

**2024 NIUE
BUSINESS
ESTABLISHMENT
CENSUS
GUIDE FOR RESPONDENTS**

PURPOSE OF THE CENSUS

The purpose of this census is to collect information about Private Sector Businesses, Public Bodies and Non-Government Organisations in Niue. The information collected will provide:

- 1) Baseline data for the Ministry of Finance and Chamber of Commerce
- 2) Essential data for the review and update of National Accounts Benchmarks.
- 3) Assist Government in development of the Private Sector

These indicators will greatly assist government in further improving the policy environment for Businesses as well as targeted assistance for the private sector in Niue.

COMPULSORY REQUIREMENT

All Businesses on island are required by the Statistics Act 2009 to completely fill in the correct information.

CONFIDENTIALITY OF INFORMATION SUPPLIED

Pursuant to Section 15 of the Statistics Act 2009, all information supplied in this questionnaire will remain strictly CONFIDENTIAL. This information will not be released in any form that will identify your Business.

ESTIMATES

Please report values to the nearest dollar (\$NZD). If any of the items do not apply to your business, enter "NA" (i.e. not applicable). If any of the requested figures are not available, please provide careful estimates. If you are unsure about the values to provide you, you can provide rounded off estimates.

Important: Estimates and values are asked at the individual business level. If you have multiple businesses and financials are consolidated, you may give your best estimate of the values specific to the business establishment level and base it on the perceived share of the individual businesses to the total.

ACCOUNTING DATES

All information provided should as far as possible refer to the reference period BEGINNING 1st APRIL 2023 ENDING 31ST MARCH 2024.

INFOMATION, HELP AND ADVISE

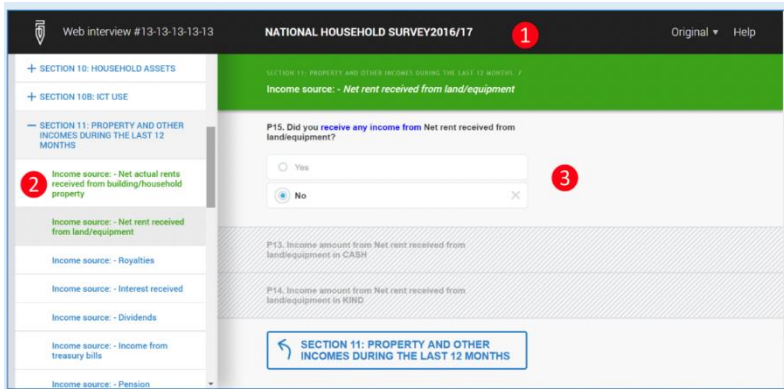
If you would like any further information, clarification or advice in completing this questionnaire, please contact the Niue Statistics Office on phone number: 4047 or email address: StatsNiue@gov.nu.

Further there will also be an information desk set up at the Statistics Niue office, Niue Public Service Building, Fonuakula, Alofi South.

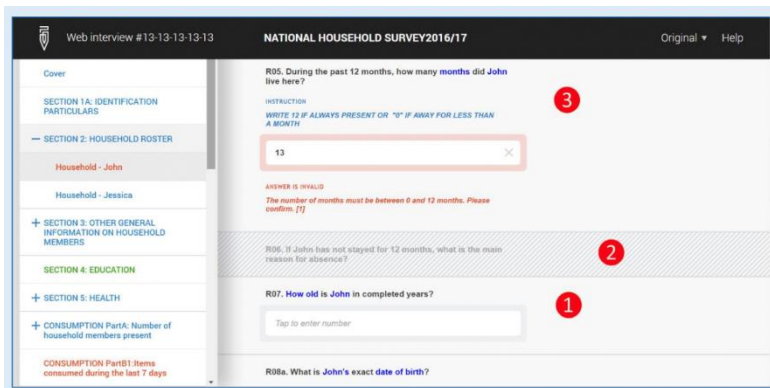
Niue BEC will be conducted on **16th September to the 11th October 2024**. Please complete the questionnaire on or before the deadline.

BRIEF SURVEY SOLUTIONS WEB QUESTIONNAIRE GUIDE (Source: Survey Solutions)

A. INTERFACE AND COLOR CODES



1. Title Panel: Includes the survey name and interview number
2. Table of Contents: Helps in navigating through the questionnaire. Uses color codes: blue= section to be completed, green= already completed, and red= completed but with errors
3. Section panel: Contains the questions and where answers are to be filled out



1. Question that needs to be answered
2. If you notice greyed out questions or cells in a table, this indicates a question that is skipped or locked due to questionnaire logic.
3. Example of a question that is answered incorrectly. (also shows instruction and error message below)



Niue Business Establishment

Thank you for your participation, please press the green button below to begin the questionnaire.

START NEW INTERVIEW

RESUME INTERVIEW

If you need to stop answering the questionnaire midway, you may close it, and continue later on from where you left off, by revisiting the link that was shared and clicking the “Resume Interview” button as seen above.

PART 1 – GENERAL INFORMATION

Kindly refer to the information below for responding to specific questions of the BEC.

Q1. BUSINESS INFORMATION

Full name of establishment: Kindly check the full name of the enterprise and confirm if it is the same as in the business registry.

Tax Identification Number (TIN): Kindly check the TIN and confirm if it is correct.

Legal Address of Business - The geographical location of the enterprise/establishment, should be stated as the official address of the business

Q2. ESTABLISHMENT OWNER

This section asks basic information on registered owner of the establishment is needed for further communication and clarification regarding BEC matters:

Input the name, telephone and mobile phone number of the main registered owner of the business. Input the email address where the team can send the future correspondence and write N/A if the owner doesn't have his/her own email address.

Q3. CORRESPONDENCE DETAILS

If the respondent is not the registered owner, this section asks for basic information of the respondent for further communication and clarification regarding BEC matters.

Q4. LEGAL STATUS

Select the correct legal status of the business from the list.

1. **Sole Trader/Proprietor** – enterprise is owned and run by one person and in which there is no legal distinction between the owner and the business entity. A sole trader is responsible for all the debts of the business. Example of this are small businesses that are owned and managed by one person. This could be a person selling mobile refill cards/top ups or a small shop owned and managed by a household.
2. **Partnership/Family business** – A **partnership** is a formal arrangement by two or more parties to manage and operate a business and share its profits. There are several types of partnership arrangements. In particular, in a partnership business, all partners

share liabilities and profits equally, while in others, partners may have limited liability. It excludes any relation to registered companies, joint ventures and consortia. A **family-owned business** is operated by members of the immediate family or an extended family similar to a partnership.

3. **Limited Liability Company** – A private limited company is any type of business entity in "private" ownership used in many jurisdictions and is limited by shares to the owners only and not to the public.
4. **Statutory Authority Boards** – Statutory Board is a body corporate established by or under written law to perform or discharge any public function under the supervisory charge of a Ministry or organ of state. These are financed by the government and have some aspects of governmental influence.
5. **Branch of an overseas company** - A foreign branch is another location of a company that operates entirely in another country. For instance, a branch of a foreign-incorporated company that operate inside Niue.
6. **Non-governmental Organization (NGO)**– Institutions that provide goods and services, either free or below market prices and mainly derive their income from grants and donations and are not controlled by the government. A non-profit organisation's motive is not profit making for its members.
7. **Other type (specify)** – specify any other options not included above.

Q5. FORM OF OWNERSHIP

Select the correct ownership status of the business from the list.

1. **100% Niuean owned business** – Business that is fully owned by an individual who is a Niuean resident or by a company based in Niue.
2. **100% Foreign interest business** – Business fully owned by an individual who is a resident in a different country or by a company whose headquarters are in a different country.
3. **Business Partnership between local and foreign interest ownership. (Please specify percentage owned by local Niuean business owner)** – Business that is

partly owned by a Niuean resident/company and an individual or company based in a different country.

4. **Other (Specify)** – specify any other options not included above.

Q6. OPERATING STATUS

Year Business was Established: Specify the year that the business was first registered.

Place of Operation: Select the correct place of operation status of the business from the list.

1. Business operating at home
2. Temporary structure separate from home
3. Permanent structure separate from home with rental or mortgage
4. Permanent structure separate from home with no rental or mortgage
5. Permanent structure separate from home with special arrangement from owner

Q7. TYPE OF ACTIVITY

Primary Activity refers to the service or product that the establishment earned the highest income/revenue. While **secondary activity** refers to the service or product that the establishment earned it other revenue and income.

Example: Ana owns a bakeshop, and she reported that her **primary activity** is *manufacture of bake goods* while on the hand, in the same establishment she also reported that she has a **secondary activity** which *retail sale of beverages*.

PRIMARY ACTIVITY

1. **Please describe briefly the primary activity of the business.** (For example, retail store/building construction//law firm/ business management and consultancy)

SECONDARY ACTIVITY

1. **Is your establishment also involved in a secondary activity?** Select Yes if your establishment is involved in a secondary activity other than the main activity indicated earlier, and no if establishment is not involved in a secondary activity.
2. **(If Yes) Please describe briefly the secondary activity of your establishment (provide a brief description similar to how the preceding main activity was described)**

Reminder for questions asking for values or estimates: *Estimates and values are asked at the individual business level. If you have multiple businesses and financials are consolidated, you may give your best estimate of the values specific to the business establishment level and base it on the perceived share of the individual businesses to the total. Please avoid double counting of income/expenses in your answers.*

PART 2 – EMPLOYMENT

In this section, kindly provide the details of employment in your establishment, based on the specific information asked-

NUMBER OF EMPLOYEES at 31st March 2024 (including those absent on paid leave)-

This question is asking for the number of male and female workers engaged and paid or unpaid by the business as of the end of 31 March 2024, including those on temporary leave (columns 1 and 2).

DEFINITIONS OF EMPLOYMENT:

1. Owners of the business/Working proprietors: Include all owners/proprietors and partners actively engaged in the work of the establishment
2. Regular/full time workers: Include all persons (other than expatriates) working for the establishment and receiving payments in cash or in-kind
3. Part-time/casual/daily workers: Include all persons who are not full-time/regular workers for the establishment and receiving payments in case or in-kind.
4. Unpaid family workers: Include all persons working without regular pay and for at least one third of the normal working week.
5. Expatriates: Include all foreign workers who have not acquired Niue Permanent citizenship except if they are working proprietors.
6. Salaries and wages: These should cover all payments, whether in case or in kind paid to employees in return for the provision of their labour. Please include the following items: bonuses, gratuities, commissions, sick pay, holiday pay and super/KiwiSaver

Total gross wages and salaries paid during reference period (NZD) (column 3) –

Kindly mention the total salary of the workers who worked in the business during the 1st April 2023 to the 31st of March 2024. This does not include the payments made in-kind, non-monetary benefits or contributions made to their retirement fund.

Contributions to a retirement fund (NZD) (column 4)– Kindly specify the contribution of businesses to a retirement fund for the employees in NZD. If none available or if the business does not provide a retirement fund then put ‘N/A’.

Other benefits available to workers (including Payment in kind (NZD) (Please specify/provide monetary value?))

Other benefits available to workers means benefits referring to in-kind payment of cash that is given as a form of payment or gifts. For example, company car expenses, health insurance, retirement plan and at lower level a 25kg bag rice, a basket of taro and island cabbage or pick and drop off by company car.

If the workers are eligible to any allowance such as housing and childcare, these allowances of 2023 and 2024 is included in the total salary.

Convert the In-Kind Benefit to cash using the market value of the particular In-Kind Benefit. For example, if the workers received gifts of mobile phones worth \$600 (NZD) in 2023 and 2024, the in-kind benefit of \$600 (NZD) is added to the total compensation of employees in 2023 and 2024. Please do not add lump sum paid for redundancy (severance).

PART 3 – INCOME

The part of the questionnaire is asking for financial information of the business from 1st April 2023 to the 31st of March 2024. Respondent can submit numbers from audited or unaudited accounts, whichever is available. It is best to give values, even if approximate or an estimate.

Kindly specify the values in three parts:

1. **Total value of production (column 1)** – total value of sales and incomes made by the business within the reference period.
2. **Value of production sold to the domestic market from the total value (column 3)**- Domestic market refers to income gained here on island
3. **Value of production is exported from the total value (column 4)** – This refers to goods or services that are exported to overseas markets.

Income from goods and services to be provided are as follows:

1a. and 1b. - Sales/turnover from goods produced

Kindly specify the total sales/turnover of the business during 1st April 2023 and 31st March 2024. If possible, provide the breakdown between the main product(s) and secondary product(s).

2a. and 2b.- Sales of goods purchased for resale without further processing

Kindly specify the total sales/turnover of goods purchased for resale during the business during 1st April 2023 and 31st March 2024. If possible, provide the breakdown between the main product(s) and secondary product(s).

Note that goods purchased for resale must be without processing meaning the business must not make any changes to the goods when they buy to resell. For example, a shop may buy bag rices, Twisties, cigarettes and toilet paper from wholesale prices and resell without making changes to the goods. Note that some businesses may repackage goods (e.g; rice) but this does not mean the business processed the good.

3. Income from services provided (e.g. contract and commission revenue, maintenance repair of motor vehicles, etc.)

Services refers to intangible products or products that you cannot touch. Some examples of services include cleaning services, providing security, supplying communication facilities,

transportation, teaching, accounting and banking. Kindly specify the total sales/turnover of the business during 1st April 2023 and 31st March 2024 from the provision of services. If possible, provide the breakdown between the main service(s) and secondary service(s).

4. Income from rental/lease/hire of buildings, machinery & equipment (except: rental/lease of land)

This question applies to ALL businesses which earned money from renting some part of their property including buildings or machineries in a month. It doesn't matter if the people renting the house used it to live, make a business such as a shop or as kava bar and also the type or structure of the house doesn't matter. The key word here is RENT RECEIVED. Kindly enter "N/A" if this type of income is not applicable to your business.

Please specify main type:

4.a. Rent received from land

4.b. Rent received from buildings

4.c. Rent received from machinery and equipment

Total Turnover

5. Other operating income (Other accrued operation income in the form of subsidies, grants, contributions, membership)

A subsidy is a sum of money given by the government to help the business in its operation. For example, the stimulus packages the government rolled out during the covid 19 pandemic.

5.a. Business Grant (s)

6. Non-operating income (accrued non-operation and extraordinary incomes (interest income, dividends, income from other financial investments, income generated from sale of fixed assets and working capital, gain from exchange rate difference and other non-operation income)

of which:

6.a. **Interest Income**- Interest received refers to money the business receives or earned from lending out money to anybody or when anyone needs to pay the business for delaying the repayment of any debt to the business.

6.b. **Dividends**

6.c. **Incomes from other financial investments**

6.d. **Income generated from sale of fixed assets and working capital**

6.e. **Other (Specify: _____)**

7. Total Income, operating and non-operating

PART 4 – EXPENSES

This section is about the expenses of the business when producing the goods or providing the services to sell. Included in this question is the cost of materials used in producing the goods or providing the services.

Respondent can submit numbers from audited or unaudited accounts, whichever is available. It is best to give values, even if approximate or estimates.

Values are given in three parts:

1. **Total value of expenses** (column 1)– total value of expenses by the business within the reference period.
2. **Value of expenses of with purchased domestically from the total value** (column 3)– Domestic market refers to income gained here on island
3. **Value of expenses of which was purchased from overseas and imported from the total value** (column 4) – This refers to goods or services that were purchased and imported from overseas markets.

Expenses from goods and services to be provided are as follows:

1. Purchases of goods purchased for resale without further processing
2. Purchases of Raw Materials and Supplies
3. Expenses for services rendered by other entities
 - 3.a. Rent/Lease of Land and royalties

This question applies to ALL businesses which paid rent in order to operate a business. The key word here is RENT PAID.

3.b. Utilities (Electricity, power, etc,)

Utilities refers to the supply of electricity, gas, water and sewage. In this business census, this question is asking for the average monthly cost of the electricity, gas, water and sewage services used in producing goods to sell. This question is also asking for other services purchased and used for the production of goods during the running of the business. You have to get these number after filling the other parts of the questionnaire from Q41.1 to Q41.11 and summing those values.

3.c. Fuel, oil, and oil products

3.d. Communication expenses (phone, fax, internet, postage)

3.e. Repairs & Maintenance

3.f. Promotion & Marketing

3.g. Legal, audit and accounting fee

3.h. Bank charges

3.i. Management fee

3.j. Others (please specify: _____)

4. Taxes paid on products (e.g. import duty and excise, domestic excise)

This question is asking for how much money the business paid as tax to the government in 2019 and 2021. This question applies to all businesses which paid taxes in 2019 and 2021. Paying for a Business License is not considered as a tax paid to the government.

5. Licenses, rates and other fees paid to Government

6. Travel expense (e.g., management, personnel, etc) on:

7. Other-Operating Expense (eg- manufacturing and processing charges, rental/leasing/hiring expenses (except for land) insurance premiums, freight and cartage, bad debts, donations and grants, research and development)

7.a. Depreciation on used fixed assets

7.c. Insurance premiums

7.d. Freight and cartage

7.e. Bad debts

7.g. Research and Development

7.h. Other, (please specify: _____)

8. Non-Operating Expense (Grants, Foreign exchange losses on sale or revaluation of financial and capital assets)

8.a. Depreciation on unused fixed assets

8.b. Interest paid on loans/Loan repayments

This question is asking for the amount of interest the business paid to anyone or any banks for money they have borrowed or for delaying any repayment of the business in a month.

8.c. Sponsorships

8.d. Foreign exchange losses on sale or revaluation of financial and capital assets

8.e. Other, specify

9. Total Expenses, operating and non-operating

PART 5 – STOCKS

DO YOU PERFORM A STOCK-TAKE OF GOODS SOLD AND HOW OFTEN?

Responses are given, select the most appropriate response.

- No stock take done
- Yes, Weekly
- Yes, monthly
- Yes, quarterly
- Yes, although not frequent

The information on stocks related to the reference period between the 1st April 2023 to the 31st March 2024. Noting the Opening stock at the beginning of the reporting period given in NZD and the Closing stock at the end of the accounting period given in NZD.

1. Unfinished production volume

2. Stock of Finished Goods

3. Stock of Goods Purchases for Resale

4. Stock of Raw Materials

5. Stock of Work in Progress

TOTAL STOCK

PART 6 – FIXED ASSETS (NON-FINANCIAL ASSETS)

An investment refers to an asset or item bought with the intention of earning revenue from it.

Capital Expenditure money spent by a business or organization to buy and maintain fixed assets such as lands, buildings and equipment.

An asset is something that provides a current, future or potential benefit for a business. Assets are classified into current assets and fixed assets. Fixed assets are assets which the business bought for long term use of a business to earn more income from it and the business is not intending to sell these long-term assets in the near future. Examples of fixed assets are land, cars and trucks, building, machinery.

Commercial is defined as making or intended to make a profit.

This question is asking for the total cost the business spent on capital such as machinery, equipment and commercial vehicles in the reference period, 1st April 2023 to 31st March 2024. Enter the business spending on each capital (asset) on the space given.

Opening book value *1st April 2023*

New additions to assets *during year – Locally/ From abroad*

Own Account Capital Construction

Sales of Capital Assets

Depreciation

Closing book value *as at 31st March 2024*

- Land
- Building
- Plant and Machinery
- Furniture, fixtured & office equipment

- Transport vehicles and related equipment
- Computer software
- Entertainment, literary or artistic originals
- Valuables
- Agricultural assets
- Research and development
- Others (Specify)
- Total

PART 7 – SUPPLEMENTARY QUESTIONS

This section are supplementary questions relating to the business environment, assistance and risk mitigation in Niue

PART 7A – Business Environment

Please state yes or no if any of the following have had a negative impact on your business within the reference period of 1st April 2023 to the 31st of March 2024.

– For the listed impacts, provide a yes or no response.

Please rate the following Fees and charges that are significant to your business operation.

(Assign a number from the scale provided above) – using the scale provided

PART 7B – BUSINESS ASSISTANCE

Did your business expand within the period pf 1st April 2023 to the 31st March 2024?

In the list of issuers provided, state yes or no to the following issues having a negative impact on the business.

PART 7B– Business Assistance

DID YOUR BUSINESS EXPAND WITHIN THE PERIOD OF 1ST APRIL 2023 TO THE 31ST OF MARCH? (EXPANSION INCLUDES ADDITIONAL MACHINERY, LABOUR OR NEW ESTABLISHMENT)

The respondent is to tick YES or NO if the business has tried to expand its operation. This includes whether the business has tried to employ more workers, add more capital, add another branch, introduce new goods or services, involve in other activities, etc. For example, a retail store might decide to sell petroleum as well or employ more shop assistance on shifts, etc. Expansion includes additional machinery, labour or new establishment)

PLEASE INDICATE HOW IT WAS FINANCED?

The respondent is to select from the list where his/her business received financial assistance from whether it was from own savings, family contributions, bank loan or other methods. For other methods, specify what the assistance was.

DID YOUR BUSINESS RECEIVE ANY FINANCIAL OR TECHNICAL ASSISTANCE WITHIN THE REFERENCE PERIOD (1ST APRIL 2023 TO 31ST MARCH 2024)

The respondent is to tick YES or NO if the business has tried to expand its operation.

IF YES, PLEASE EXPLAIN THE TYPE AND NATURE OF THE ASSISTANCE AND WHO PROVIDED THE ASSISTANCE

PART 7C – Risk Mitigation

This section asks about business continuity and plans set in place to mitigate events/factors out of the business control, such as disasters, climate change, covid, global recessions etc

Are there any plans set in place to ensure the business continuity is not affected in future in case of an unusual event occurring? – The series of questions requires a yes or no response.

HOW OFTEN ARE YOUR PLANS REVIEWED?

Tick the box which best describes how often the plans for the businesses is reviewed. Select the closest option: annually, every 2 years, every 5 years or every 10 years.