



## Annual Business Survey 2021

**Please do not discard this important document - your response is legally required**

00001 34300  
CONTACT NAME  
OFFICE FOR NATIONAL STATISTICS  
GOVERNMENT BUILDINGS  
CARDIFF ROAD  
NEWPORT  
NP10 8XG  
\*\*\*\*\* EXAMPLE PRINT \*\*\*\*\*

Please write any changes to your name and address in the box below, using black ink

**To be completed for:** THE BUSINESS NAMED ABOVE

**Please complete and return by 3 May 2022  
or within 2 months of your business year end  
Your reporting period should cover 2021 - See section A**

Dear Sir or Madam,

Please find the 2021 questionnaire for the Annual Business Survey (ABS) attached. If actual figures are not available, please provide informed estimates. Once complete, the questionnaire can be returned by post or fax using the details in the box below. The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates.

We guarantee that while your employment is less than 10, you will receive no more than 1 questionnaire for this ONS business survey. You must complete and return this questionnaire on time, after which you will be excluded from all business surveys for at least 3 years. The Annual Survey of Hours and Earnings and the Business Insights and Conditions Survey are not covered by this guarantee.

If you do not complete and return this questionnaire, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). However, we appreciate the difficult trading circumstances experienced by many UK businesses at present and are grateful for any data you can provide. All the information you provide is kept strictly confidential. It is illegal for us to reveal your data, or identify your business, to unauthorised persons.

If it would help, you can request an electronic **PDF version of the questionnaire** by mailing [surveycomments@ons.gov.uk](mailto:surveycomments@ons.gov.uk) and quoting the survey code and reference number from the box below.

Thank you for your co-operation,  
Office for National Statistics

### Questionnaire return details

**To return via fax:** 01633 652707

**To return via post:** Please use the prepaid envelope provided which is addressed to:  
Office for National Statistics, Government Buildings, Cardiff Road, Newport, NP10 8XG

### Contact numbers

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **ABS Survey Team** 0300 1234 937  
or go to [www.ons.gov.uk/surveys](http://www.ons.gov.uk/surveys)

### When contacting the office you may be asked for the following information

**Survey code:** 202

**Reference number:** 4990 0000 000

**Period:** 202112

- Telephone calls may be recorded for training and quality purposes

202 1819 34300

49900000000 C 00000000 A 202 202112 001

F P G 2 0 2

**ABS**



## Introduction to the Annual Business Survey (ABS)

### Purpose of this survey

The Annual Business Survey (ABS) samples UK businesses and other related establishments according to their employment size and industry sector. The statistics produced help to improve the overall quality of National Accounts and the measurement of Gross Domestic Product (GDP).

In addition to the National Accounts, the ABS is also used by the Scottish Government and Welsh Government in the compilation of both regional country specific Input/Output tables and Indices of Production.

### What your Annual Business Survey questionnaire should cover

This survey asks for information on business activity in England, Scotland and Wales but excludes Northern Ireland, the Channel Islands and Isle of Man.

### Information required

This questionnaire is divided into nine sections, which ask for information about:

**Section A** - return period

**Section B** - income

**Section C** - expenditure

**Section D** - value of stocks held

**Section E** - capital assets

**Section F** - international trade in services

**Section G** - international trade in goods

**Section H** - research and development

**Section I** - contact details

### How to Complete the Questionnaire

**This questionnaire will be scanned, therefore please:**

- Read accompanying notes before completing your return
- Complete in **black ink**
- Ensure letters and numbers are PRINTED and centred within each box
- Do not use commas ,
- Do not cross sevens 7 or zeros 0
- Please round your figures to the nearest £1,000

● For example £16,805 = £ 

								1	7	000
--	--	--	--	--	--	--	--	---	---	-----

You may find it useful to take a copy of this questionnaire for future reference or to answer any queries that may arise.



Please give values to the nearest £ thousand

**Section A - Return Period (see note A)**

Your return period should cover the year 2021. If no figures are available for that period, your return should relate to a business year that ends between 6 April 2021 and 5 April 2022.

**1. What are the dates of the 12 month period that you will be reporting for?**

If you traded for only part of the year, please provide figures for the period in which you were trading.

D D      M M      Y Y Y Y                          D D      M M      Y Y Y Y

From:       11      To:       12

**Section B - Income (excluding VAT) (see note B)****2.1 What was your total turnover from the following excluding VAT?****Include:**

- Progress payments on work in progress
- Total takings/total sales in respect of invoices raised

**Exclude:**

- Grants
- Sales of fixed assets
- Output for own final use
- VAT

(a) Sale of goods and services in respect of invoices raised during the period ..... £           000 399 EFG

(b) **Of which** were goods sold to the general public ..... £           000 300 EFG

**2.2 What was your income from the following activities?**

(a) Monies received from Insurance claims ..... £           000 317 EFG

(b) Subsidies received from UK government sources and the EU ..... £           000 414 EFG

**Of which** (c) Subsidies received under the Work and Health Programme; subsidies related to the coronavirus (COVID-19) pandemic eg the Coronavirus Job Retention Scheme (CJRS), Job Support Scheme (JSS) ..... £           000 432 EFG

(d) Other income recorded in your profit/loss account ..... £           000 325 EFG

**2.3 Environmental Turnover****(a) Does your business produce good(s) and/or service(s) that protect the environment?**

**Include:** goods and/or services produced by your business

- eg the production or installation of solar panels
- eg waste collection, treatment and disposal services
- eg environmental consultancy and training services

**Exclude:** goods and/or services used by your business

- eg the use of energy saving light bulbs
- eg the consumption of recycled materials

Yes  → Go to question 2.3 (b)

No  → Go to **Section C** 80 MRK

**(b) What proportion of your total turnover relates to the environmental good(s) and/or service(s) produced?**

0 - 9%      Please  one box only

10 - 24%

25 - 49%

50 - 74%

75 - 100% 81 MRN



Please give values to the nearest £ thousand

**Section C - Expenditure (see note C)**

**Employment**

An employee is anyone aged 16 or over that your organisation pays directly from its payroll(s), in return for carrying out a full-time or part-time job or being on a training scheme.

**Include:**

- All workers ie permanent, temporary, casual and seasonal workers, paid directly from this business's payroll(s)
- Those temporarily absent but still being paid, for example parental leave, on holiday or sick

**Exclude:**

- Former employees only receiving a pension
- Self-employed workers
- Subcontractors
- 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

**3. What was your expenditure on the following?**

(a)	Gross wages and salaries .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	446	EFG
(b)	Employers' National insurance contributions .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	448	EFG
(c)	Employers' contributions to pensions funds .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	449	EFG
(d)	Redundancy and severance payments .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	447	EFG
(e)	<b>Total employment costs</b> <b>This should be the sum of 3 (a) - 3 (d)</b> .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	450	EFG

**All Other Expenditure (except employment costs)**

**4. What was your expenditure on the following?**

**Note:** Please give amounts payable **excluding** employment costs, all interest payments, amounts charged to capital account and capitalised building repairs.

**Goods, Raw Materials and Energy**

(a)	Goods and raw materials .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	402	EFG
(b)	Goods bought for resale .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	403	EFG
(c)	Energy ( <b>including:</b> electricity, gas, heating oil, petrol, diesel and oil costs) .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	427	EFG
(d)	Water .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	428	EFG
(e)	Sewerage and Waste disposal .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	435	EFG
(f)	Services bought for resale .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	433	EFG



Please give values to the nearest £ thousand

**Services for Business Use**

(g) Subcontractors .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	421	EFG
(h) Hiring, leasing or renting plant, machinery and vehicles .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	405	EFG
(i) Commercial insurance premiums .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	406	EFG
(j) Road transport services [ <b>excluding</b> : fuel costs (please record these under 4 (c) vehicle excise duty (please record these under 5 (b))]	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	407	EFG
(k) Telecommunication services .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	408	EFG
(l) Computer related services .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	409	EFG
(m) Advertising and marketing .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	410	EFG
(n) Employment agencies .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	430	EFG
(o) Any other services for business use .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	411	EFG
(p) <b>Total purchases of goods, raw materials, energy and services</b> <b>This should be the sum of 4 (a) - 4 (o)</b> .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	499	EFG

**Rates, Duties, Levies and Taxes Paid to the Government**

**Include:**

- National non-domestic (business) rates
- Vehicle excise duty (also known as road, car or vehicle tax)
- Climate change levy

**Exclude:**

- VAT
- Tax already included in the purchase of goods, materials and services
- Corporation tax
- Income tax
- Capital gains tax

**5. What was your expenditure on the following?**

(a) National non-domestic (business) rates .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	412	EFG
(b) Vehicle excise duty .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	431	EFG
(c) Climate change levy .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	455	EFG
(d) Other amounts paid for rates, duties, levies and taxes (See exclusions above) .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	413	EFG
(e) <b>Total rates, duties, levies and taxes</b> <b>This should be the sum of 5 (a) - 5 (d)</b> .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	400	EFG

**Section D - Value of Stocks Held (see note D)**

<b>6 (a) What was your total value of Work in Progress at the <u>start</u> of the reporting period?</b> .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	501	EFG
<b>(b) What was your total value of Work in Progress at the <u>end</u> of the reporting period?</b> .....	£	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	000	502	EFG



Please give values to the nearest £ thousand

**Section E - Capital Assets (see note E)**

Provide values for acquisitions and proceeds from the disposal of capital assets that are used repeatedly to facilitate production, or provide services, for more than one year.

**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.

**7. For this reporting period, what was the value of acquisitions and proceeds from disposal of capital assets for the following:**

	Value of Acquisitions	Value of Proceeds from Disposals	
(a) Land ( <b>excluding</b> buildings) <u>for own use</u> . . . . .	£ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text" value="000"/>	£ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text" value="000"/>	NHA
	763	765	

**Of which:**

i) Transfer costs and professional charges <b>eg</b> surveyors' fees . . . . .	£ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text" value="000"/>	£ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text" value="000"/>	NHA
	1639	1640	

(b) Existing buildings and structures for own use, or where you are responsible for non-dwelling maintenance

**Include:**

- Used buildings/structures that have been bought or sold

**Exclude:**

- Newly built. Report this at 7 (c)
- Major refurbishment or improvements to buildings and structures. Report this at 7 (c) . . . . .

	Value of Acquisitions	Value of Proceeds from Disposals	
£ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text" value="000"/>	£ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text" value="000"/>	NHA	
	764	766	

(c) Construction work including newly built, refurbishments or improvements to existing buildings for own use, or where you are responsible for non-dwelling 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 **eg** 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 **eg** lifts, heating, electric, water and ventilation systems
- Professional charges **eg** 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 7 (a)
- Structures that are used primarily as residences (dwellings) **eg** 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 7 (b) . . . . .

	Value of Acquisitions		
£ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text" value="000"/>	NHB		
	1641		



Please give values to the nearest £ thousand

(d) Computer software programs and databases

**Include:**

- Program descriptions, extensions, supporting materials for systems and applications

**Exclude:**

- Hardware. Report this at 7 (e)
- Cost of ongoing management

	Value of Acquisitions	Value of Proceeds from Disposals
i) developed by own staff for business use . . . . .	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 000	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 000
	771	1642
ii) purchased or developed externally (bespoke) . . . . .	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 000	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 000
	788	1643

NHA

NHA

(e) Machinery and equipment

**Include:**

- Computers and hardware eg printers, keyboards, monitors, servers, terminals and projectors
- Telecommunication equipment eg phones, fax machines, switchboards, transmitters, CCTV equipment, cameras, burglar or fire alarms
- Transport assets and equipment eg new and used vehicles, special purpose vehicles, trailers, ships, boats, aircraft and railway rolling stock, motorcycles, bicycles, parts, accessories and major repairs
- Electrical and electronic equipment
- Fabricated products eg textile, plastic and metal products
- General and special purpose machinery and equipment
- Small tools
- Furniture and office equipment . . .

	Value of Acquisitions	Value of Proceeds from Disposals
	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 000	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 000
	1644	1645

NHA

(f) Natural resources

**Include:**

- Subsoil 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 7 (a) . . . . .

	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 000	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 000
	1646	1647

NHA

(g) Other non-produced assets

**Include:**

- Goodwill (**excluding** impairment charges) patents, licences, concessions, contracts (**excluding** sports contracts), trade dress, mastheads, domain names, collective and certification marks, etc . . . . .

	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 000	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 000
	1648	1649

NHA

**Of which:**

i) Goodwill . . . . .	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 000
	1650

NHB

This section continues overleaf



Please give values to the nearest £ thousand

(h) 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  
 eg architectural/engineering plans

- Exclude:**
- Research and development
  - Patents, licences, and assets for marketing and publicity.  
 Report this at 7 (g)
  - Works of art  
 eg paintings, even if acquired or disposed of by dealers, galleries or museums .....

	Value of Acquisitions		Value of Proceeds from Disposals	
£	<input type="text" value=""/>	000	£	<input type="text" value=""/>
		1651		1652

NHA

(i) What was the total value of capital assets?

This should be the sum of 7 (a) to 7 (h).

£	<input type="text" value=""/>	000	£	<input type="text" value=""/>	000
		600			699

NHA

(j) Of the total value of acquisitions reported at question 7 (i), what was the value of work carried out by own staff for business use?  
 This should be the value of work carried out by own staff for assets at 7 (c), 7 (e), and 7 (h) .....

£	<input type="text" value=""/>	000
		602

NHB

(k) Of the total value of acquisitions reported at question 7 (i), what was the value of assets acquired under finance lease?

- Exclude:**
- Assets acquired and leased to another business under finance lease **ie** repair and maintenance is carried out by the other business (lessee)
  - Assets acquired under an operating lease **ie** responsibility for repairs and maintenance is borne by the owner (lessor) of the asset .....

£	<input type="text" value=""/>	000
		601

NHB





Please give values to the nearest £ thousand

**Section F - International Trade in Services; Exports and Imports (excluding Goods) (see note F)**

**Include:**

- Transactions with branches or subsidiaries of UK businesses that are located outside the UK
- Transactions with a subsidiary or parent of your company located outside the UK

**Exclude:**

- Transactions with branches or subsidiaries of foreign businesses that are located within the UK
- Goods

8. **What was your income from services provided to individuals, enterprises or other organisations based outside the UK? . . . . .** £ 000 **1 6 3**

EFG

9. **What was your expenditure on services provided by individuals, enterprises or other organisations based outside the UK? . . . . .** £ 000 **1 6 4**

EFG

**Section G - International Trade in Goods; Exports and Imports (excluding Services) (see note G)**

**Include:**

- Transactions with branches or subsidiaries of UK businesses that are located outside the UK
- Transactions with a subsidiary or parent of your company located outside the UK

**Exclude:**

- Transactions with branches or subsidiaries of foreign businesses that are located within the UK
- Services

10. **Did your business export goods to individuals, enterprises or other organisations based outside the UK?**  
eg raw materials, semi or finished manufactured goods

Yes   
No  **15**

MRK

11. **Did your business import goods from individuals, enterprises or other organisations based outside the UK?**  
eg raw materials, semi or finished manufactured goods

Yes   
No  **16**

MRK

## Section H - Research and Development

### What is R&D?

Research and Development covers **three** types of activity:

1. Basic research
2. Applied research
3. Experimental development

R&D comprises creative and systematic work undertaken in order to increase the stock of knowledge, and in order to devise new applications of available knowledge. R&D activity **must** have elements of **all of these five** criteria:

1. **Novel** - To be aimed at new findings
2. **Creative** - To be based on original, not obvious, concepts and hypotheses
3. **Uncertain** - To be uncertain about the final outcome
4. **Systematic** - To be planned and budgeted
5. **Transferable/reproducible** - To lead to results that could possibly be reproduced

12. Did the business carry out any in-house research and development in this reporting period or intend to do so in the next?

Yes

No  9

## Section I - Comments and Contact Details

Please use this box if you wish to make any comments regarding the information provided on this return.

Please include details of:

- any significant impacts upon your data resulting from changes to your business (for example, changes to your business structure or type of activity undertaken)
- changes in the accounting approaches you have taken (for example, change of accounting standard such as IFRS, regulatory changes)
- any significant changes upon your data as a result of the coronavirus (COVID-19) pandemic

13. Please write the details of the person we should contact if we have any queries regarding the data returned on this questionnaire.

Contact Name

Position in business

Telephone Number   Ext

Fax Number

E-mail address

Signature ..... Date .....

**Thank you for completing this questionnaire.**

MRK



## NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

### WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

Any activity outside the UK lasting for more than one year should be **excluded** from this questionnaire - **except** all installation activities outside the UK, which should be **included** regardless of the length of period of the work carried out. Any work done in connection with overseas contracts where employees travel abroad regularly for short periods should be **included** and any overseas activity which is deemed to be capital expenditure in that country should be **excluded**.

#### NOTE A: RETURN PERIOD

If you commenced trading during 2021, then your return should cover the period from the commencement of your business until 31 December 2021 or, alternatively, any date up to 5 April 2022.

If you ceased trading during 2021, then your return should cover the period 1 January 2021 to the date you ceased to trade or, alternatively, from the beginning of your last business year up to the cessation date.

#### NOTE B: INCOME

##### 2.1 (a) TOTAL TURNOVER (EXCLUDING VAT)

Figures should be given gross of indirect taxes, duties and levies (**except** VAT) invoiced to the customer.

Include	Exclude
<ul style="list-style-type: none"> <li>● All sales of goods (<b>except</b> fixed capital assets) <b>including</b> exports and goods purchased and resold without processing;</li> <li>● Provision of goods and/or services to other parts of your company or organisation which are <b>not</b> 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;</li> <li>● Work done on customers' materials (<b>including</b> the value of any additional materials added);</li> <li>● Income from construction activity (even if subcontracted);</li> <li>● Income from all industrial and non-industrial services rendered;</li> <li>● Progress payments received for Work in Progress on long-term contracts which have <b>not</b> been identified as stocks on the balance sheet;</li> <li>● Income derived from the renting of property. Income derived from the renting of land (if recorded separately within your accounts) should be <b>included</b> in 2.2 (d);</li> <li>● Amounts received for the right to use patents, trademarks, copyrights etc;</li> <li>● Receipts from government for goods and services supplied free (or at a subsidised rate) under the National Health Service and similar public services;</li> <li>● Transport, insurance and packaging charges (less amounts for returnable containers) invoiced by your business (even if invoiced separately);</li> <li>● Income from subcontracted activities;</li> <li>● For commission work (<b>ie</b> where you do not hold title to goods sold), the commission/fee is to be <b>included</b> but not the full transaction price. Also to be <b>included</b> here are costs incurred and passed on to the customer;</li> <li>● The value of second-hand goods taken in part exchange (such second-hand goods should also be recorded as purchases);</li> <li>● Service charges for credit provided (but <b>not</b> interest charges);</li> <li>● The value of vouchers, tokens and coupons used by customers as a means of payment (but <b>not</b> the sale of such vouchers etc to customers);</li> <li>● Royalty payments received;</li> <li>● Management fees.</li> </ul>	<ul style="list-style-type: none"> <li>● Output for own final use;</li> <li>● Income recorded as extraordinary income in your accounts;</li> <li>● Amounts received from the sale of fixed capital assets;</li> <li>● Amounts received from the sale of patents, trademarks, copyrights etc;</li> <li>● Grants from any source;</li> <li>● Subsidies from UK public authorities and the European Union (EU);</li> <li>● Value of insurance claims received. <b>Include</b> these in 2.2 (a);</li> <li>● Income recorded as "Other Operating Income" in your accounts. <b>Include</b> this in 2.2 (d);</li> <li>● All trade, cash or other discounts and rebates (<b>ie</b> record turnover net of these);</li> <li>● Income derived from the renting of land (if recorded separately within your accounts). <b>Include</b> this in 2.2 (d);</li> <li>● Interest payments received and other similar income;</li> <li>● Dividends received;</li> <li>● Amounts arising from donations and fundraising activities;</li> <li>● The full value of any transfer fees received.</li> </ul>

## NOTE B: INCOME (Continued)

### 2.1 (b) GOODS SOLD TO THE GENERAL PUBLIC

Retail turnover is the value of sales (**including** installation) of goods to the general public (and not businesses) for personal or household use.

Where exact figures for wholesale/retail split are not available, informed estimates should be used.

Include	Exclude
<ul style="list-style-type: none"><li>• Sales of food, confectionery, drinks, envelopes and other stationery, knitting wool, ornaments, toys and games etc;</li><li>• Installation work on domestic and household appliances only when in combination with sale of goods;</li><li>• Retail sale by commission agents;</li><li>• Commission on lottery sales;</li><li>• Commission from sales of telephone top-up cards;</li><li>• For commission work (<b>ie</b> where you do not hold title to goods sold), the commission/fee is to be included but <b>not</b> the full transaction price. Also to be <b>included</b> here are costs incurred and passed on to the customer;</li><li>• Service charges for credit provided (but <b>not</b> interest charges);</li><li>• Receipts from government for goods and services supplied free (or at a subsidised rate) under the National Health Service and similar public services;</li><li>• Income from retail sales over the Internet (where you hold title to the goods sold);</li><li>• Over the counter supply of drugs, medicines and general supplies;</li><li>• Commission received on sales by other businesses operating on your premises (<b>excluding</b> the total value of the sale).</li></ul>	<ul style="list-style-type: none"><li>• Income (<b>including</b> repair and maintenance) from other businesses;</li><li>• Sales, repair and maintenance of motor vehicles, motorcycles, their parts and accessories and of fuel for these;</li><li>• Sales of food and drink as a catering activity (<b>including</b> staff canteens, take-away food and bar sales);</li><li>• Renting and hiring of goods;</li><li>• Income from postal activities and Post Office Ltd;</li><li>• Sales of services (<b>eg</b> holidays, cinema and other tickets, membership fees);</li><li>• Turnover from work on the structure of a building (<b>eg</b> decorating, plumbing);</li><li>• Sales and maintenance of land and buildings;</li><li>• Agricultural merchants - sales to farmers;</li><li>• Drugs, medicines and general supplies administered by vets during treatment;</li><li>• Installation work on domestic and household appliances when <b>not</b> in combination with sale of goods.</li></ul>

### 2.2 (a) MONIES RECEIVED FROM INSURANCE CLAIMS

Include	Exclude
<ul style="list-style-type: none"><li>• Claims received from all forms of commercial insurance (<b>eg</b> fire, motor vehicle, accident, transit within the UK, loss of profit). Insurance companies should only record claims made on behalf of own business.</li></ul>	<ul style="list-style-type: none"><li>• Claims received from sinking fund policies, policies providing pensions, superannuation or other retirement, sickness, personal, accident, disability or death benefits for employees or their dependants;</li><li>• Any claims receivable from re-insurance business written.</li></ul>

### 2.2 (b) SUBSIDIES RECEIVABLE

These are amounts receivable from UK government bodies or the EU to reduce the price of products (goods or services) sold into a market environment.

Include	Exclude
<ul style="list-style-type: none"><li>• Import and Export refunds (<b>eg</b> under the EU's Common Agricultural Policy). <b>Include</b> these in 2.2 (b);</li><li>• Subsidies on payroll or workforce [<b>eg</b> through The Work and Health Programme (formerly known as The Work Programme)] which should also be recorded separately in 2.2 (c);</li><li>• Subsidies introduced due to the coronavirus (COVID-19) pandemic, eg the Coronavirus Job Retention Scheme (CJRS), Job Support Scheme (JSS), which should also be recorded separately in 2.2 (c).</li></ul>	<ul style="list-style-type: none"><li>• Grants received from any source <b>i.e.</b> UK government bodies, EU, charitable organisations etc. Grants are defined as one-off payments received with the intention to lessen the burden of capital expenditure <b>ie</b> new building work, machinery etc;</li><li>• Receipts from government for goods and services supplied free (or at a subsidised rate) under the National Health Service and similar public services;</li><li>• Grants to cover historical losses or for the cancellation of debt;</li><li>• Grants related to the coronavirus (COVID-19) pandemic.</li></ul>

### 2.2 (d) VALUE OF OTHER INCOME RECORDED IN YOUR PROFIT/LOSS ACCOUNTS

Include	Exclude
<ul style="list-style-type: none"><li>• Income derived from the renting of land (if recorded separately within your accounts);</li><li>• Interest and dividends;</li><li>• All trade, cash or other discounts and rebates that are recorded in your profit and loss and/or income and expenditure accounts.</li></ul>	

## NOTE C: EXPENDITURE

### 3. EMPLOYMENT

#### (a) GROSS WAGES AND SALARIES

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.

<b>Include</b>	<b>Exclude</b>
<ul style="list-style-type: none"><li>• All overtime payments, bonuses, commissions;</li><li>• Payments to those temporarily absent (<b>eg</b> on holiday, sick, or on parental leave);</li><li>• The cost to the employer of all expenses and benefits in kind. These <b>include</b>: assets transferred to employees (<b>ie</b> cars, property, goods or other assets); payments made on behalf of employees; mileage allowances and fuel payments (unless the payments are in respect of travelling expenses), subsidies to staff canteens, sports club membership, nurseries and playschemes, health insurance etc. National Insurance, pension and redundancy contributions should be recorded under questions 3 (b), (c) &amp; (d) respectively;</li><li>• 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 B);</li><li>• Any "signing on fees" paid to employees;</li><li>• Accrued holiday pay.</li></ul>	<ul style="list-style-type: none"><li>• Travelling and subsistence expenses. <b>Include</b> these in 4 (o);</li><li>• Payments to homeworkers on piecework rates. <b>Include</b> these in 4 (o);</li><li>• Redundancy and severance payments. <b>Include</b> these in 3 (d);</li><li>• Payments to employment agencies for the services of agency staff. <b>Include</b> these in 4 (n);</li><li>• All National Insurance contributions. <b>Include</b> Employers' National Insurance contributions in 3 (b);</li><li>• Contributions to other pension and welfare schemes. <b>Include</b> these in 3 (c);</li><li>• 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. <b>Include</b> these in 2.2 (b).</li></ul>

#### (c) EMPLOYERS' CONTRIBUTIONS TO PENSION FUNDS

Employers' pension contributions should represent actual net amounts rather than notional values.

<b>Include</b>	<b>Exclude</b>
<ul style="list-style-type: none"><li>• Payments into pension funds providing retirement or death benefits for employees, <b>including</b> former employees or their dependants;</li><li>• Payments to Welfare Schemes.</li></ul>	<ul style="list-style-type: none"><li>• Employers' National Insurance contributions. <b>Include</b> these in 3 (b);</li><li>• Top up of pension funds or withdrawals from pension funds;</li><li>• Contributions by employers for their own personal pension schemes;</li><li>• Expenditure on leisure, medical, crèche etc facilities for employees.</li></ul>

#### (d) REDUNDANCY AND SEVERANCE PAYMENTS

<b>Include</b>	<b>Exclude</b>
<ul style="list-style-type: none"><li>• Golden handshakes.</li></ul>	<ul style="list-style-type: none"><li>• Rebates received from National Insurance Redundancy Fund;</li><li>• Accrued holiday pay. <b>Include</b> this in 3 (a).</li></ul>

#### 4. GOODS, RAW MATERIALS AND ENERGY

State the net cost of purchases made during the period of this return whether or not they were used or resold 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).

##### (a) GOODS AND RAW MATERIALS

Include	Exclude
<ul style="list-style-type: none"> <li>● The cost of raw materials, components, semi-manufactures, workshop and office materials (stationery and consumables), machine spares and packaging materials charged to you;</li> <li>● Any imports of goods should be valued Free on Board (FOB);</li> <li>● Transfers of goods to your business from other parts of your company or organisation which are <b>not</b> covered by this return. These should be valued as if purchased from an independent supplier. If you are unable to supply figures on this basis, please value them at transfer cost;</li> <li>● The cost of any materials you have supplied for work done by you as a subcontractor;</li> <li>● The cost of materials purchased for use in the installation, repair or maintenance of customers' goods;</li> <li>● Purchase of telephone handsets and modems;</li> <li>● Food and drink used in the preparation of meals and drinks;</li> <li>● Drugs, medicines and general supplies administered by vets during treatment;</li> <li>● Building materials you have purchased for your own use.</li> </ul>	<ul style="list-style-type: none"> <li>● Goods or services purchased for resale without processing. <b>Include</b> these in 4 (b) or 4 (f);</li> <li>● Transport costs on purchases paid to a third party. <b>Include</b> these in 4 (j) or 4 (o) as appropriate;</li> <li>● Amounts charged to capital account. <b>Include</b> these in section E.</li> </ul>

##### (b) GOODS BOUGHT FOR RESALE

Include	Exclude
<ul style="list-style-type: none"> <li>● Any goods bought on a 'sale or return' basis which were subsequently sold but <b>exclude</b> the cost of those returned unsold;</li> <li>● The purchase price paid for the goods for resale <b>including</b> any duties paid by the seller;</li> <li>● The full purchase price of property bought and sold in the same financial period, without development.</li> </ul>	<ul style="list-style-type: none"> <li>● The cost of materials purchased for use in the installation, repair or maintenance of customers' goods. <b>Include</b> these in 4 (a);</li> <li>● Food and drink requiring preparation before sale;</li> <li>● Any other goods "sold" as part of a service (<b>eg</b> drugs, medicines and general supplies <b>including</b> those administered by vets during treatment). <b>Include</b> these in 4 (a);</li> <li>● The full value of any transfer fees paid out;</li> <li>● Excise duties paid by yourselves. <b>Include</b> these in 2.2 and 5 (d).</li> </ul>

##### (d) WATER

Include	Exclude
<ul style="list-style-type: none"> <li>● Water abstraction application charges;</li> <li>● Water rates <b>including</b> water used in open system water cooling and air conditioning.</li> </ul>	<ul style="list-style-type: none"> <li>● Waste disposal, sewerage and effluent disposal charges. <b>Include</b> these in 4 (e);</li> <li>● Bottled water;</li> <li>● Water abstraction licence fees. <b>These should not be recorded anywhere in this questionnaire.</b></li> </ul>

##### (f) SERVICES BOUGHT FOR RESALE

Include	Exclude
<ul style="list-style-type: none"> <li>● Sales of services bought and then sold on to a customer without actually changing the service sold (<b>eg</b> conference organisers: when a conference hall is hired by yourself but the cost passed on to your client);</li> <li>● Employment agency costs which are passed on to customers – <b>Employment agency sector only</b>;</li> <li>● Hiring, renting or leasing costs which are passed on to customers – <b>Hiring, Leasing and Renting sector only</b>.</li> </ul>	

#### 4. GOODS, RAW MATERIALS AND ENERGY (Continued)

##### SERVICES FOR BUSINESS USE

##### (h) HIRING, LEASING OR RENTING PLANT, MACHINERY AND VEHICLES

Include	Exclude
<ul style="list-style-type: none"> <li>Rental of telephone handsets and modems;</li> <li>Car hire or other vehicle hire without drivers.</li> </ul>	<ul style="list-style-type: none"> <li>Hire purchase repayments and finance leasing payments. See section E;</li> <li>Amounts payable for road vehicles hired with drivers. <b>Include</b> these in 4 (j).</li> </ul>

##### (i) COMMERCIAL INSURANCE PREMIUMS

Include	Exclude
<ul style="list-style-type: none"> <li>Premiums for all forms of commercial insurance <b>including</b> insurance premium tax (<b>eg</b> fire, motor vehicle, accident, transit within the UK, loss of profit).</li> </ul>	<ul style="list-style-type: none"> <li>Premiums for sinking fund policies;</li> <li>Premiums for policies providing pensions, superannuation or other retirement, sickness, personal accident, disability or death benefits for employees or their dependants. <b>Include</b> these in 3 (c);</li> <li>Employers' National Insurance contributions. <b>Include</b> these in 3 (b);</li> <li>Value of insurance claims received. <b>Include</b> these in 2.2 (a).</li> </ul>

##### (j) ROAD TRANSPORT SERVICES

Include	Exclude
<ul style="list-style-type: none"> <li>The cost of freight transport by road only;</li> <li>Road transport used for furniture removal;</li> <li>Road transport services purchased for own staff use (<b>eg</b> buses, taxis etc);</li> <li>Amounts payable for road vehicles hired with drivers.</li> </ul>	<ul style="list-style-type: none"> <li>Car hire or other vehicle hire without drivers. <b>Include</b> these in 4 (h).</li> </ul>

##### (k) TELECOMMUNICATION SERVICES

Include	Exclude
<ul style="list-style-type: none"> <li>Rental charges on telephone services <b>including</b> mobile phone services;</li> <li>The cost of telephone calls, facsimiles, Internet services and data transmission.</li> </ul>	<ul style="list-style-type: none"> <li>The cost of all telephone handsets and modem equipment. Purchases of these should be <b>included</b> in 4 (a), <b>except</b> if charged to capital account then these should be <b>included</b> in section E. Payments for rental of such equipment should be recorded in 4 (h).</li> </ul>

##### (l) COMPUTER RELATED SERVICES

Include	Exclude
<ul style="list-style-type: none"> <li>Consultancy charges on computer software and hardware;</li> <li>Cost of repair, maintenance and installation of office and computing machinery.</li> </ul>	<ul style="list-style-type: none"> <li>Computer hardware, software and programs written by a third party to be used for more than one year. <b>Include</b> these in section E.</li> </ul>

##### (m) ADVERTISING AND MARKETING SERVICES

Include	Exclude
<ul style="list-style-type: none"> <li>Payments for advertising or marketing campaigns, <b>including</b> payments for television or radio media time, newspaper or billboard space;</li> <li>Payments for market research and public relations activities carried out by a third party.</li> </ul>	<ul style="list-style-type: none"> <li>Market research and public relations activities carried out by your own staff.</li> </ul>

##### (n) EMPLOYMENT AGENCIES

Include	Exclude
	<ul style="list-style-type: none"> <li>Employment agency costs which are passed on to customers. <b>Include</b> these in 4 (f) – <b>Employment Agency sector only</b>.</li> </ul>

#### 4. GOODS, RAW MATERIALS AND ENERGY (Continued)

##### SERVICES FOR BUSINESS USE (Continued)

###### (o) ANY OTHER SERVICES FOR BUSINESS USE

Include	Exclude
<ul style="list-style-type: none"> <li>● Amounts (<b>except</b> those charged to the capital account) payable to others for the services of accountants, auditors, agents, solicitors and surveyors;</li> <li>● Amounts payable to other organisations and self-employed persons for labour they have supplied;</li> <li>● Postage (<b>including</b> parcel services);</li> <li>● Amounts payable for the right to use patents, trademarks, copyrights etc, manufacturing rights and technical know-how;</li> <li>● Amounts payable to other organisations for technical research and studies;</li> <li>● Amounts payable for sea, air and rail freight on goods transported;</li> <li>● Building repairs, maintenance and contract cleaning services;</li> <li>● Bank charges (<b>excluding</b> interest payments);</li> <li>● Rent paid on buildings or dwellings;</li> <li>● Payments to homeworkers on piecework rates;</li> <li>● Payments for film and programme rights;</li> <li>● Amounts paid for licensing, inspection and monitoring;</li> <li>● Staff travel;</li> <li>● Travelling and subsistence expenses for individual claims;</li> <li>● Congestion charges <b>including</b> related fines and penalties;</li> <li>● Royalty payments;</li> <li>● Payments made to claimants;</li> <li>● Insurance costs which are passed on to the customer;</li> <li>● Management fees and/or inter group charges;</li> <li>● Chamber Fees – <b>Legal Services sector only</b>.</li> </ul>	<ul style="list-style-type: none"> <li>● All bank and other interest payments;</li> <li>● Bad debts <b>including</b> future provisions;</li> <li>● Any allowances for depreciation, amortisation or obsolescence <b>including</b> future provisions;</li> <li>● Employment costs. <b>Include</b> these in 3;</li> <li>● Hire purchase repayments. See section E;</li> <li>● Finance leasing payments. See section E;</li> <li>● The cost of any items charged to the capital account <b>including</b> building repairs;</li> <li>● Fines and penalties <b>except</b> those related to congestion charges;</li> <li>● National non-domestic (business) rates. <b>Include</b> these in 5 (a);</li> <li>● Hiring, renting or leasing costs which are passed on to customers. <b>Include</b> these in 4 (f) – <b>Hiring, Leasing and Renting sector only</b>;</li> <li>● Employment agency costs which are passed on to customers. <b>Include</b> these in 4 (f) – <b>Employment Agency sector only</b>;</li> <li>● Mortgage Interest and Mortgage Loan Payments;</li> <li>● Rent payments on land.</li> </ul>

#### 5. RATES, DUTIES, LEVIES AND TAXES TO THE GOVERNMENT

##### (a) NATIONAL NON-DOMESTIC (BUSINESS) RATES

National non-domestic (business) rates are amounts payable via local authorities in respect of industrial and commercial property.

Include	Exclude
<ul style="list-style-type: none"> <li>● Any business rates or formula rates paid to local authorities or Department of Communities and Local Government (DCLG) – Formula rates paid to DCLG applies to <b>Great Britain only</b>.</li> </ul>	<ul style="list-style-type: none"> <li>● Water rates. <b>Include</b> these in 4 (d);</li> <li>● Sewerage charges. <b>Include</b> these in 4 (e).</li> </ul>

##### (c) CLIMATE CHANGE LEVY

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

Include	Exclude
	<ul style="list-style-type: none"> <li>● Any agreed reductions.</li> </ul>



## 5. RATES, DUTIES, LEVIES AND TAXES TO THE GOVERNMENT (Continued)

### (d) OTHER AMOUNTS PAID FOR RATES, DUTIES, LEVIES AND TAXES

You should only **include** the value for the rates, duties, levies and taxes listed below if your business paid these directly to government or statutory bodies/regulators. Do **not include** these taxes if they were paid as part of your purchase of goods, materials and services:

Include	Exclude
<ul style="list-style-type: none"> <li>● Excise duties (<b>eg</b> on alcohol, tobacco, hydrocarbon oil (fuel) duty) when paid directly to government by your business;</li> <li>● Stamp duties;</li> <li>● Export levies (<b>eg</b> under the EU's Common Agricultural Policy);</li> <li>● Import duties;</li> <li>● <b>Regulator Fees</b> - any statutory amounts paid to: Environment Agency (EA), Office of Gas and Electricity Markets (OFGEM), Office of Water Service Regulation (OFWAT) in England and Wales and the Scottish Water and Sewerage Customers Council (SWSCC) in Scotland, Office of Communications (OFCOM) and Office of Rail and Road (ORR);</li> <li>● Consumer and Credit Act fees;</li> <li>● Franchise payments to government <b>eg</b> Rail franchise premia;</li> <li>● EU Emissions Trading System;</li> <li>● CRC Energy Efficiency Scheme (formerly known as Carbon Reduction Commitment);</li> <li>● Renewable Energy Obligations;</li> <li>● Sugar levy (paid to the European Union);</li> <li>● Levies paid to government levy-funded bodies <b>eg</b> Financial Services Compensation Scheme, Agriculture &amp; Horticulture Development Board, Sea Fish Industry Authority etc;</li> <li>● Vehicle Registration Tax (paid upon registering new/imported vehicle for the first time).</li> </ul>	<ul style="list-style-type: none"> <li>● VAT;</li> <li>● Vehicle Excise Duty (road fund licences) include in 5 (b);</li> <li>● Council Tax (payable via local authorities in respect of your rented property);</li> <li>● Operators' licences;</li> <li>● Net payments to trade associations and similar bodies;</li> <li>● Inheritance Tax;</li> <li>● Landfill Tax;</li> <li>● Insurance Premium Tax;</li> <li>● Lottery Duty;</li> <li>● Capital Gains Tax;</li> <li>● Corporation Tax;</li> <li>● Income Tax;</li> <li>● Fees &amp; other licences <b>eg</b> Passport, television, boating and fishing;</li> <li>● Rent payments on land.</li> </ul>

### NOTE D: VALUE OF STOCKS HELD

Inventories should be valued on the basis used in your financial statements **ie** on the basis of UK GAAP (Generally Accepted Accounting Principles) or International GAAP.

Include	Exclude
<ul style="list-style-type: none"> <li>● All stocks owned and held by you in the UK or currently in transit within the UK;</li> <li>● All stocks owned and held by you overseas or currently in transit abroad;</li> <li>● Products that you own title to in intermediate stages of completion;</li> <li>● Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);</li> <li>● Contracts not yet finalised - commission fees for work carried out;</li> <li>● Building work carried out by yourselves (<b>including</b> finished properties built by yourselves) with the intention to sell.</li> </ul>	<ul style="list-style-type: none"> <li>● Products in intermediate stages of completion that do not belong to you.</li> </ul>

**Note:** 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 the 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.

**NOTE E: CAPITAL ASSETS**

The generic instructions within this table refer to the whole of section E.

**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.

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

**NOTE F: INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)**

The UK 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 services with these entities should be regarded as international trade in services. The values shown in these boxes should already have been **included** as part of your figures in sections B and C.

<b>Include</b>	<b>Exclude</b>
<ul style="list-style-type: none"> <li>● Repair of construction equipment and computers (but <b>not</b> maintenance);</li> <li>● The hiring out of plant, machinery and other goods (operational leasing);</li> <li>● Advertising and commission as an agent (<b>excluding</b> the value of imports/exports of goods);</li> <li>● Merchanting profits and losses (on goods bought and sold abroad without entering the UK);</li> <li>● Management fees.</li> </ul>	<ul style="list-style-type: none"> <li>● Trade in goods;</li> <li>● Dividend or interest payments;</li> <li>● Transactions in financial assets or liabilities;</li> <li>● Repairs other than for construction equipment and computers;</li> <li>● Salaries of staff seconded abroad - if the period of their absence is more than one year;</li> <li>● Business travel services such as accommodation and meals whilst abroad.</li> </ul>

**NOTE G: INTERNATIONAL TRADE IN GOODS: EXPORTS AND IMPORTS (EXCLUDING SERVICES)**

A subsidiary or parent of your company situated in another country is regarded as an international resident and hence transactions with these entities should be regarded as international trade in goods. The UK is defined as England, Scotland, Wales and Northern Ireland. It does **not** include the Channel Islands or the Isle of Man. Goods are specific, tangible commodities:

<b>Include</b>	<b>Exclude</b>
<ul style="list-style-type: none"> <li>● Semi and finished manufactured goods;</li> <li>● Food, beverages and tobacco;</li> <li>● Basic materials;</li> <li>● Oil and other fuel.</li> </ul>	<ul style="list-style-type: none"> <li>● Trade in services.</li> </ul>

