



# Annual Business Survey 2021

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

00001 24660  
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 1863 24660

49900000000 T 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** - comments and 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  or zeros
- Please round your figures to the nearest £1,000

● **For example** £16,805 = £        1 7

**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.

From: 

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<sup>11</sup> To: 

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<sup>12</sup>

DTU

**Section B - Income (excluding VAT) (see note B)**

**2.1 Turnover**

Total amount receivable in respect of invoices raised during the period of the return, for the sale of goods and services

**Include:**

- Progress Payments on work in progress

**Exclude:**

- VAT
- Grants

(a)	Value of sales of goods of own production . . . . .	£	000	3 0 1	EFG
(b)	Value of work done on customers' materials (including value of any additional materials provided by you) . . . . .	£	000	3 0 8	EFG
(c)	Value of industrial services such as repairs, maintenance and installation, provided by you . . . . .	£	000	3 0 9	EFG
(d)	Value of non-industrial services provided by you (including advertising revenue; transport and delivery charges) . . . . .	£	000	3 1 0	EFG
(e)	Value of sales of goods purchased and resold without further processing (merchanted or factored goods) . . . . .	£	000	3 1 1	EFG
(f)	<b>Total turnover</b> (excluding other operating income and insurance claims received which should be included in 2.2) . . . . .	£	000	3 9 9	EFG

**2.2 Other Income**

(a)	Value of insurance claims received [not to be included in 2.1 Turnover, or 2.2 (b) Other Operating Income] . . . . .	£	000	3 1 7	EFG
(b)	Value of any "Other Operating Income" recorded in your profit and loss and/or income and expenditure accounts (not to be included in 2.1 Turnover) . . . . .	£	000	3 2 5	EFG

**2.3 Retail Turnover**

Of your total turnover shown above, please give the value of sales (including installation services) of goods direct to the general public for personal or household use . . . . .	£	000	3 0 0	EFG
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*This section continues overleaf*



Please give values to the nearest £ thousand

**2.4 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 **2.4 (b)**

No  → Go to **Section C** 80

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

Please  one box only

0 - 9%

10 - 24%

25 - 49%

50 - 74%

75 - 100% 81

**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 (in cash or kind) (excluding National Insurance contributions and contributions to other pension and welfare schemes) .....	£	<input style="width: 100%; height: 100%; border: none;" type="text" value="000"/>	4 4 6	EFG
(b) Employers' National Insurance contributions .....	£	<input style="width: 100%; height: 100%; border: none;" type="text" value="000"/>	4 4 8	EFG
(c) Contributions to pension funds (including lump sum contributions). Employers' pension contributions should represent actual net amounts rather than notional values .....	£	<input style="width: 100%; height: 100%; border: none;" type="text" value="000"/>	4 4 9	EFG
(d) Amounts payable to employees through redundancy and severance ...	£	<input style="width: 100%; height: 100%; border: none;" type="text" value="000"/>	4 4 7	EFG
(e) <b>Total employment costs</b> .....	£	<input style="width: 100%; height: 100%; border: none;" type="text" value="000"/>	4 5 0	EFG



MRK

MRN

Please give values to the nearest £ thousand

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.

Energy and Materials for Business Use

- (a) Energy used in the running of your business (including petrol, diesel, electricity and gas etc) . . . . . £  4 2 7 EFG
- (b) Water used in the running of your business . . . . . £  4 2 8 EFG
- (c) Sewerage charges and other costs of waste disposal . . . . . £  4 3 5 EFG
- (d) Goods and all raw materials used in the running of your business (including stationery and consumables) . . . . . £  4 0 2 EFG

Goods Bought for Resale

- (e) Goods bought for resale without further processing [these purchases relate to turnover in 2.1 (e) and 2.3] . . . . . £  4 0 3 EFG

Services for Business Use

- (f) Amounts payable to subcontractors . . . . . £  4 2 1 EFG
- (g) Value of industrial services purchased (printing services, installation, repairs and maintenance, **excluding** repairs and maintenance on computers and office machinery) . . . . . £  4 0 4 EFG
- (h) Amounts payable for hiring, leasing or renting plant, machinery and vehicles . . . . . £  4 0 5 EFG
- (i) Amounts payable for commercial insurance premiums . . . . . £  4 0 6 EFG
- (j) Amounts payable for contracted road transport services . . . . . £  4 0 7 EFG
- (k) Amounts payable for telecommunication services . . . . . £  4 0 8 EFG
- (l) Amounts payable for computer and related services (including repairs and maintenance of office machinery and computers, **excluding** computer hardware and software which should be included in section E) . . . . . £  4 0 9 EFG
- (m) Amounts payable for advertising and marketing services . . . . . £  4 1 0 EFG
- (n) Amounts payable to employment agencies for agency staff . . . . . £  4 3 0 EFG
- (o) Amounts payable for other services purchased (eg non-road transport and travel, professional services, postal services, research, rent paid, banking charges, legal costs and accounting fees) . . . . . £  4 1 1 EFG
- (p) **Total purchases of energy, goods, materials and services**  
**This should be the sum of 4 (a) to 4 (o)** . . . . . £  4 9 9 EFG

This section continues overleaf



Please give values to the nearest £ thousand

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) Amounts payable in national non-domestic (business) rates
(b) Amounts payable for vehicle excise duty (also known as road, car or vehicle tax)
(c) Amounts payable directly to government under the Climate Change Levy
(d) Other amounts paid for rates, duties, levies and taxes
(e) Total rates, duties, levies and taxes paid

Subsidies Receivable

6. Total amounts received in subsidies from UK government sources and the EU

Of which:

(a) 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)

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

Value of stocks held including Work in Progress but excluding VAT and progress payments on long-term contracts

The figures for the beginning and the end of the period should be on the same basis in terms of valuation and business units covered.

- 7. Total value of all stocks at the beginning of the period
(a) Of which: stocks of goods/energy bought for resale without further processing
8. Total value of all stocks at the end of the period
(a) Of which: stocks of goods/energy bought for resale without further processing



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.

**9. 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 red;" type="text" value="000"/>	£ <input style="width: 100px; height: 20px; border: 1px solid red;" 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 red;" type="text" value="000"/>	£ <input style="width: 100px; height: 20px; border: 1px solid red;" 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 9 (c)
- Major refurbishment or improvements to buildings and structures. Report this at 9 (c) . . . . .

	Value of Acquisitions	Value of Proceeds from Disposals	
£ <input style="width: 100px; height: 20px; border: 1px solid red;" type="text" value="000"/>	£ <input style="width: 100px; height: 20px; border: 1px solid red;" 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 9 (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 9 (b) . . . . .

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

*This section continues overleaf*



## 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 9 (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"/> <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	£ <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"/> <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 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"/> <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	£ <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"/> <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 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"/> <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	£ <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"/> <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 1645

NHA

## (f) 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 (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"/> <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	£ <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"/> <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 1647
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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"/> <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	£ <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"/> <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 1649
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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"/> <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
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NHB









**Section I - Comments and Contact Details**

**Any Relevant Comments**

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

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LMN

**PLEASE GIVE DETAILS OF THE PERSON WE SHOULD CONTACT WITH ANY QUESTIONS ABOUT THIS RETURN**

Please use BLOCK CAPITALS

Contact name

Position in business

Name of business

Telephone Number   Ext.

Fax Number

E-mail address

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

**Thank you for completing this questionnaire.**



202 1863 24660

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## 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 (EXCLUDING VAT)

##### 2.1 TURNOVER

Give the value of all sales made in the year of this return whether or not the goods were produced in the year. The values given should be the 'net selling' value (**ie** the amount charged to customers whether valued 'ex-works' or 'delivered', less VAT, trade and cash discounts etc and allowances on returned goods).

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>● 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>● Transport, insurance and packaging charges (less amounts for returnable containers) invoiced by your business (even if invoiced separately).</li> </ul>	<ul style="list-style-type: none"> <li>● Output for own final use;</li> <li>● Income recorded as extra-ordinary income in your accounts;</li> <li>● The sale of vehicles previously treated as capital assets during the period. <b>Include</b> these in section E;</li> <li>● Interest payments received and other similar income;</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>● 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 (b);</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 (b);</li> <li>● Sales by other businesses operating on your premises (as well as any commission received on such sales);</li> <li>● For those in the nuclear fuel industry, <b>exclude</b> any receipts received for fossil fuel premiums;</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>

#### (a) VALUE OF SALES OF GOODS OF OWN PRODUCTION

Include	Exclude
<ul style="list-style-type: none"> <li>● Sales of goods made by you or for you by others from materials supplied by you;</li> <li>● Sales of waste products, residues and scrap.</li> </ul>	<ul style="list-style-type: none"> <li>● Output for own final use;</li> <li>● Export rebates received under the EU's Common Agricultural Policy;</li> <li>● Income recorded as "Other Operating Income" in your accounts. <b>Include</b> these in 2.2 (b).</li> </ul>

## 2.1 TURNOVER (Continued)

### (c) VALUE OF INDUSTRIAL SERVICES PROVIDED BY YOU

Include	Exclude
<ul style="list-style-type: none"> <li>• Payments received for entry, exit, system and infrastructure charges;</li> <li>• Option fees and net amounts receivable under contracts for differences;</li> <li>• Waste management and remediation services.</li> </ul>	

### (d) VALUE OF NON-INDUSTRIAL SERVICES PROVIDED BY YOU

Include	Exclude
<ul style="list-style-type: none"> <li>• Management fees;</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 (b);</li> <li>• Services provided to other organisations such as amounts charged for hiring out plant, machinery and other goods, the provision of transport, computer processing, technical research and studies;</li> <li>• Amounts received for the right to use patents, trademarks, copyrights etc, manufacturing rights, technical know-how and advertising revenue;</li> <li>• Royalty payments received;</li> <li>• Use of system charges.</li> </ul>	<ul style="list-style-type: none"> <li>• Sales of patents, trademarks, copyrights etc.</li> </ul>

## 2.2 OTHER INCOME

### (a) VALUE OF INSURANCE CLAIMS RECEIVED

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>

### (b) VALUE OF ANY "OTHER OPERATING INCOME"

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>	

## 2.3 RETAIL TURNOVER

### (Please give examples, in section I, of the main retail products sold)

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 services on domestic and household appliances only when in combination with sale of goods;</li> <li>• Retail sale by commission agents;</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 <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>• 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 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>• Sales of services (<b>eg</b> holidays, cinema and other tickets, membership fees);</li> <li>• Sales and maintenance of land and buildings;</li> <li>• Installation services on domestic and household appliances when <b>not</b> in combination with sale of goods.</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.

Include	Exclude
<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.</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, <b>included</b> in section 2.1 (c)];</li><li>• Any "signing on fees" paid to employees;</li><li>• Accrued holiday pay.</li></ul>	<ul style="list-style-type: none"><li>• Payments to working proprietors, partners and executive directors not in receipt of a regular salary, fee or commission;</li><li>• Travelling and subsistence expenses. <b>Include</b> these in 4 (o);</li><li>• Amounts paid to subcontractors. <b>Include</b> these in 4 (f);</li><li>• Payments to homeworkers on piecework rates. <b>Include</b> these in 4 (o);</li><li>• Payments to employment agencies for the services of agency staff. <b>Include</b> these in 4 (n);</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 6.</li></ul>

#### (c) CONTRIBUTIONS TO PENSION FUNDS

Include	Exclude
<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>• 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) AMOUNTS PAYABLE TO EMPLOYEES THROUGH REDUNDANCY AND SEVERANCE

Include	Exclude
<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. ALL OTHER EXPENDITURE (except employment costs)

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. In the case of imports the cost should **include** import and excise duties (less drawback).

#### ENERGY AND MATERIALS FOR BUSINESS USE

##### (b) WATER USED IN THE RUNNING OF YOUR BUSINESS

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>• Bottled water;</li><li>• Water abstraction licence fees. <b>These should not be recorded anywhere in this questionnaire.</b></li></ul>

#### 4. ALL OTHER EXPENDITURE (except employment costs) (Continued)

##### ENERGY AND MATERIALS FOR BUSINESS USE (Continued)

##### (d) GOODS AND ALL RAW MATERIALS USED IN THE RUNNING OF YOUR BUSINESS

Include	Exclude
<ul style="list-style-type: none"> <li>• The cost of raw materials, components, semi-manufactures, workshop and office materials (eg 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>• Building materials you have purchased for your own use.</li> </ul>	<ul style="list-style-type: none"> <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>

##### GOODS BOUGHT FOR RESALE

##### (e) GOODS BOUGHT FOR RESALE WITHOUT FURTHER PROCESSING

Include	Exclude
<ul style="list-style-type: none"> <li>• Any goods bought for resale without further processing (ie merchanted goods, goods purchased and resold without modification);</li> <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 (d);</li> <li>• Food and drink requiring preparation before sale;</li> <li>• Any other goods "sold" which are part of a service;</li> <li>• The full value of any transfer fees paid out;</li> <li>• Excise duties paid by yourselves. <b>Include</b> these in 5 (d).</li> </ul>

##### SERVICES FOR BUSINESS USE

##### (f) AMOUNTS PAYABLE TO SUBCONTRACTORS

Payments to subcontractors are payments made by the business to a third party, in return for goods and services.

##### (g) VALUE OF INDUSTRIAL SERVICES PURCHASED

Include	Exclude
<ul style="list-style-type: none"> <li>• Amounts payable for waste management and remediation services;</li> <li>• Amounts payable for repairs, installation and maintenance of plant, machinery and vehicles;</li> <li>• Payments for hire of agricultural and forestry equipment and vehicles, with operator;</li> <li>• Payments made in respect of entry, exit, system and infrastructure charges;</li> <li>• External use of system charges;</li> <li>• Option fees and net amounts payable under contracts for differences;</li> <li>• Amounts paid for water abstraction or water discharge consent services.</li> </ul>	<ul style="list-style-type: none"> <li>• Payments to homeworkers on piecework rates. <b>Include</b> these in 4 (o);</li> <li>• Building repairs, maintenance and cleaning. <b>Include</b> these in 4 (o);</li> <li>• Amounts payable for repairs and maintenance of household and domestic equipment.</li> </ul>

##### (h) AMOUNTS PAYABLE FOR 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 note E;</li> <li>• Amounts payable for road vehicles hired with drivers. <b>Include</b> these in 4 (j).</li> </ul>



#### 4. ALL OTHER EXPENDITURE (except employment costs) (Continued)

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

###### (i) AMOUNTS PAYABLE FOR 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 (eg 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) AMOUNTS PAYABLE FOR CONTRACTED 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 (eg buses, taxis);</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) AMOUNTS PAYABLE FOR 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 (d), <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) AMOUNTS PAYABLE FOR COMPUTER AND RELATED SERVICES

Include	Exclude
<ul style="list-style-type: none"><li>• Consultancy charges on computer software and hardware.</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><li>• Licences. <b>Include</b> these in section E.</li></ul>

###### (m) AMOUNTS PAYABLE FOR 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) AMOUNTS PAYABLE TO EMPLOYMENT AGENCIES FOR AGENCY STAFF

Include	Exclude
	<ul style="list-style-type: none"><li>• Labour recruitment administration costs. <b>Include</b> these in 4 (o).</li></ul>

#### 4. ALL OTHER EXPENDITURE (except employment costs) (Continued)

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

##### (o) AMOUNTS PAYABLE FOR OTHER SERVICES PURCHASED

Include	Exclude
<ul style="list-style-type: none"> <li>● Labour recruitment administration costs;</li> <li>● Exam costs and amounts payable for training packages;</li> <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>● Amounts payable for the right to use patents, trade marks, 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>● 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>● Accommodation and related expenses;</li> <li>● Net payments to trade associations and net levies to those statutory bodies which are of a trade association nature;</li> <li>● Management fees and/or inter group charges.</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 note E;</li> <li>● Finance leasing payments. See note 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>● Mortgage Interest and Mortgage Loan Payments;</li> <li>● Rent payments on land.</li> </ul>

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

##### (a) AMOUNTS PAYABLE IN 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 (b);</li> <li>● Sewerage charges. <b>Include</b> these in 4 (c).</li> </ul>

##### (c) AMOUNTS PAYABLE DIRECTLY 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 (**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 PAID TO THE GOVERNMENT (Continued)

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

You should only **include** the value of 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 purchases 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 paid;</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 the government levy-funded bodies <b>eg</b> Financial Services Compensation Scheme, Agriculture &amp; Horticulture Development Board, Sea Fish Industry Authority etc;</li> <li>● Aggregates Levy;</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>● Petroleum Revenue Tax;</li> <li>● Net payments to trade associations and similar bodies;</li> <li>● Inheritance Tax;</li> <li>● Air Passenger Duty;</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>

## 6. 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 6;</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 6 (a);</li> <li>● Subsidies introduced due to the coronavirus (COVID-19) pandemic, <b>eg</b> the Coronavirus Job Retention Scheme (CJRS), Job Support Scheme (JSS), which should also be recorded separately in 6 (a).</li> </ul>	<ul style="list-style-type: none"> <li>● Grants received from any source <b>ie</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>

## 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. Where long-term contract balances are **included** in stocks, they should be recorded net of progress payments. Where the outcome of the contract is known with reasonable certainty and a proportion of the contract income has been recognised as turnover, progress payments should be disregarded.

Include	Exclude
<ul style="list-style-type: none"><li>● Materials, stores and fuel, Work in Progress and goods on hand for sale (Work in Progress consists of goods and services that have been partially processed, fabricated or assembled by the producer but are not usually sold or turned over to others without further processing);</li><li>● Raw materials and components purchased for incorporation into products for sale;</li><li>● Consumable stores;</li><li>● Semi-processed goods;</li><li>● Office supplies;</li><li>● Packaging materials;</li><li>● Any stocks purchased for resale without further processing (<b>ie</b> merchantable or factored goods);</li><li>● Show houses completed but not yet sold;</li><li>● Finished goods, <b>including</b> buildings;</li><li>● Houses taken in part exchange;</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><li>● All stocks owned and held by you or currently in transit within the UK;</li><li>● All stocks owned and held by you overseas or currently in transit abroad;</li><li>● The value of any goods let out on hire, only if they were charged to current account when acquired and do not rank as capital items for taxation purposes;</li><li>● Products in intermediate stages of completion that you own (even if not held by you);</li><li>● Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);</li><li>● Duty for dutiable goods held out of bond.</li></ul>	<ul style="list-style-type: none"><li>● Stocks you hold that do not belong to you;</li><li>● Duty on stocks held in bond;</li><li>● Products in intermediate stages of completion that do not belong to you;</li><li>● Land.</li></ul>

**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>