



UEN	Date	For DOS' Official Use
Survey Ref No. <input type="text"/>		Legal Organisation
SSIC		Registration/Commencement Date
Attn		SvyGp
Name of Establishment		EF
<i>Please delete and insert correct particulars for updating.</i>		

**Annual Survey of Services, 2008
Business Services & Real Estate**

The purpose of this survey is to obtain detailed financial information of your company for the compilation of business and economic statistics to monitor the performance of this industry. The data are also used as inputs for the compilation of national accounts, input-output tables and balance of payments. These statistics are used extensively by the government and business community in their policy-making and business planning. The survey findings will be released in our publications and website (<http://www.singstat.gov.sg>).

This survey is conducted under Section 5 of the Statistics Act (Chapter 317), Your completed return will be kept in confidence with the Statistics Act. A copy of the Statistics Act is available in our website at <http://www.singstat.gov.sg/legislation/statact.html>.

We would be grateful if you could return the completed questionnaire by to our department in the pre-addressed envelope or fax. Alternatively, you may respond through internet submission (E-survey) at <http://www.singstat.gov.sg/survey/survey.html> via 2 log-in modes. If your organization has an EASY¹ access code, an authorized staff or third-party can login via SingPass to our E-survey. Otherwise, you can login using the **Survey Ref No.** (indicated at the top of the form) and the one-time **survey PIN**, which you will receive in a separate letter as an added security measure. For more details on submission via E-survey, please refer to the attached leaflet.

For more information or assistance, please contact the officers-in-charge at Business Statistics Division :
(Our operating hours are: 8.30am – 5.00pm)

Officer 1 :
Tel :
E-mail :

Fax :

Officer 2 :
Tel :

Fax :

Wong Wee Kim
Chief Statistician
Singapore

1 EASY stands for e-Services Authorisation System, an online authorisation system that allows your organisation to authorise employees or third parties to access e-services on its behalf.

REPORTING PERIOD & CURRENCY

If your firm was **not** in operation during 2008:

Please state the effective date your firm was not in operation and complete Section N "Declaration" on page 12, then kindly mail / fax back the form to us.

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(DDMMYYYY)

If your firm was in operation in 2008:

The reference period for this survey is the **calendar year 2008**. However, if your accounting year is different from the calendar year, please report according to your accounting or financial year covering the major part of 2008. If your company's accounts are not ready by the due date of submission, you may complete the form using preliminary figures.

Please "✓" or indicate the period for the data reported in the form.

1 Jan 2008 – 31 Dec 2008

1 Apr 2008 – 31 Mar 2009

Others (please specify period below)

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(DDMMYYYY)

to

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(DDMMYYYY)

Data in this return should be provided to the **nearest** Singapore dollar (S\$) excluding cents. Singapore Dollar
However, if you are unable to report in Singapore currency, please "✓" the appropriate box to indicate the currency used. Please note that the GST section should still be reported in Singapore dollar (S\$).

United States Dollar

Japanese Yen

Euro

United Kingdom Pound

Malaysia Ringgit

REPORTING INSTRUCTIONS

- (a) In this survey, the reporting unit is an **establishment**, defined as a business unit in one location under a single ownership. Thus, head office and branches of the same enterprise are required to submit separate individual returns. Similarly, for a multi-activity enterprise, units engaged in separate activities in the same location constitute distinct establishments and separate returns should be submitted (if distinction can be made for each activity and separate data available). Only report for the establishment named on the front page. Please do not provide consolidated data including subsidiary or associated businesses.
- (b) As this form will be read using electronic equipment, please take note of the following :
- Use black pen when completing this form.
 - Keep each number or "✓" within the boxes provided.
 - Leave answer boxes blank when you have no response or data to enter. **Do not use 'nil', 'na', '-' or strike-through the boxes / pages.**
- (c) More specific instructions can be found at the last page of the questionnaire for your reference.

GENERAL INFORMATION

1 Principal Activity (Please describe the activity from which this business derives its main income)

Please complete the following information in **BLOCK LETTERS**.

<p>-----</p> <p>-----</p>

If there has been a change in your establishment's principal activity during the period 2008, please indicate the effective date of the activity change

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(DDMMYYYY)

2 Other General Information

(Please "✓" the appropriate box(es) below).

Does your company have any foreign assets (eg. overseas direct / portfolio investment) or liabilities as at 30.06.2008?

Yes

No

Does your company engage in any trade in services with companies located overseas, including offshore merchandise (goods that do not enter Singapore) during 2008?

Yes

No

Does your company provide management and headquarters-related services and business expertise to operations in the Asia Pacific region and / or rest of the world?

Yes

No

A PROFILE OF EMPLOYMENT AS AT 30.06.2008

Please include contract workers under your company's payroll.

(Number)

Working outside Singapore (for more than one year and on Singapore company's payroll)

Working in Singapore (include employees posted overseas for less than one year)
of which :

Total (a+b+c+d = i + ii)

(I) By occupational status

	(a) Paid Employees	(b) Working Directors	(c) Working Proprietor / Partners	(d) Unpaid Family Workers *
Full Time	Part Time			
<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>

* Only applicable to sole proprietorship / partnership

(II) By nationality

(i) Singapore Citizens / Permanent Residents	(ii) Foreigners
<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>

B REMUNERATION, 2008

Please include contract workers under your company's payroll.

	Wages & Salaries (include Bonuses & Allowances) \$	Employer's contribution to CPF / Pension Fund \$	Staff Benefits eg. Welfare, Medical & Housing Benefits \$
Working outside Singapore	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
Working in Singapore			
(a) Paid Employees - Full Time	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
- Part Time	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
(b) Working Directors	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
(c) Working Proprietor / Partners (exclude all withdrawals other than remuneration)	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
(d) Unpaid Family Workers			<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
(e) Fees paid to Non-Working Directors	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>		
	(i)	(ii)	(iii)
Subtotal (a+b+c+d+e)	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
	(iv)		
Expenses on share-based payment to employees (include shares & stock options)	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>		
Total Remuneration (i+ii+iii+iv)	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>		
	Singapore Citizens / Permanent Residents \$	Foreigners \$	
of which :	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	

C STRUCTURE OF SELECTED NON-CURRENT ASSETS IN SINGAPORE, 2008 (Exclusive of GST)

Please provide figures based on the financial period you are reporting in this return

	Land, Building & Structure (include Major Renovation) \$	of which :	Land \$
1 Beginning net book value	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
2 Additions incl major repairs during financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
3 Depreciation for financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
4 Ending net book value	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
5 Accumulated depreciation as at end of financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
	Transport Equipment (include vehicles, ships & aircraft) \$		Computers & Peripheral Equipment \$
1 Beginning net book value	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
2 Additions* incl major repairs during financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
3 Depreciation for financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
4 Ending net book value	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
5 Accumulated depreciation as at end of financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
	Other Machinery & Equipment \$		Computer Software** \$
1 Beginning net book value	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
2 Additions* incl major repairs during financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
3 Depreciation for financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
4 Ending net book value	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
5 Accumulated depreciation as at end of financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
	Furniture & Fittings \$		
1 Beginning net book value	<input style="width: 100%; height: 20px;" type="text"/>		
2 Additions* incl major repairs during financial period	<input style="width: 100%; height: 20px;" type="text"/>		
3 Depreciation for financial period	<input style="width: 100%; height: 20px;" type="text"/>		
4 Ending net book value	<input style="width: 100%; height: 20px;" type="text"/>		
5 Accumulated depreciation as at end of financial period	<input style="width: 100%; height: 20px;" type="text"/>		

* Please do not deduct disposal and amount written off.

** Include expenses on pre-packaged software, customised software and software developed in-house for own use which are capitalised. If separate figures for computer software and hardware are not available, please provide the total under "Computers & Peripheral Equipment".

Total additions to computer software as reported above

of which : (a) Pre-packaged & customised software

Per Cent (%)

(b) Software developed in-house

TOTAL
- 4 -

1 0 0

D GROSS INCOME / RECEIPTS, 2008 (Exclusive of GST)

	Code	\$
1 Commission & agency fees on services rendered (for ticketing agencies, report net figures less of cost of tickets)	029	<input style="width: 100%; height: 20px;" type="text"/>
2 Maintenance, repairs & management of properties / premises (include landscape maintenance & cleaning services)	052	<input style="width: 100%; height: 20px;" type="text"/>
3 Servicing & repairing of machinery, equipment & vehicles	053	<input style="width: 100%; height: 20px;" type="text"/>
4 Royalties & patent / franchise fees received from :		
(a) computer software & multimedia	231A	<input style="width: 100%; height: 20px;" type="text"/>
(b) others	231B	<input style="width: 100%; height: 20px;" type="text"/>
5 Rental from : (a) land	295	<input style="width: 100%; height: 20px;" type="text"/>
(b) godowns & warehouses	761	<input style="width: 100%; height: 20px;" type="text"/>
(c) offices, shops & other premises	833	<input style="width: 100%; height: 20px;" type="text"/>
(d) machinery & equipment (e.g. photocopiers, computers, safe deposit boxes)	834	<input style="width: 100%; height: 20px;" type="text"/>
6 Re-sale of goods	619	<input style="width: 100%; height: 20px;" type="text"/>
7 Lodging services	640	<input style="width: 100%; height: 20px;" type="text"/>
8 Sale of properties purchased for resale (include land)	831	<input style="width: 100%; height: 20px;" type="text"/>
9 Gains from sale of self-developed residential properties (sale of self-developed residential properties less cost of self-developed residential properties sold)	226A	<input style="width: 100%; height: 20px;" type="text"/>
10 Gains from sale of self-developed non-residential properties (sale of self-developed non-residential properties less cost of self-developed non-residential properties sold)	226B	<input style="width: 100%; height: 20px;" type="text"/>
11 Charter of transport equipment (i.e. vessels, aircrafts, vehicles, cranes & forklifts)	740	<input style="width: 100%; height: 20px;" type="text"/>
12 Parking fees received	762	<input style="width: 100%; height: 20px;" type="text"/>
13 Group tour receipts	771	<input style="width: 100%; height: 20px;" type="text"/>
14 Accounting, auditing & secretarial services	841	<input style="width: 100%; height: 20px;" type="text"/>
15 Business & management consultancy & market research fees	842	<input style="width: 100%; height: 20px;" type="text"/>
16 Engineering, architectural & technical testing services (include landscape design & architecture, land surveying & quality control)	859	<input style="width: 100%; height: 20px;" type="text"/>
17 Legal & conveyancing services	849A	<input style="width: 100%; height: 20px;" type="text"/>
18 Other professional services (exclude IT-related services)	849B	<input style="width: 100%; height: 20px;" type="text"/>

E PERCENTAGE OF TOTAL OPERATING RECEIPTS BY TYPE OF CLIENT, 2008

	Per Cent (%)
1 Domestic Clients : (a) Individuals & households (i.e. residents & permanent residents)	<input type="text"/>
(b) Government & public institutions (hospitals, schools, universities etc)	<input type="text"/>
(c) Companies & businesses (registered in Singapore)	<input type="text"/>
2 Foreign Clients (i.e. tourists, foreigners, companies & businesses registered outside Singapore)	<input type="text"/>
TOTAL	1 0 0

F EXPENDITURE, 2008 (Exclusive of deductible GST)

	Code	\$
1 Insurance premiums for : (a) employees working in Singapore	018	<input type="text"/>
(b) others (include property & vehicles)	829	<input type="text"/>
2 Staff recruitment & training expenditure	019	<input type="text"/>
3 Work given out / subcontract charges (for work performed on behalf of your establishment with or without basic materials supplied) to :		
(a) individuals	021A	<input type="text"/>
(b) companies & businesses	021B	<input type="text"/>
4 Administration & management fees	868	<input type="text"/>
5 Commission & agency fees on services rendered	029	<input type="text"/>
6 Depreciation (total depreciation reported in Section C)	051	<input type="text"/>
7 Repairs & maintenance of premises (include landscape maintenance & cleaning services)	052	<input type="text"/>
8 Servicing & repairing of machinery & equipment	053C	<input type="text"/>
9 Upkeep of vehicles : (a) road tax	066A	<input type="text"/>
(b) petrol, diesel & lubricating oil	351A	<input type="text"/>
(c) servicing & others (include purchase of spare parts)	053A	<input type="text"/>
10 Indirect taxes : (a) property tax	066E	<input type="text"/>
(b) foreign workers levy	066F	<input type="text"/>
(c) others (include licence fees, entertainment duties & stamp duties)	066G	<input type="text"/>
11 GST paid on net purchases which are not deductible as input tax	067	<input type="text"/>
12 Royalties & patent / franchise fees paid for :		
(a) computer software & multimedia	231A	<input type="text"/>
(b) others	231B	<input type="text"/>

Expenditure (continued)

	Code	\$
13 Rental paid for : (a) land	295	<input type="text"/>
(b) godowns & warehouses	761	<input type="text"/>
(c) offices, shops & other premises	833	<input type="text"/>
(d) machinery & equipment (e.g. photocopiers, computers, safe deposit boxes)	834	<input type="text"/>
14 Purchases of : (a) materials for rendering services	329	<input type="text"/>
(b) goods for resale	619	<input type="text"/>
15 Printing, stationery, periodicals, newspaper & office supplies	331	<input type="text"/>
16 Utilities charges : (a) water	401	<input type="text"/>
(b) electricity	402	<input type="text"/>
(c) others (e.g. gas)	403	<input type="text"/>
17 Charter of transport equipment (i.e. vessels, aircraft, vehicles, cranes & forklifts)	740	<input type="text"/>
18 Group tour expenditure (for travel agencies only) : (a) accommodation	771A	<input type="text"/>
(b) food	771B	<input type="text"/>
(c) transport & others	771C	<input type="text"/>
19 Postage, telecommunications & internet charges	781	<input type="text"/>
20 Transport & travelling expenditure	799	<input type="text"/>
21 Bank & other financial charges (exclude interest)	810	<input type="text"/>
22 Purchases of properties for resale (include land)	831	<input type="text"/>
23 Accounting, auditing & secretarial services (include taxation advisory services)	841	<input type="text"/>
24 Business & management consultancy & market research fees	842	<input type="text"/>
25 Engineering, architectural & technical testing services (include landscape design & architecture, land surveying & quality control)	859	<input type="text"/>
26 Legal & conveyancing services	849A	<input type="text"/>
27 Other professional services (exclude IT-related services, which should be reported in item (28))	849B	<input type="text"/>
28 Data processing, computer consultancy & other information technology services : (a) in Singapore	851A	<input type="text"/>
(b) outside Singapore	851B	<input type="text"/>
29 Research & development (comprising in-house R&D and R&D funded by your establishment but contracted / carried out by others using their facilities)	855	<input type="text"/>

Expenditure (continued)

	Code	\$
30 Advertising, publicity & promotional expenditure (include screen advertisement)	861	<input type="text"/>
31 Employment & labour contracting services	862	<input type="text"/>
32 Detective & security services (include alarm system charges)	863	<input type="text"/>
33 Entertainment, amusement & recreational services (include admission & ticket fees)	949	<input type="text"/>
34 Purchase of pre-packaged & customised computer software for own use : (Licence payments for the use of software should be reported under "Royalties on computer software & multimedia". Computer software expenses which are capitalised should be reported under Section C.)		
(a) in Singapore	294A	<input type="text"/>
(b) outside Singapore	294B	<input type="text"/>
35 Expenditure on in-house development of software that is meant for use for more than a year : (Computer software expenses which are capitalised should be reported under Section C.)		
(a) in Singapore	296A	<input type="text"/>
(b) outside Singapore	296B	<input type="text"/>
36 Interest paid	212	<input type="text"/>
37 Realised loss from :		
(a) foreign exchange transactions (exclude translation & unrealised loss)	221	<input type="text"/>
(b) sale of stocks & shares	223	<input type="text"/>
(c) other investments (e.g. government securities & treasury bills, corporate bonds & other securities)	229	<input type="text"/>
38 Unrealised loss from foreign exchange transactions, securities & all other financial instruments (include translation loss from foreign exchange)	285	<input type="text"/>
39 Loss on sale of fixed assets	225	<input type="text"/>
40 Loss from sale of self-developed residential properties sold (sale of self-developed residential properties less cost of self-developed residential properties)	226A	<input type="text"/>
41 Loss from sale of self-developed non-residential properties sold (sale of self-developed non-residential properties less cost of self-developed non-residential properties)	226B	<input type="text"/>
42 Skills development levy	241	<input type="text"/>
43 Grants to other organisations	249	<input type="text"/>
44 Donations	253	<input type="text"/>
45 Association / membership / club subscriptions	251	<input type="text"/>
46 Provisions / Adjustments (include recognised impairment loss & doubtful debts)	291	<input type="text"/>
47 Other expenditure (please specify) :	(For DOS' Official Use)	
(a) <input type="text"/>	<input type="text"/>	<input type="text"/>
(b) <input type="text"/>	<input type="text"/>	<input type="text"/>
(c) <input type="text"/>	<input type="text"/>	<input type="text"/>

L DEVELOPMENT EXPENDITURE FOR THE YEAR 2008 (EXCLUSIVE OF DEDUCTIBLE GST)

(Applicable to Real Estate Developers only).

Development Expenditure	Code	Residential Projects \$	Non-Residential Projects \$
1 Insurance premiums of employees working in Singapore	018	<input type="text"/>	<input type="text"/>
2 Construction work given out	021	<input type="text"/>	<input type="text"/>
3 Depreciation	051	<input type="text"/>	<input type="text"/>
4 Indirect taxes :			
(a) property tax	066E	<input type="text"/>	<input type="text"/>
(b) foreign workers levy	066F	<input type="text"/>	<input type="text"/>
(c) others (include licence & stamp duties)	066G	<input type="text"/>	<input type="text"/>
5 Government service charges	069	<input type="text"/>	<input type="text"/>
6 Purchases of materials for rendering services	329	<input type="text"/>	<input type="text"/>
7 Purchases of land for development	831	<input type="text"/>	<input type="text"/>
8 Engineering, architectural & technical services	859	<input type="text"/>	<input type="text"/>
9 Legal & conveyancing services	849A	<input type="text"/>	<input type="text"/>
10 Other professional services (exclude IT & related services)	849B	<input type="text"/>	<input type="text"/>
11 Advertising, publicity & promotional services (include screen advertisement)	861	<input type="text"/>	<input type="text"/>
12 Administration & management fees	868	<input type="text"/>	<input type="text"/>
13 Other operating expenditure	090	<input type="text"/>	<input type="text"/>
14 Interest paid	212	<input type="text"/>	<input type="text"/>
15 Compensation for land acquisition	283	<input type="text"/>	<input type="text"/>
16 Development charges paid to URA & other authorities	284	<input type="text"/>	<input type="text"/>
17 Provision / Adjustments (include recognised impairment loss & doubtful debts)	291	<input type="text"/>	<input type="text"/>
18 Other non-operating expenditure	299	<input type="text"/>	<input type="text"/>
Total	300	<input type="text"/>	<input type="text"/>

M EVENTS THAT MAY HAVE AFFECTED YOUR BUSINESS UNIT

Compared to last accounting year, were there any events that may have significantly affected the reported values for this business unit? Please specify :

Empty box with dashed lines for specifying events.

N DECLARATION

I hereby declare that the information given in this return is complete and correct to the best of my knowledge and belief.

Please complete the following information in **BLOCK LETTERS**.

Name (Ms/Mr/Mdm*) [] Signature []

Designation [] Date []

Contact Person

Name (Ms/Mr/Mdm*) [] Main Tel []

Designation [] DID []

E-mail [] Fax []

Company Website [] Mobile []

* Delete accordingly

I agree / disagree to the following organisations having access to the information given in this return.

(Please "✓" the appropriate box(es))

I understand that they would also treat the information as confidential.

Table with columns: Organisation, Agree (1), Disagree (2). Rows: Standards, Productivity and Innovation Board (SPRING), Economic Development Board (EDB), International Enterprise Singapore (IE SINGAPORE).

EXPLANATORY NOTES

SECTION A : PROFILE OF EMPLOYMENT AS AT 30.06.2008

- a **Persons working outside Singapore** refers to employees who are working outside Singapore for more than one year and on the Singapore company's payroll.
- b **Persons working in Singapore** refers to paid employees, working directors / proprietor / partners and unpaid family workers working in Singapore, including persons on medical and casual leave. It should include persons posted overseas for less than one year.
- c **Paid employees** refers to workers on the payroll of your establishment including part-time workers (working less than 30 hours in a normal week), and workers on commission basis paid directly by your establishment.
- d **Working directors** refers to directors actively engaged in the work of your establishment and paid by your establishment.
- e **Working proprietor / partners** refers to proprietor / partners actively engaged in the work of your establishment, whether receiving remuneration or not.
- f **Unpaid family workers** refers to relatives of proprietor / partners who do not receive fixed wages and salaries, but may receive certain allowances.

SECTION B : REMUNERATION, 2008

- a **Wages and salaries** refers to gross emoluments paid to employees, including commissions, bonuses and overtime pay before deduction of employees' contribution to Central Provident Fund (CPF) or any other deduction.
- b **Employer's contribution to CPF / pension fund** refers to contribution by employers to employees' CPF / pension fund. It excludes pensions and gratuities paid to retired employees which should be reported under **Section F**.
- c **Staff benefits** refers to medical benefits, cost of food, housing, travelling expenses to and from work and other benefits in kind provided to employed persons and valued at cost to your establishment. However, entertainment allowances, cost of uniforms, staff insurance premiums, retrenchment benefits, transport and hotel accommodation provided in connection with business travel should be reported under **Section F**.
- d **Remuneration due to working directors / proprietor / partners** refers to regular wages & salaries, contribution to CPF / pension fund and staff benefits paid to them. Any amount withdrawn by sole proprietors / partners other than remuneration should be **excluded**. For working directors, director's fees paid to them should also be included.
- e **Remuneration due to unpaid family workers** should be reported under **Staff Benefits**.
- f **Fees paid to non-working directors** refers to fees paid to directors for attending board meetings only.
- g **Expenses on share-based payment to employees (include shares & stock options)** refers to total expenses incurred from share-based payment transactions for employee performance shares or stock options, offered by your company to working directors and employees as part of their remuneration package.

SECTION C : STRUCTURE OF SELECTED NON-CURRENT ASSETS IN SINGAPORE, 2008 (Exclusive of GST)

For establishments submitting separate returns for head office and branches, the information on fixed assets can be consolidated in the head office's return if separate figures are not available.

- a **Net book value** refers to cost of fixed assets net of accumulated depreciation.
- b **Additions (include major repairs)** refers to the total cost of acquiring the assets, inclusive of import duty, registration fees, delivery and installation charges.
- c **Building and structure** includes storage tanks, water and sewerage systems, lifts and escalators, central cooling and ventilation equipment forming an integral part of the building and structure.
- d **Transport equipment** refers to vehicles, ships and aircraft used for business activity only.

- e **Other machinery and equipment** refers to power generating plants, cold storage equipment, cranes, forklift equipment, durable containers, word processors, calculators, cash registers, typewriters etc.

SECTION D : GROSS INCOME / RECEIPTS, 2008 (Exclusive of GST)

- a State the amount received and receivable from the various business activities during 2008. The amount collected in respect of previous year's receivables should be **excluded**.
- b Business transactions with Singapore residents and firms as well as transactions with overseas clients are to be reported.

SECTION F : EXPENDITURE, 2008 (Exclusive of deductible GST)

- a State the amount paid and payable for the purchases of goods and services used in rendering services and for sale, and other expenditure incurred during 2008.
- b All purchases should be valued at delivered cost to your establishment irrespective of whether full payments have been made. They should include import and excise duties and should be net of rebates and discounts.
- c Purchases of fixed assets (e.g. machinery and equipment) and computer software which are **capitalised** should be reported under **Section C**.
- d Remuneration reported under **Section B** should be **excluded**.
- e **Purchase of computer software for own use (include development cost of customised software)** refers to the purchase of both pre-packaged software (software that can be purchased or licensed 'off-the-shelf' from commercial software vendors) and custom-designed software (software that are tailored to your organisation's specific needs whose development is outsourced to third-party software developers).
- f **Expenditure on in-house development of software** refers to expenditure incurred in connection with the development of software carried out by your establishment's employees for in-house application for more than a year. It includes cost of materials and supplies, maintenance and repair of plant and equipment used for the software development, as well as all other development costs. It **excludes** expenditure on routine maintenance and application support, which should be reported under "**servicing and repairing of machinery & equipment**". In-house expenditure on software that is to be included into computers or equipment with the intention for sale should also be **excluded**.

SECTION G : BOOK VALUE OF STOCKS, 2008 (Exclusive of GST)

- a Report all stocks owned by your establishment e.g. merchandise, food and beverages, raw materials, parts and accessories for rendering services as well as work-in-progress undertaken by your establishment.
- b **In Singapore** refers to inventories held in Singapore.
- c **Outside Singapore** refers to inventories held outside Singapore.
- d For real estate developers, book value of stocks includes construction materials and land which has not been sold / developed as well as unsold properties not developed by your establishment.

SECTION H : WORK-IN-PROGRESS (WIP), 2008 (Exclusive of GST)

- a Report work-in-progress undertaken by your establishment.
- b **In Singapore** refers to those inventories held in Singapore.
- c **Outside Singapore** refers to those inventories held outside Singapore.
- d For real estate developers, work-in-progress refers to the total amount of development expenditure for uncompleted projects undertaken by your establishment.

SECTION L : DEVELOPMENT EXPENDITURE FOR THE YEAR 2008 (Exclusive of deductible GST)

Report the detailed items of development expenditure incurred during 2008. It should **exclude** those current operating expenses already reported under **Section F**.