



Notice is given under Article 14 of the Statistics and Census (Jersey) Law

Reference: **XXXXXX**

To be completed by _____, undertaking code **YYYYY**.

You are required by law to complete this questionnaire.

Failure to comply with this requirement may result in criminal prosecution.

Please complete and return this questionnaire by **31 July 2026**.

Please note:

- If figures are not available for either the calendar years 2024 or 2025, your return may cover a business year ending on any date between 6 April 2024 and 5 April 2025 for 2024, and 6 April 2025 and 5 April 2026 for 2025.
- If exact figures are not available, please provide informed estimates.
- Please refer to supporting notes for question-specific information.

If you would prefer to complete this questionnaire online, or have any questions regarding the survey (including FAQ and guidance notes), please refer to the website address:

www.stats.je/ABS - You will need to enter your unique **reference** code: **XXXXXX**

Contact for assistance:

Ruben Caldeira



01534 448742

E-mail: info@stats.je

Legal obligations:

- If you provide false information or you do not complete and return this questionnaire, penalties may be incurred under Article 18 of the Statistics and Census (Jersey) Law 2018. Such penalties may make you liable to a fine of level two on the standard scale.
- If you wilfully obstruct or impersonate any person employed or engaged by Statistics Jersey in the exercise of their functions under the Law, penalties may be incurred under Article 19 of the Statistics and Census (Jersey) Law 2018. Such penalties may make you liable to imprisonment for a term of six months and a fine of level three on the standard scale.

Your information is protected under the Statistics and Census (Jersey) Law 2018. The information provided is strictly confidential and will only be used to produce aggregate numbers. Statistics Jersey will not pass your information to anyone outside of Statistics Jersey.

1. What your annual business survey questionnaire should cover:

Please provide figures for Jersey operations only. This should be a **consolidated return** for all sectors of the business that operate in Jersey.

Your business has been selected from the register of undertakings established under Article 38 of the Control of Housing and Work (Jersey) Law 2012.

Your completed return should reflect the activities of all legal entities that perform any activity involving work or services under the business licence granted under this law.

Exclude the accounts of trusts or funds that you manage on behalf of others.

2. Period covered by the return

Your return should cover the calendar years 2024 and 2025.

If no figures are available for those periods, your return should relate to a business year ending on any date between 6 April 2024 and 5 April 2025 for 2024 and 6 April 2025 and 5 April 2026 for 2025.

Please note the periods used if not a calendar year.

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

Period covered by the return for **2024**:

	Day	Month	Year
From:	<input type="text"/>	<input type="text"/>	<input type="text"/>

To:	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Period covered by the return for **2025**:

	Day	Month	Year
From:	<input type="text"/>	<input type="text"/>	<input type="text"/>

To:	<input type="text"/>	<input type="text"/>	<input type="text"/>
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3. Income and retained earnings

3.1 Total turnover (revenue)

Total amount receivable in respect of invoices raised during the period of the return, for the sale of goods and services (including progress payments on work in progress).

2024	2025
£ <input type="text"/>	£ <input type="text"/>

3.2 Total costs

Total expenditure paid in respect of all outgoings during the period of the return, this includes the acquisition of goods, services, costs of sales, and employment of staff.

Note that all the costs recorded in question 4 – expenditure **should** be reflected in this total.

2024	2025
£ <input type="text"/>	£ <input type="text"/>

3.3 Operating profit

Total amount of turnover that exceeds costs during the period of the return

2024	2025
£ <input type="text"/>	£ <input type="text"/>

4. Expenditure

Exclude deductible GST (goods and services tax) but include non-deductible GST.

4.1 Employment costs

Total employment costs:

2024	2025
£ <input style="width: 90%;" type="text"/>	£ <input style="width: 90%;" type="text"/>

How much of the total in 4.1 was for the following:

- (a) Gross wages and salaries (in cash or kind). **Exclude** employers' social security contributions and contributions to other pension and welfare schemes:

2024	2025
£ <input style="width: 90%;" type="text"/>	£ <input style="width: 90%;" type="text"/>

- (b) Employers' social security contributions:

2024	2025
£ <input style="width: 90%;" type="text"/>	£ <input style="width: 90%;" type="text"/>

- (c) Contributions to pension funds. **Include** lump sum contributions. Employers' pension contributions should represent actual net amounts rather than notional values:

2024	2025
£ <input style="width: 90%;" type="text"/>	£ <input style="width: 90%;" type="text"/>

- (d) Bonus payments. **Include** one-off and commission payments:

2024	2025
£ <input style="width: 90%;" type="text"/>	£ <input style="width: 90%;" type="text"/>

4.2 Interest payments

Include: interest payments made to service loans or debt during the year

Exclude: capital repayment amounts

2024	2025
£ <input style="width: 90%;" type="text"/>	£ <input style="width: 90%;" type="text"/>

4.3 Taxes, duties and levies paid

Total amount payable in taxes, duties or levies to government.

Include:

- Parish rates
- Impôts
- Vehicle emission duty

Exclude:

- GST
- Taxes already included in the purchases of goods, materials and services
- Corporation tax
- Income tax

2024

2025

4.4 Goods bought for resale

Include:

- goods which have been bought for resale without any further processing

2024

2025

4.5 Other costs

Include: all other operational costs (except, stock variation, bad debts or depreciation) not included in previous questions, for example: rent, utilities, raw materials, fuel, stationery, maintenance, computer services, marketing, contract cleaning services, staff travel, licensing, goods for resale, etc.

Note that international trade costs included in questions 6 and 7 **should** also be included here.

Exclude: employment costs, stock variation, bad debts or depreciation, interest payments, amounts charged to capital account, capitalised building repairs and goods bought for resale.

Exclude deductible GST but include non-deductible GST.

2024

2025

5. Capital expenditure

Exclude deductible GST but include non-deductible GST.

The amounts entered should include the **purchase costs** and **disposal proceeds** of fixed assets.

Include:

- Land and buildings, including major refurbishment costs
- Non-produced assets (for example: licences, contracts and patents)
- Vehicles
- Computer hardware and software
- Office equipment and furniture
- Tools and special purpose equipment, including plant machinery
- Intellectual property

Exclude: any allowances for depreciation and assets acquired in taking over an existing business or sold as part of a going concern.

(a) Total acquisitions

2024	2025
£	£

(b) Total disposals

2024	2025
£	£

6. International trade in services: exports and imports

If your business has either purchased from or provided services to individuals, enterprises or other organisations based **outside of Jersey** in the last 12 months.

Please provide an **estimate** of the amounts receivable / payable in respect of invoices raised during the period.

- (a) Amounts **receivable** from individuals, enterprises or other organisations based outside Jersey for **services** provided.

2024	2025
<input style="width: 100%; height: 20px;" type="text" value="£"/>	<input style="width: 100%; height: 20px;" type="text" value="£"/>

- (b) Amounts **payable** to individuals, enterprises or other organisations based outside Jersey for **services** provided.

2024	2025
<input style="width: 100%; height: 20px;" type="text" value="£"/>	<input style="width: 100%; height: 20px;" type="text" value="£"/>

7. International trade in goods: exports and imports

If your business has either purchased from or provided goods to individuals, enterprises or other organisations based **outside of Jersey** in the last 12 months

Please provide an **estimate** of the amounts receivable / payable in respect of invoices raised during the period.

- (a) Amounts **receivable** from individuals, enterprises or other organisations based outside Jersey for **goods** provided.

2024	2025
<input style="width: 100%; height: 20px;" type="text" value="£"/>	<input style="width: 100%; height: 20px;" type="text" value="£"/>

- (b) Amounts **payable** to individuals, enterprises or other organisations based outside Jersey for **goods** provided.

2024	2025
<input style="width: 100%; height: 20px;" type="text" value="£"/>	<input style="width: 100%; height: 20px;" type="text" value="£"/>

8. Any relevant comments

Please use the box below if you wish to make any comments regarding the information provided on this return. Please include details of any significant impacts on your data resulting from changes in the accounting approaches you have taken, for example mergers and acquisitions.

9. Declaration and signature

Contact name

Position in business

Telephone number

E-mail address

I confirm that the information given in this survey is true, complete and accurate, to the best of my knowledge.

Signature

Date

Providing false information in this survey is a criminal offence under Article 18 of the Statistics and Census (Jersey) Law 2018.

Please complete and return this questionnaire by **31 July 2026**.

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

Notes to help you complete the questionnaire

1. What your annual business survey questionnaire should cover

All activities carried out in Jersey. Any activity outside of Jersey lasting more than one year should be **excluded** from this questionnaire. 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**.

2. Period covered by the return

Your return should be made for the each of the years ending 31 December 2024 and 31 December 2025. If no figures are available for those periods, the return may be made for your business year. If business year figures are supplied the return should relate to a business year ending on any date between 6 April 2024 and 5 April 2025 for 2024, and 6 April 2025 and 5 April 2026 for 2025.

If you commenced trading during either 2024 or 2025, then your return should cover the period from the commencement of your business until 31 December of that year, or alternatively any date up to 5 April of the following year.

If you ceased trading during either 2024 or 2025, then your return for that year should cover the period 1 January to the date you ceased to trade, or alternatively, from the beginning of your last business year up to the cessation date.

3. Income and retained earnings

3.1. Total turnover (revenue)

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, "other operating income" and extra-ordinary income should be **excluded** from the total turnover figures as should net proceeds on sales of capital items.

Include:

- All sales of goods (except fixed capital assets), including exports and goods purchased and resold without processing (i.e. merchanted or factored goods)
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet
- Income derived from the renting of property
- Income from sub-contracted activities
- For commission work, the commission / fee is to be included but not the full transaction price.

Exclude:

- GST
- Income recorded as extra-ordinary income in your accounts
- Income recorded as "Other Operating Income" in your accounts
- The sale of capital assets during the period; include these in section 5
- Interest payments received and other similar income
- Grants / subsidies from any source
- Value of insurance claims received
- Income derived from the renting of land (if recorded separately within your accounts)

3.2. Total costs

Total expenditure paid in respect of all outgoings during the period of the return, this includes the acquisition of goods, services, costs of sales, and employment of staff.

Note that all the costs recorded in questions 4.1a (Gross wages and salaries), 4.1b (Employers' social security contributions), 4.1c (Contributions to pension funds), and 4.1d (Bonus payments) **should** be reflected in this total.

3.3. Operating profit

Total amount of turnover that exceeds costs during the period of the return.

4. Expenditure

4.1. Employment costs

(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.

Include:

- All overtime payments, bonuses, commissions
- Payments to those temporarily absent (for example: on holiday, sick or on maternity leave etc.)
- The cost to the employer of all expenses and benefits in kind
- Accrued holiday pay

Exclude:

- Payments to working proprietors, partners and executive directors not in receipt of a regular salary, fee or commission
- Travelling and subsistence expenses; include these in 4.2
- Amounts paid to sub-contractors; include these in 4.2

(b) Employers' social security contributions

Exclude:

- Employees' social security contributions

(c) Contributions to pension funds

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

(d) Bonus payments

Include one-off and commission payments.

4.2. Interest payments

Interest payments made to service loans or debt during the year, **exclude** capital repayments.

4.3. Taxes, duties and levies paid

Total amount payable in taxes, duties or levies to government.

Include:

- Parish and Island wide-rates
- Impôts/excise duties (for example: on alcohol, petrol etc.) paid **directly** to the government by your business
- Vehicle emissions duty

Exclude:

- GST
- Taxes already included in the purchase of goods, materials and services
- Corporation tax
- Income tax

4.4. Goods bought for resale

Goods which have been bought with the intention of resale. This only includes goods which have not been further processed or modified after acquisition.

4.5. Other 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.

Exclude employment costs, stock variation, bad debts or depreciation, all interest payments, amounts charged to capital account, capitalised building repairs, and goods bought for resale.

Deductible GST should be **excluded** from the cost but non-deductible GST should be **included**. In the case of imports the cost should **include** import and excise duties (less drawback).

5. Capital expenditure

The amounts entered should include the **purchase costs** and **disposal proceeds** of fixed assets.

Include:

- Land and buildings, including major refurbishment costs
- Non-produced assets, for example: licences, contracts and patents
- Vehicles
- Computer hardware and software
- Office equipment and furniture
- Tools and special purpose equipment, including plant machinery
- Intellectual Property

Values should include non-deductible GST but exclude deductible GST.

6. International trade in services; exports and imports

This section relates to imported / exported services only. Exclude the value of any goods imported / exported. Any transactions with individuals, enterprises or other organisations domiciled outside of Jersey are regarded as international transactions. 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. Values should already have been included as part of your figures in Sections 3 and 4.2.

Include:

- Consultancy services
- Royalties and licence fees
- Computer services (excluding hardware)
- Management fees
- Insurance and finance services
- Hospitality services to non-Jersey based clients

Exclude:

- Trade in goods; include these in section 7
- Dividend or interest payments
- Transactions in financial assets or liabilities

7. International trade in goods; exports and imports

This section relates to imported / exported goods only. Exclude the value of any services imported / exported. Any transactions with individuals, enterprises or other organisations domiciled outside of Jersey are regarded as international transactions. A subsidiary or parent of your company situated in another country is regarded as an international resident and hence transactions in goods with these entities should be regarded as international trade in goods. Values should already have been included as part of your figures in Sections 3 and 4.2.

Goods are specific, tangible commodities.

Include:

- Semi and finished manufactured goods
- Foods, beverages and tobacco
- Basic materials

Exclude:

- Trade in services; include these in section 6