purchased and resold without processing;
Provision of goods or services to other parts of your company or organisation, which are not covered by this return. These should be valued as if sold to an independent customer. If you are unable to supply figures on this basis, please value them at transfer cost;
Work done on customers' materials (**including** value of any additional materials added);
Income from construction activity (even if sub-contracted);
Income from all industrial and non-industrial services rendered;
Progress payments received for work in progress on long-term contracts, which have not been identified as stocks on the balance sheet;
Income derived from the renting of property;
Amounts received for the right to use patents, trademarks, copyrights etc.;
Receipts from government for goods and services supplied free (or at a subsidised rate) under the National Health Service and similar public services;
Transport, insurance and packaging charges (less amounts for returnable containers) invoiced by your business (even if invoiced separately);
Income from sub-contracted activities;
For commission work (i.e. where you do not hold title to goods sold), the commission/fee is to be **included**, but not the full transaction price. Also to be **included** here are costs incurred and passed on to the customer;
The value of second-hand goods taken in part exchange (such second-hand goods should also be recorded as purchases);
Service charges for credit provided (but not interest charges);
The value of vouchers, tokens and coupons used by customers as a means of payment (but not the sale of such vouchers etc., to customers);
Royalty payments received;
Earned premiums net of re-insurance;
Investment income - insurance companies only.

EXCLUDE:

VAT;
Output for own final use;
Income recorded as 'Other Operating Income' in your accounts;
Income recorded as extra-ordinary income in your accounts;
Amounts received from the sale of fixed capital assets;
Amounts received from the sale of patents, trademarks, copyrights etc.;
Grants from any source;
Subsidies from UK public authorities and the European Union (EU);
Value of insurance claims received. Include this in 3.2;
Income derived from the renting of land;
All trade, cash or other discounts and rebates (i.e. record turnover net of these);
Interest payments received and other similar income;
Unrealised gains on investments;
Amounts arising from donations and fundraising activities;
The full value of any transfer fees received;
Unrealised gains on investments - insurance companies only;
Any claims receivable from re-insurance business written - insurance companies only.

3.2 SALES AND EXPORT DESTINATIONS

This section and section 3.3 relate to exported goods and services. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the United Kingdom are regarded as international transactions. The United Kingdom is defined as England, Scotland, Wales and Northern Ireland. It does not include the Channel Islands or the Isle of Man. For more detail please see note 3.3.

3.3 EXPORTS OF GOODS AND SERVICES

This section relates to exported goods and services. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the United Kingdom are regarded as international transactions. The United Kingdom is defined as England, Scotland, Wales and Northern Ireland. It does not include the Channel Islands or the Isle of Man.

A subsidiary or parent of your company situated in another country is regarded as an international resident and hence transactions in goods and services with these entities should be regarded as international trade (exports) in goods and services.

The values shown in these boxes should already have been included as part of your figures in Section 3.

EXPORT GOODS INCLUDE:

The total sale value (excluding VAT, but including excise duties (less draw-back)) of goods or materials of your own production directly sold by your business to a company based outside the UK;
This includes the sale of raw materials, components, semi-manufactures, workshop and office material, stationery and consumables, spares and packaging materials;
The total sale value (excluding VAT, but including excise duties (less draw-back)) of goods and materials bought and directly resold without further processing (i.e. merchanted and factored goods that physically leave the UK) to a company based outside the UK;
Any goods sold on a 'sale or return' basis which were subsequently unsold, exclude the cost of those returned.

EXPORT GOODS EXCLUDE:

Goods which are sold to a business elsewhere in the UK and subsequently re-sold by that business as an export.
Trade in services;
Amounts charged to capital account;
Fixed capital assets;
Goods that are sent for or returned for repair.

EXPORT SERVICES INCLUDE:

Repair of construction equipment and computers (but not maintenance);
The hiring out of plant, machinery and other goods (operational leasing);

Consultancy services (e.g. market research, advertising, accountancy and research and development);
Royalties and licence fees;
Telecommunications services;
Computer services (excluding hardware);
Advertising and Commission as an agent (excluding the value of imports/exports of goods);
Merchandising profits and losses (on goods bought and sold abroad without entering the United Kingdom);
Management fees;
Insurance and finance services.

EXPORT SERVICES EXCLUDE:

Trade in goods;
Dividend or interest payments;
Transactions in financial assets or liabilities;
Repairs other than for construction equipment and computers;
Salaries of staff seconded abroad - if period of their absence is less than one year;
Business travel services such as accommodation and meals whilst abroad.

3.6 ENVIRONMENTAL GOODS AND SERVICES

Environmental goods and services refer to the provision of environmental technologies, goods and services. Please only include technologies, goods and services that have been *produced for* the environment ('environmental purpose').

'Environmental purpose' means that the technology, good or service has been produced for the purpose of:

Preventing or minimising pollution, degradation or natural resources depletion
Reducing, eliminating, treating and managing pollution, degradation and natural resources depletion or restoring environmental damage to air, water, waste, noise, biodiversity and landscapes
Carrying out other activities such as measurement and monitoring, control, research and development, education, training, information and communication related to environmental protection and/or resource management.

In order to define whether a technology, good or a service qualifies, the environmental purpose must be the 'main purpose'.

4. WORK IN PROGRESS (EXCLUDING VAT)

Work in progress should be valued for balance sheet purposes e.g. the lower of cost or net realisable value etc., Work in progress consists of goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold or turned over to others without further processing. These products include work in progress belonging to the unit, even if the products in question are in possession of third parties. Equally, products held by the unit which belong to third parties are excluded as are partially completed structures for which the ultimate owner is deemed to have taken ownership, either by the existence of a contract of sale/purchase or because the production is for own use.

INCLUDE:

Products that you own title to in intermediate stages of completion;
Long term business contract balances.

EXCLUDE:

Products in intermediate stages of completion that do not belong to you.

7. EXPENDITURE

7.1 EMPLOYMENT COSTS

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees**. State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;

INCLUDE:

All overtime payments, bonuses, commissions;
Payments to those temporarily absent (e.g. on holiday, sick, or on maternity leave etc.);

The cost to the employer of all benefits in kind, (e.g. subsidies to staff canteens, sports club membership, nurseries, health insurance etc.);
Redundancy and severance payments to employees (**including** Golden handshakes);
Employers National Insurance contributions;
Contributions to pension funds (**including** lump sum contributions). Employer's pension contributions should represent actual net amounts rather than notional values;
Payments into pension funds providing retirement benefits or death benefits for employees, **including** former employees and their dependants;
Employment costs paid to workers employed by the UK company, and workers employed who are based overseas. These costs should only reflect the installation services activity carried out outside the UK, included in section 3;
Accrued holiday pay.

EXCLUDE:

Payments to working proprietors, partners and executive directors not in receipt of a regular salary, fee or commission;
Travelling & subsistence expenses. **Include** these in section 7.2(c);
Amounts paid to sub-contractors. **Include** these in section 7.2(c);
Payments to homeworkers on piecework rates. **Include** these in section 7.2(c);
Payments for agency workers. **Include** these in section 7.2(c);
Top up of pension funds or withdrawals from pension funds;
Rebates received from National Insurance Redundancy Fund;
Contributions by employers for their own personal pension schemes.
Employment costs that have been reimbursed from government sources due to the coronavirus (COVID-19) pandemic, e.g. the Coronavirus Job Retention Scheme (CJRS), Job Support Scheme (JSS), UK and Devolved Administrations' accredited loans or finance agreements.

7.2 PURCHASE OF GOODS, MATERIALS, ENERGY, WATER AND SERVICES

State the net cost of purchases made during the period whether or not they were used or sold during that period. Valuation should be at full delivered cost. Deductible VAT should be **excluded** from the cost but non-deductible VAT should be **included**. In the case of imports the cost should **include** import and excise duties (less drawback).

7.2(a) PURCHASE OF GOODS AND MATERIALS

INCLUDE:

The cost of raw materials, components, semi-manufactures, workshop and office materials (stationery and consumables), machine spares and packaging materials charged to you;
Transfers of goods to your business from other parts of your company or organisation which are not covered by this return. These should be valued as if sold to an independent customer. If you are unable to supply figures on this basis, please value them at transfer cost;
The cost of any materials you have supplied for work done by you as a sub-contractor;
Any goods resold without further modification (i.e.. merchanted goods purchased and sold on in original state);
Any goods bought on a 'sale or return' basis which were subsequently sold, but **exclude** the cost of those returned unsold;
The cost of materials purchased for use in the installation, repair or maintenance of customers goods.

EXCLUDE:

Transfer costs on purchases paid to a third party. Include these in 7.2 (c);
Amounts charged to capital account. Include these in Section 9;
Any other goods 'sold' as part of a service.

7.2(b) PURCHASES OF ENERGY AND WATER

INCLUDE:

All fuel costs (e.g. electricity, gas, oil, coke, petrol, diesel etc..) used in the running of your business;
Water abstraction application charges;
Water rates.

EXCLUDE:

Waste disposal, sewerage and effluent disposal charges. Include these in 7.2 (c);
Bottled water;
Water abstraction license fees.

7.2(c) PURCHASES OF SERVICES

INCLUDE:

Sewerage charges and other costs of effluent and waste disposal;
Sales of services purchased and then sold on to a customer without actually changing the service sold (**e.g.** conference organisers: when a conference hall is hired by yourself but the cost passed on to your client or if you pay an outside contractor to valet customers vehicles and then pass on the cost to the customer);
Insurance costs which are passed on to customers;
Payments to sub-contractors;
Car hire or other vehicle hire without drivers;
Premiums for all forms of commercial insurance (**inclusive** of insurance premium tax) (e.g.. fire, motor vehicle, accident, transit within the UK, loss of profit etc.). **Insurance companies** should only record insurance premiums paid which cover their own business;
The cost of freight transport by road only;
Road transport used for furniture removal;
Road transport services purchased for own staff use, (**e.g.** buses, taxis etc.);
Amounts payable for vehicles hired with drivers;
Rental charges on telephone services **including** mobile telephones;
The cost of telephone calls, facsimiles, Internet services and data transmission;
Consultancy charges on computer software and hardware;
Cost of repair, maintenance and installation of office and computing machinery;
Payments for advertising or marketing campaigns, **including** payments for television or radio media time, newspaper or billboard space;
Payments for market research and public relations activities carried out by a third party;
Payments to employment agencies for the services of agency staff (not to be included in 7.1);
Labour recruitment administration costs;
Amounts (**except** those charged to the capital account) payable to others for the services of accountants, auditors, agents, solicitors and surveyors;
Amounts payable to other organisations and self-employed persons for labour they have supplied;
Postage (**including** parcel services);
Amounts payable for the right to use patents, trademarks, copyrights etc.;
Amounts payable to other organisations for technical research and studies;
Amounts payable for sea, air and rail freight on goods transported, this should include staff travel;
Building repairs, maintenance and contract cleaning services;
Bank charges (**excluding** interest payments);
Rent paid on buildings or dwellings;
Payments to homeworkers on piecework rates;
For those in the recycling industry, include amounts paid for licensing, inspection and monitoring;
Travelling and subsistence expenses;
Royalty payments;
Insurance costs which are passed to customers;
Payments made to claimants;
Payments for hiring, leasing or renting plant, machinery and vehicles (if acquired under operational leases) but not if purchased under hire purchase or finance leasing arrangements.

EXCLUDE:

Hire purchase repayments and finance leasing payments, see note 9;
Premiums for sinking fund policies, premiums for policies providing pensions, superannuation or other retirement, sickness, personal accident, disability or death benefits for employees or their dependants;
Employers' National Insurance contributions. Include these in 7.1;
Value of insurance claims received. Include these in 3.2;
Premiums paid to re-insure risks accepted. These should not be recorded anywhere on the form;
The cost of all telephone handsets and modem equipment. **Purchases** of these should be included in 7.2 (a), **except** if charged to capital account then these should be included in 9;
Computer hardware, software and programs written by a **third party** to be used for more than one year. Include these in section 9;
Market research and public relations activities carried out by your own staff;

All bank and other interest payments;
Bad debts **including** future provisions;
Any allowances for depreciation, amortisation or obsolescence **including** future provisions;
The cost of any items charged to the capital account including building repairs;
Fines and penalties;
National non-domestic (business) rates.

7.3 PURCHASES AND IMPORTS OF GOODS AND SERVICES

This section relates to imported goods and services. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the United Kingdom are regarded as international transactions. The United Kingdom is defined as England, Scotland, Wales and Northern Ireland. It does not include the Channel Islands or the Isle of Man.

A subsidiary or parent of your company situated in another country is regarded as an international resident and hence transactions in goods and services with these entities should be regarded as international trade (imports) in goods and services.

The values shown in these boxes should already have been included as part of your figures in Section 7.

IMPORT GOODS INCLUDE:

The total purchase value (excluding VAT, but including excise duties (less draw-back)) of unfinished goods or materials directly bought by your business from a company based outside the UK;

This includes purchases of raw materials, components, semi-manufactures, workshop and office material, stationery and consumables, spares and packaging materials;

The total purchase value (excluding VAT, but including excise duties (less draw-back)) of goods and materials bought for the purposes of direct resale without further processing (i.e. merchanted and factored goods that physically enter the UK) from a company based outside the UK;

Any goods bought on a 'sale or return' basis which were subsequently unsold, exclude the cost of those unsold.

IMPORT GOODS EXCLUDE:

Goods purchased by another business in the UK from a company based outside the UK and subsequently re-sold onto your business.

IMPORT SERVICES INCLUDE:

Repair of construction equipment and computers (but not maintenance);

The hiring out of plant, machinery and other goods (operational leasing);

Consultancy services (e.g. market research, advertising, accountancy and research and development);

Royalties and licence fees;

Telecommunications services;

Computer services (excluding hardware);

Advertising and Commission as an agent (excluding the value of imports/exports of goods);

Merchanting profits and losses (on goods bought and sold abroad without entering the United Kingdom);

Management fees;

Insurance and finance services.

IMPORT SERVICES EXCLUDE:

Trade in goods;

Dividend or interest payments;

Transactions in financial assets or liabilities;

Repairs other than for construction equipment and computers;

Salaries of staff seconded abroad - if period of their absence is less than one year;

Business travel services such as accommodation and meals whilst abroad.

8(c) AMOUNTS PAYABLE TO GOVERNMENT UNDER THE CLIMATE CHANGE LEVY

The Climate Change Levy (CCL), introduced in April 2001, is charged on industrial and commercial use of various forms of energy (e.g. primary and secondary fuel for lighting, heating, motive power and power for appliances)

EXCLUDE:

Any agreed reductions

9. CAPITAL EXPENDITURE

The generic instructions within this table refer to the whole of question 9. See below for notes addressing specific questions:

Note: information requested may not always be found on a register of capital assets, and should include all assets of any value, even if this is below your Asset Register threshold.

Category	Include	Exclude
Capital assets	<ul style="list-style-type: none"> • Assets within the UK. • Assets that are used repeatedly to facilitate production, or provision of services, for more than one year. • The purchase costs and disposal proceeds of fixed assets, together with any other amounts treated as capital items for taxation purposes. • The total capital value of assets that have been bought on hire purchase in the period covered by the survey. 	<ul style="list-style-type: none"> • Assets outside the UK. • Assets acquired in taking over an existing business or sold as part of a going concern. • Assets of a capital nature acquired for re-sale rather than for use within the business e.g. stocks of vehicles held by motor traders. • Assets like TV adverts or copyrights. • Software licences of up to a year.
Assets transfers and leasing	<ul style="list-style-type: none"> • Assets acquired under finance lease. i.e. where you (the lessee) are responsible for repairs and maintenance. • Assets owned by the business but leased to another business under an operating lease i.e. where you (lessor) are responsible for repairs and maintenance. • Any trade or transfer costs invoiced to you separately. 	<ul style="list-style-type: none"> • Assets leased to another business under finance leases. i.e. where repair and maintenance are carried out by the other business (lessee). • Assets acquired under an operating lease i.e. where responsibility for repair and maintenance are borne by the owner (lessor) of the asset. • Asset transfers between businesses owned by the same enterprise (except where the asset value is considered to be a 'new' acquisition or disposal within the company accounts).
Interest and instalment payments	Not Applicable	<ul style="list-style-type: none"> • Interest and instalment payments under finance leasing arrangements.
Expenditure	<ul style="list-style-type: none"> • Non-deductible VAT. • Expenditure on replacing assets destroyed in circumstances (e.g. fire), which have given rise to a successful insurance claim. • Expenditure on assets acquired for hiring, renting and other leasing purposes, but not finance leasing. • Capital expenditure at any site belonging to the business where operations have not yet begun. 	<ul style="list-style-type: none"> • Deductible VAT. • Capital expenditure on assets for use outside the UK (except ships and aircraft).
Depreciation	Not Applicable	<ul style="list-style-type: none"> • Allowances for depreciation.
Receipts	<ul style="list-style-type: none"> • Grants and allowances from government sources, statutory bodies or local authorities that have been used to acquire or create assets used in production. • Finance relating to Public Private Partnership/ Private Finance Initiative that has been used to acquire assets. 	<ul style="list-style-type: none"> • The proceeds from an insurance claim against the loss of fixed assets.
Additions and work in progress	<ul style="list-style-type: none"> • Progress payment or deposits covering long-term contracts acquiring fixed assets. 	Not Applicable
Work carried out by staff	<ul style="list-style-type: none"> • All work of a capital nature carried out by your own staff, including labour costs and the cost of purchases consumed in the work. 	Not Applicable
Services associated with capital assets	<ul style="list-style-type: none"> • Professional charges, installation costs and other services associated with capital assets must be reported with the asset value. 	Not Applicable

9.1(b) & 9.2(b) EXISTING BUILDINGS AND STRUCTURES FOR OWN USE, OR WHERE YOU ARE RESPONSIBLE FOR MAINTENANCE

INCLUDE:

Used buildings/structures that have been bought or sold

EXCLUDE:

New build. Report this at 9.1(c)

Major refurbishments or improvements to buildings/structures. Report this at 9.1(c)

9.1(c) CONSTRUCTION WORK, NEW BUILD, REFURBISHMENTS OR IMPROVEMENTS TO EXISTING BUILDINGS, FOR OWN USE, OR WHERE YOU ARE RESPONSIBLE FOR MAINTENANCE

INCLUDE:

Work contracted to constructors or arranged through agents or developers

Commercial, industrial, educational and health buildings; public monuments; and other non-residential buildings

Site or land improvements, for own use. E.g. levelling and other land preparation

Construction of structures such as oil wells, platforms, mines, pipes, power lines, transport infrastructure, wind farms, turbines and steel frameworks

Fittings and installations. E.g. lifts, heating, electrics, water and ventilation systems

Professional charges. E.g. legal costs, architects', engineers' and surveyors' fees

Transfer costs, stamp duties and taxes payable to acquire the asset

Delivery, installation and decommissioning costs

EXCLUDE:

Current repair and maintenance costs

Expenditure on land purchased in connection with construction work. Report this at 9.1(a) and 9.2(a)

Structures that are primarily used as residences (dwellings). E.g. houses

Purchase of existing structures such as oil wells, platforms, mines, pipes, power lines, transport infrastructure, wind farms, turbines and steel frameworks. Report this at 9.1(b) and 9.2(b)

9.1(d) & 9.2(c) COMPUTER SOFTWARE PROGRAMS AND DATABASES

INCLUDE:

Program descriptions, extensions, supporting materials for systems and applications

EXCLUDE:

Hardware. Report this at 9.1(e) and 9.1(d)

Cost of ongoing management

9.1(e) & 9.2(d) MACHINERY AND EQUIPMENT

INCLUDE:

Computers and hardware. E.g. printers, keyboards, monitors, servers, terminals and projectors

Telecommunication equipment. E.g. phones, fax machines, switchboards, transmitters, CCTV equipment, cameras, burglar or fire alarms

Transport assets and equipment. E.g. New and used vehicles, special purpose vehicles, trailers, ships, boats, aircraft and railway rolling stock, motor cycles, bicycles, invalid carriages, parts, accessories and major repairs

Electrical and electronic equipment

Fabricated products. E.g. textile, plastic and metal products

General and special purpose machinery and equipment

Small tools

Furniture and office equipment

9.1(f) & 9.2(e) NATURAL RESOURCES

INCLUDE:

Sub soil assets, crude oil, gas, coal, water abstraction, etc

EXCLUDE:

Utilities such as gas, electricity and water

Expenditure on land purchased in connection with construction work. Report this at 9.1(a) and 9.2(a)

9.1(g) & 9.2(f) OTHER NON PRODUCED ASSETS**INCLUDE:**

Goodwill, patents, licenses, concessions, contracts (excluding sports contracts), trade dress, mastheads, domain names, collective and certification marks etc

9.1(h) & 9.2(g) INTELLECTUAL PROPERTY ASSETS

This refers to new protected information and specialised knowledge that are used to facilitate production.

INCLUDE:

Recordings, films and performances

Manuscripts and publications

Plans, instructions and designs. E.g. architectural/engineering plans

EXCLUDE:

Research and development

Patents, licenses and assets for marketing and publicity. Report this at 9.1(g) and 9.2(f)

Works of art. E.g. paintings, even if acquired or disposed of by dealers, galleries or museums

9.1(k) OF THE TOTAL VALUE OF ACQUISITIONS REPORTED AT QUESTION 9.1(i), WHAT WAS THE VALUE OF ASSETS ACQUIRED UNDER FINANCE LEASE?**EXCLUDE:**

Assets acquired and leased to another business under finance lease. i.e. where repair and maintenance is carried out by the other business (lessee)

Assets acquired under an operating lease. i.e. where responsibility for repairs and maintenance is borne by the owner (lessor) of the asset

11. MAJOR PRODUCTS MANUFACTURED & SERVICES PROVIDED

This section relates to your main business activities in order of contribution to sales.

Please find below a list of product codes and a list of service codes. Please choose which code(s) best apply to your business and add it, along with the business activity description to the boxes provided at question 11. Please ensure that you add all three characters of the product code when completing the question.

PRODUCT CODES**FOOD AND LIVE ANIMALS**

P00 - Live animals other than animals of division 03

P01 - Meat and meat preparations

P02 - Dairy products and birds' eggs

P03 - Fish (not marine mammals), crustaceans, molluscs and aquatic invertebrates, and preparations thereof

P04 - Cereals and cereal preparations

P05 - Vegetables and fruit

P06 - Sugars, sugar preparations and honey

P07 - Coffee, tea, cocoa, spices, and manufactures thereof

P08 - Feeding stuff for animals (not including unmilled cereals)

P09 - Miscellaneous edible products and preparations

BEVERAGES AND TOBACCO

P11 - Beverages

P12 - Tobacco and tobacco manufactures

CRUDE MATERIALS, INEDIBLE, EXCEPT FUELS

P21 - Hides, skins and furskins, raw

P22 - Oil-seeds and oleaginous fruits

P23 - Crude rubber (including synthetic and reclaimed)

P24 - Cork and wood

P25 - Pulp and waste paper

P26 - Textile fibres (other than wool tops and other combed wool) and their wastes (not manufactured into yarn or fabric)

P27 - Crude fertilizers, other than those of division P56, crude minerals (excluding coal, petroleum, precious stones)

P28 - Metalliferous ores and metal scrap

P29 - Crude animal and vegetable materials, n.e.s.

MINERAL FUELS, LUBRICANTS AND RELATED MATERIALS

P32 - Coal, coke and briquettes

P33 - Petroleum, petroleum products and related materials

P34 - Gas, natural and manufactured

P35 - Electric current

ANIMAL AND VEGETABLE OILS, FATS AND WAXES

P41 - Animal oils and fats

P42 - Fixed vegetable fats and oils, crude, refined or fractionated

P43 - Animal or vegetable fats and oils, processed; waxes of animal or vegetable origin; inedible mixtures or preparations of animal or vegetable fats or oils, n.e.s.

CHEMICALS AND RELATED PRODUCTS, N.E.S.

P51 - Organic chemicals

P52 - Inorganic chemicals

P53 - Dyeing, tanning and colouring materials

P54 - Medicinal and pharmaceutical products

P55 - Essential oils and resinoids and perfume materials; toilet, polishing and cleansing preparations

P56 - Fertilizers (other than those of group P27)

P57 - Plastics in primary forms

P58 - Plastics in non-primary forms

P59 - Chemical materials and products, n.e.s.

MANUFACTURED GOODS CLASSIFIED CHIEFLY BY MATERIAL

P61 - Leather, leather manufactures, n.e.s., and dressed furskins

P62 - Rubber manufactures, n.e.s.

P63 - Cork and wood manufactures (excluding furniture)

P64 - Paper, paperboard and articles of paper pulp, of paper or of paperboard

P65 - Textile yarn, fabrics, made-up articles, n.e.s., and related products

P66 - Non-metallic mineral manufactures, n.e.s.

P67 - Iron and steel

P68 - Non-ferrous metals

P69 - Manufactures of metals, n.e.s.

MACHINERY AND TRANSPORT EQUIPMENT

P71 - Power-generating machinery and equipment

P72 - Machinery specialized for particular industries

P73 - Metalworking machinery

P74 - General industrial machinery and equipment, n.e.s., and machine parts, n.e.s.

P75 - Office machines and automatic data-processing machines

P76 - Telecommunications and sound-recording and reproducing apparatus and equipment

P77 - Electrical machinery, apparatus and appliances, n.e.s., and electrical parts thereof (including non-electrical counterparts, n.e.s., of electrical household-type equipment)

P78 - Road vehicles (including air-cushion vehicles)

P79 - Other transport equipment

MISCELLANEOUS MANUFACTURED ARTICLES

P81 - Prefabricated buildings; sanitary, plumbing, heating and lighting fixtures and fittings, n.e.s.

P82 - Furniture, and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings

P83 - Travel goods, handbags and similar containers

P84 - Articles of apparel and clothing accessories

P85 - Footwear

P87 - Professional, scientific and controlling instruments and apparatus, n.e.s.

P88 - Photographic apparatus, equipment and supplies and optical goods, n.e.s.; watches and clocks

P89 - Miscellaneous manufactured articles, n.e.s.

COMMODITIES AND TRANSACTIONS NOT CLASSIFIED ELSEWHERE

P91 - Postal packages not classified according to kind

P93 - Special transactions and commodities not classified according to kind

P96 - Coin (other than gold coin), not being legal tender

P97 - Gold, non-monetary (excluding gold ores and concentrates)

PG1 - GOLD, MONETARY

PG2 - GOLD COIN AND CURRENT COIN

SERVICE CODES

S01 - Agricultural, Mining and On-site Processing Services

S02 - Business and Professional Services

S03 - Communication Services

S04 - Computer and Information Services

S05 - Construction Goods and Services

S06 - Financial Services

S07 - Insurance Services

S08 - Merchanting and Other Trade-related Services

S09 - Personal, Cultural and Recreational Services

S10 - Royalties and Licenses

S11 - Technical Services

S12 - Other Trade in Services

13. OWNER BASE

A family business is defined where;

One family holds more than 50% of voting shares and/or;

One family supplies a significant proportion of the senior management and effectively controls the business and/or;

A family or a family relationship influences the enterprise, and the latter is perceived to be a family business