



BUSINESS ACTIVITY SURVEY OF TIMOR-LESTE 2013



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PREFACE

We are very proud to be able to present the fourth edition of the Business Activity Survey (BAS) in Timor-Leste. The results of the survey give the Government and other interested parties a clear picture of the performance, composition and growth of the non-petroleum producing business sector and the size of its contribution to the national economy and our Gross Domestic Product (GDP).

The BAS 2013 comprises a sample of 2,837 out of 6,109 businesses of the kind considered in this study. These non-petroleum producing businesses are spread out across the country and mainly located in the major towns of each district. The BAS includes all public and private financial enterprises (banks and insurance companies) as well as all public and private non-financial businesses, with a few major exceptions: general government agencies (administration, health, education etc.), agricultural production and other informal economic activities conducted by households. Not-for-profit institutions (NGOs, charities, churches etc.) were surveyed only if they earned more than 50 per cent of their income in 2013 from trading activities. Estimates of the economic contribution of subsistence farming and other informal economic activities can be made based on data previously collected in household surveys.

The BAS is a vital source of information for the development and monitoring of economic policies. The data will help the Government identify and address policy issues concerning the performance of the Timorese business environment as a whole, or related to the progress of specific sectors of the economy. The survey also gives the Government and other stakeholders, including the business sector itself, an idea of employment numbers and the size and composition of the revenues, expenses and profits of enterprises acting in different parts of the economy. The BAS is also a key input in the compilation of the Timor-Leste National Accounts for the non-petroleum producing business sector.

A closer look at the results of BAS 2013 indicates that between 2012 and 2013 industry value added decreased by 2.6 per cent in Timor-Leste. 'Dili' continued to employ 82 per cent of all persons employed (48,100) and contributed 96 per cent to the industry value added during 2013. Between 2012 and 2013, industry value added decreased by 2.8 per cent in 'Dili' compared with an increase of 3.0 per cent in the 'Districts' outside Dili.

The BAS was conducted by the General Directorate of Statistics (GDS) with technical support from the Australian Bureau of Statistics, which in turn received financial support from the Australian Department of Foreign Affairs and Trade. We are very grateful for the support of both institutions in assisting us with the development of official statistics in Timor-Leste.

Finally we would like to express our immense gratitude to the business community for its support of this survey and to the specific businesses that provided us with detailed information about their activities.



Antonio Freitas
Director General
General Directorate of Statistics
Dili, 18 December 2014

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ABBREVIATIONS

BAS	Business Activity Survey
COE	Compensation of Employees
GDS	General Directorate of Statistics, Ministry of Finance
GDP	Gross Domestic Product
ISIC	International Standard Industrial Classification
IVA	Industry Value Added
RSE	Relative Standard Error
TIN	Tax Identification Number

INTRODUCTION

This publication presents the results from the fourth Business Activity Survey (BAS) of Timor-Leste, conducted by the General Directorate of Statistics (GDS), Ministry of Finance, in respect of the 2013 calendar year. The BAS provides detailed measures of the performance and structure of non-petroleum producing businesses operating in Timor-Leste.

The scope of the BAS includes the non-petroleum producing business sector of Timor-Leste that actively traded during the 2013 calendar year. This includes:

- Private non-financial businesses (excluding agricultural production)
- Private financial businesses
- Public non-financial and financial businesses where more than 50 per cent of their revenue was generated from trading activities
- Not-for-profit institutions earning more than 50 per cent of their revenue from trading activities

The survey scope excludes petroleum producing businesses, general government agencies (e.g. administration, health, education) and the informal economic activity of households. The informal sector is expected to involve a large number of very small businesses, however their collective contribution to the economic estimates for industries presented in this report is expected to be very small.

Chapter one of this publication discusses reliability of BAS data, with the data then presented in the following two chapters. Chapter two includes details on employment, income, expenses and profit, while chapter three presents BAS results using national accounting concepts. The results are presented by geography (Dili and Districts) and by industry (Manufacturing, Construction, Retail and Wholesale Trade, Accommodation and Food, Financial and Insurance and Other industries).

Technical notes, a glossary of terms and the questionnaire are presented at the end of this report.

The GDS is fully committed to improving the statistical information released to the public. The GDS welcomes comments and suggestions from users regarding future surveys of Timor-Leste businesses.

The BAS was conducted with financial support from the Australian Department of Foreign Affairs and Trade and with technical support from the Australian Bureau of Statistics. GDS wishes to express its appreciation to both organisations for their support in developing official statistics in Timor-Leste.

CHAPTER 1 DATA RELIABILITY

The GDS aims to produce high quality data from BAS while minimising the reporting burden on businesses. To achieve this, the data estimated from the BAS have been obtained from a sample of businesses. When a sample, rather than the entire population, is surveyed, the data are subject to sampling error. That is, the difference between estimates based on a sample and those that would have been obtained had data been collected from all businesses in the population via a census.

One measure of the likely difference is given by the standard error, which indicates the extent to which an estimate might have varied by chance because the data were obtained from a sample of units. There is about a 67 per cent chance that a sample estimate will differ by less than one standard error from the figure that would have been obtained if all units had been included in the survey, and about a 95 per cent chance that the difference will be less than two standard errors.

Sampling variability can also be measured by the relative standard error (RSE), which is obtained by expressing the standard error as a percentage of the estimate to which it refers. The RSE is a useful measure in that it provides an immediate indication of the percentage errors likely to have occurred due to the effects of random sampling and this avoids the need to refer also to the size of the estimate.

To illustrate, the estimate of total income for Timor-Leste in 2013 was \$1,802.4m (see Table 3.1). The RSE of this estimate is shown as 4.4%, giving a standard error of approximately \$79.3m. Therefore, there is a 95% chance (i.e., a confidence interval of 95%) that the figure would have been within the range of \$1,643.8m to \$1,961.0m.

Table 1.1 Relative standard errors by geography, non-petroleum producing businesses, 2013

		Dili		Districts		Total Timor-Leste	
		Estimate	RSE (%)	Estimate	RSE (%)	Estimate	RSE (%)
Total employment*	n	48,100	3.1	10,900	4.4	59,000	2.6
Total income	\$m	1,733.7	5.7	68.7	0.8	1,802.4	4.4
Total expenses	\$m	1,391.9	5.5	53.6	1.1	1,445.5	4.4
Total output	\$m	1,178.0	3.4	57.6	0.9	1,235.6	2.4
Total intermediate use	\$m	651.1	3.9	32.1	1.1	683.2	2.6
Industry value added	\$m	526.9	4.4	25.4	1	552.4	3.2
Compensation of employees	\$m	143.1	3.3	13.1	5.3	156.2	3.0
Capital expenditure	\$m	74.6	3.9	2.7	18.8	77.2	3.8

*Estimates of employment have been rounded to the nearest 100 persons.

Table 1.2 Relative standard errors by industry, non-petroleum producing businesses, 2013

		Manufacturing		Construction		Retail and Wholesale	
		Estimate	RSE (%)	Estimate	RSE (%)	Estimate	RSE (%)
Total employment*	n	2,300	23.7	17,600	25.7	19,100	6.8
Total income	\$m	30.2	11.4	554.9	8.7	814.2	17.4
Total expenses	\$m	27.3	11.7	404.1	10.0	698.2	16.4
Total output	\$m	30.1	11.4	552.7	8.8	211.4	13.7
Total intermediate use	\$m	23.1	12.6	350.1	9.3	47.6	5.3
Industry value added	\$m	7.0	9.6	202.7	9.9	163.8	17.3
Compensation of employees	\$m	3.5	21.3	45.1	28.8	35.4	5.7
Capital expenditure	\$m	0.3	21.8	19.9	20.9	11.5	12.1

		Accommodation and Food		Finances and Insurance		Other industries	
		Estimate	RSE (%)	Estimate	RSE (%)	Estimate	RSE (%)
Total employment*	n	5,800	41.4	600	0.8	13,600	8.7
Total income	\$m	65.0	9.0	47.4	0.2	290.7	2.9
Total expenses	\$m	51.4	11.3	31.2	0.2	233.3	2.8
Total output	\$m	63.5	9.1	33.5	0.3	344.4	2.5
Total intermediate use	\$m	41.0	9.6	21.7	0.3	199.8	2.5
Industry value added	\$m	22.5	16.6	11.8	0.2	144.6	3.9
Compensation of employees	\$m	9.7	31.5	6.5	0.2	56.0	8.0
Capital expenditure	\$m	1.7	104.5	0.1	-	43.7	3.2

*Estimates of employment have been rounded to the nearest 100 persons.

Statistical collections are also subject to non-sampling error, which arises from accuracies in collecting, recording and processing the data. Every effort was made to minimise reporting error, by the careful design of questionnaires, training of survey analysts, and efficient data processing procedures.

Non-sampling error also occurs when information cannot be obtained from all businesses selected in the survey. For BAS 2013 there was a 65% response rate from all businesses that were surveyed and found to be operating during the reference period. Data were imputed for the remaining 35% of operating businesses.

Note also that estimates for Dili may be overestimated. Businesses with the main office in Dili which undertook work in the Districts outside Dili would have their activity included in Dili estimates.

The GDS is committed to making continuous improvements in data quality, including the BAS.

CHAPTER 2 KEY DATA ITEMS

This chapter contains summary information about non-petroleum producing businesses for selected employment, income, expense and profit data items.

Employment

As at December 2013 there were 59,000 persons employed in Timor-Leste businesses. This represented 4.1 per cent decline in employment since December 2012. About 74 per cent of the total persons employed were male (or 43,800 persons). Between 2012 and 2013, the decline in female employment was stronger than male employment (5.7 per cent and 3.6 per cent decline respectively).

The majority of the persons employed in Timor-Leste were employed in businesses operating in Dili (82 per cent or 48,100 persons).

In 2013 average wages per employee was \$2,200 in Timor-Leste. The wages per employee was higher in Dili (\$2,500) than in the other Districts (\$1,100).

The 'Retail and Wholesale Trade' industry had the highest level of employment, accounting for 32 per cent (or 19,100 persons) of all employed persons. The second largest individual industry was 'Construction' industry contributing 30 per cent (or 17,600 persons) to total employment.

Income

During 2013 non-petroleum producing businesses in Timor-Leste generated a total income of \$1,846.8m, down 0.2 per cent since 2012. About 96 per cent (or \$1,788.1m) was generated by businesses operating in Dili.

The 'Retail and Wholesale Trade' and the 'Construction' industries together accounted for the majority (77 per cent or \$1,413.5m) of total income generated in Timor-Leste during 2013.

Expenses

During 2013 total operating expenses incurred by non-petroleum producing businesses in Timor-Leste was \$1,438.2m, up 0.8 per cent since 2012.

About 96 per cent (or \$1,429.6m) of total operating expenses was incurred by businesses operating in Dili. Purchases of supplies, materials and finished goods accounted for 66 per cent (or \$983.9m) of all operating expenses. The 'Retail and Wholesale Trade' industry accounted for \$619.6m. Total labour costs accounted for 10 per cent (or \$144.4m) of total operating expenses.

Profit

Total profit generated by Timor-Leste businesses during 2013 was \$380.2m. This represented a 3.5 per cent decrease since 2012. The 'Construction' industry accounted for 42 per cent (or \$158.2m) of all profit generated during the year, the highest proportion of all industries.

Capital Expenditure

During 2013 the purchase of capital assets was \$77.2m. The 'Other industries' and 'Construction' industries reinvested the greatest proportion of their profit into capital expenditure, investing \$43.7m and \$19.9m in capital expenditure respectively.

Table 2.1 Key structural data by geography, non-petroleum producing businesses, 2010-2013

		Dili				Districts			
		2010	2011	2012	2013	2010	2011	2012	2013
Employment									
Male *	n	26,700	34,600	37,500	35,400	5,600	7,000	8,000	8,400
Female *	n	12,400	13,500	13,800	12,700	1,600	1,300	2,300	2,500
Total employment *	n	39,200	48,100	51,300	48,100	7,200	8,300	10,300	10,900
Income									
Income from sales of goods and services	\$m	1,216.0	1,719.8	1,767.4	1,750.1	54.0	61.3	57.0	66.0
Other income	\$m	17.6	22.7	25.1	28.1	3.1	4.3	1.7	2.7
Total income	\$m	1,233.7	1,742.5	1,792.6	1,778.1	57.2	65.5	58.7	68.7
Expenses									
Labour Costs									
Wages and salaries	\$m	77.1	102.1	114.4	118.0	6.7	8.6	9.3	11.9
Non-wage benefits	\$m	10.4	38.6	26.0	13.4	0.7	1.6	1.6	1.1
Total labour costs	\$m	87.5	140.8	140.4	131.3	7.4	10.2	10.9	13.1
Purchases of supplies, materials and finished goods	\$m	571.5	818.4	902.2	952.7	23.9	30.7	26.7	31.2
Other expenses	\$m	283.3	426.8	384.9	345.6	2.6	5.7	5.7	9.4
Total expenses	\$m	942.4	1,385.9	1,427.5	1,429.6	34.0	46.5	43.3	53.6
Profit	\$m	304.8	371.0	378.7	365.2	23.2	19.0	15.5	15.1
Average wages per employee **	\$	2,000	2,100	2,200	2,500	900	1,000	900	1,100
Capital expenditure	\$m	37.5	27.2	52.2	74.6	8.3	11.5	8.7	2.7

		Total Timor-Leste						
		2010	2011	2012	2013	2010-11	2011-12	2012-13
Employment								
Male *	n	32,400	41,600	45,500	43,800	28.5	9.3	(3.6)
Female *	n	14,000	14,900	16,100	15,100	5.9	8.0	(5.7)
Total employment *	n	46,400	56,500	61,500	59,000	21.7	8.9	(4.1)
Income								
Income from sales of goods and services	\$m	1,270.1	1,781.1	1,824.5	1,816.0	40.2	2.4	(0.5)
Other income	\$m	20.8	27.0	26.8	30.8	29.8	(0.5)	14.8
Total income	\$m	1,290.8	1,808.0	1,851.3	1,846.8	40.1	2.4	(0.2)
Expenses								
Labour Costs								
Wages and salaries	\$m	83.8	110.7	123.7	129.9	32.1	11.8	5.0
Non-wage benefits	\$m	11.1	40.2	27.6	14.5	261.6	(31.4)	(47.5)
Total labour costs	\$m	94.9	150.9	151.3	144.4	59.0	0.3	(4.6)
Purchases of supplies, materials and finished goods	\$m	595.5	849.1	928.9	983.9	42.6	9.4	5.9
Other expenses	\$m	286.0	432.4	390.6	354.9	51.2	(9.7)	(9.1)
Total expenses	\$m	976.3	1,432.4	1,470.8	1,483.2	46.7	2.7	0.8
Profit	\$m	328.0	390.1	394.2	380.2	18.9	1.1	(3.5)
Average wages per employee **	\$	1,800	2,000	2,000	2,200	11.1	-	10.0
Capital expenditure	\$m	45.9	38.7	60.9	77.2	(15.6)	57.2	26.9

* Estimates of employment have been rounded to the nearest 100 persons.

** Estimates of average wages per employee have been rounded to the nearest \$100.

Table 2.2 Key structural data by industry, non-petroleum producing businesses, 2010-2013

		Manufacturing				Construction			
		2010	2011	2012	2013	2010	2011	2012	2013
Employment									
Male *	n	2,000	2,000	2,000	1,800	8,200	15,400	14,800	15,700
Female *	n	500	300	600	500	1,800	1,200	2,000	1,900
Total employment *	n	2,600	2,300	2,700	2,300	10,000	16,600	16,800	17,600
Income									
Income from sales of goods and services	\$m	31.0	30.3	34.1	30.1	424.0	828.8	682.7	596.8
Other income	\$m	0.4	0.2	0.2	0.1	3.3	4.0	2.8	2.5
Total income	\$m	31.4	30.5	34	30.2	427.3	832.8	685.4	599.3
Expenses									
Labour Costs									
Wages and salaries	\$m	3.9	3.7	3.6	3.4	15.6	37.3	37.0	39.3
Non-wage benefits	\$m	0.1	0.2	0.1	0.1	9.0	34.7	21.7	10.3
Total labour costs	\$m	4.0	4.0	3.7	3.5	24.6	72.1	58.8	49.7
Purchases of supplies, materials and finished goods	\$m	20.7	21.3	24.7	20.7	137.7	303.2	228.9	219.2
Other expenses	\$m	4.3	2.9	3.1	3.2	138.5	284.6	226.0	173.0
Total expenses	\$m	29.0	28.1	31.5	27.3	300.8	659.9	513.7	441.8
Profit	\$m	3.1	3.2	2.8	2.9	127.7	173.9	174.0	158.2
Average wages per employee **	\$	1,500	1,600	1,300	1,500	1,600	2,200	2,200	2,200
Capital expenditure	\$m	2.8	0.5	3.9	0.3	8.1	12.7	17.7	19.9

		Retail and Wholesale Trade				Accommodation and Food Services			
		2010	2011	2012	2013	2010	2011	2012	2013
Employment									
Male *	n	8,000	12,300	14,900	13,000	2,000	2,600	2,800	2,500
Female *	n	4,700	6,000	6,200	6,100	4,200	3,700	3,700	3,200
Total employment *	n	12,800	18,300	21,100	19,100	6,300	6,300	6,500	5,800
Income									
Income from sales of goods and services	\$m	433.7	575.5	755.7	807.9	76.1	84.0	67.8	63.9
Other income	\$m	6.1	8.5	8.0	6.2	0.5	1.1	2.4	1.1
Total income	\$m	439.8	584.0	763.6	814.2	76.7	85.1	70.2	65.0
Expenses									
Labour Costs									
Wages and salaries	\$m	22.0	30.4	35.2	33.8	8.8	9.5	10.8	9.4
Non-wage benefits	\$m	1.1	3.1	2.2	1.5	0.2	0.5	1.1	0.3
Total labour costs	\$m	23.0	33.5	37.4	35.3	9.0	10.0	12	9.7
Purchases of supplies, materials and finished goods	\$m	315.0	414.7	562.6	619.6	27.1	34.0	26.9	27.0
Other expenses	\$m	26.2	39.2	55.9	43.4	19.3	20.3	17.7	14.7
Total expenses	\$m	364.3	487.4	656.0	698.2	55.3	64.3	56.6	51.4
Profit	\$m	80.5	102.7	119.9	124.9	21.2	21.1	13.7	13.2
Average wages per employee **	\$	1,700	1,700	1,700	1,800	1,400	1,500	1,700	1,600
Capital expenditure	\$m	27.7	18.6	27.3	11.5	4.0	3.1	3.0	1.7

*Estimates of employment have been rounded to the nearest 100 persons.

** Estimates of average wages per employee have been rounded to the nearest \$100.

Table 2.2 Key structural data by industry, non-petroleum producing businesses, 2010-2013 (cont.)

		Financial and Insurance				Other industries			
		2010	2011	2012	2013	2010	2011	2012	2013
Employment									
Male *	n	400	300	300	300	11,800	9,000	10,700	10,500
Female *	n	200	200	200	300	2,600	3,500	3,400	3,100
Total employment *	n	700	500	500	600	14,000	12,500	13,900	13,600
Income									
Income from sales of goods and services	\$m	12.0	20.0	25.9	33.5	293.2	242.6	258.3	283.8
Other income	\$m	5.2	7.9	10.0	13.9	5.2	5.2	3.5	6.9
Total income	\$m	17.2	27.9	35.9	47.4	298.4	247.8	261.8	290.7
Expenses									
Labour Costs									
Wages and salaries	\$m	3.4	4.7	5.8	6.2	30.1	25.1	31.4	37.8
Non-wage benefits	\$m	0.0	0.1	0.2	0.3	0.7	1.6	2.2	2.0
Total labour costs	\$m	3.5	4.8	6.0	6.5	30.8	26.6	33.5	39.8
Purchases of supplies, materials and finished goods	\$m	0.7	0.9	0.9	1.0	94.3	75.0	84.8	96.4
Other expenses	\$m	10.9	15.3	19.0	23.7	86.8	70.1	68.8	97.0
Total expenses	\$m	15.0	21.0	25.8	31.2	211.9	171.7	187.2	233.3
Profit	\$m	2.2	6.9	10.1	15.9	93.1	82.3	73.7	65.0
Average wages per employee **	\$	5,200	10,000	10,500	10,100	2,000	1,900	2,200	2,600
Capital expenditure	\$m	-	-	0.0	0.1	3.2	3.8	8.9	43.7

*Estimates of employment have been rounded to the nearest 100 persons.

** Estimates of average wages per employee have been rounded to the nearest \$100.

CHAPTER 3 ECONOMIC DATA ITEMS

This chapter presents data and analysis of some key economic data items.

Industry Value Added

Industry Value Added (IVA) is a measure of industry contribution to the national economy. It is calculated as the difference between the market value of the output of an industry (output) and the purchases of materials and expenses incurred in the production of that output (intermediate use).

During 2013 total IVA for all non-petroleum producing businesses operating in Timor-Leste was \$564.2m. This was 2.6 per cent less than 2012. Businesses operating in 'Dili' accounted for 95 per cent (\$538.8m) of total IVA.

The 'Construction' industry was the largest contributor to IVA, accounting for 38 per cent (\$214.5m) of total IVA in 2013. The 'Retail and Wholesale Trade' industry contributed 29 per cent (\$163.8m) to total IVA.

Compensation of Employees

Compensation of employees (COE) is a measure of the total remuneration, in cash or in-kind, payable by a business to an employee in return for work done by the employee during the calendar year. COE includes salaries and wages, non-wage benefits such as meals and private use of motor vehicles and own account capitalised wages.

During 2013 the total COE for all non-petroleum businesses operating in Timor-Leste was \$161.4m, 2.6 per cent less than 2012. Businesses operating in 'Dili' accounted for 92 per cent (\$148.3m) of total COE. The 'Construction' industry accounted for 31 per cent of total COE (\$50.2m).

Table 3.1 Key economic data by geography, non-petroleum producing businesses, 2010-2013

		Dili				Districts			
		2010	2011	2012	2013	2010	2011	2012	2013
Output									
Income from sales of goods and services	\$m	1,216.0	1,719.8	1,767.4	1,750.1	54.0	61.3	57.0	66.0
(less) Purchases of finished goods	\$m	343.9	426.6	563.4	619.9	9.3	10.0	7.7	8.4
Other output	\$m	37.1	50.7	61.6	92.3	-	-	-	0.0
Total output	\$m	909.2	1,343.9	1,265.6	1,222.4	44.8	51.3	49.3	57.6
Intermediate use									
Purchases of supplies and materials	\$m	227.6	391.8	338.7	332.7	14.7	20.7	18.9	22.8
Other intermediate use	\$m	281.6	416.8	372.5	357.2	2.6	5.7	5.7	9.3
Total intermediate use	\$m	509.2	808.6	711.2	683.6	17.3	26.4	24.6	32.1
Industry value added	\$m	400.0	535.3	554.3	538.8	27.5	24.9	24.7	25.4
Compensation of employees	\$m	89.3	153.9	159.8	148.3	7.4	10.2	10.9	13.1

		Total Timor-Leste						
		2010	2011	2012	2013	2010-11	2011-12	2012-13
Output								
Income from sales of goods and services	\$m	1,270.1	1,781.1	1,824.5	1,816.0	40.2	2.4	(0.5)
(less) Purchases of finished goods	\$m	353.2	436.6	571.2	628.4	23.6	30.8	10.0
Other output	\$m	37.1	50.7	61.6	92.4	36.7	21.5	50.0
Total output	\$m	953.9	1,395.2	1,314.8	1,280.0	46.3	(5.8)	(2.7)
Intermediate use								
Purchases of supplies and materials	\$m	242.3	412.5	357.7	355.5	70.3	(13.3)	(0.6)
Other intermediate use	\$m	284.2	422.5	378.2	366.5	48.7	(10.5)	(3.1)
Total intermediate use	\$m	526.5	835.0	735.8	715.8	58.6	(11.9)	(2.7)
Industry value added	\$m	427.5	560.2	579.0	564.2	31.0	3.4	(2.6)
Compensation of employees	\$m	96.7	164.1	170.7	161.4	69.7	4.0	(5.5)

- Nil or rounded to zero.

Table 3.2 Key economic data by industry, non-petroleum producing businesses, 2010-2013

		Manufacturing				Construction			
		2010	2011	2012	2013	2010	2011	2012	2013
Output									
Income from sales of goods and services	\$m	31.0	30.3	34.1	30.1	424.0	828.8	682.7	596.8
(less) Purchases of finished goods	\$m	-	0.7	-	0.0	0.2	0.7	1.4	2.0
Other output	\$m	0.2	-	-	-	1.2	0.8	3.4	2.3
Total output	\$m	31.2	29.7	34.1	30.1	424.9	828.9	684.7	597.1
Intermediate use									
Purchases of supplies and materials	\$m	20.7	20.6	24.7	20.6	137.5	302.5	227.6	217.2
Other intermediate use	\$m	3.1	1.4	2.4	2.5	136.0	282.0	221.5	164.2
Total intermediate use	\$m	23.8	22.0	27.1	23.1	273.5	584.6	449.0	382.6
Industry value added	\$m	7.4	7.6	7.0	7.0	151.5	244.3	235.6	214.5
Compensation of employees	\$m	4.1	4.0	3.7	3.5	24.6	72.1	59.7	50.2

		Retail and Wholesale Trade				Accommodation and Food Services			
		2010	2011	2012	2013	2010	2011	2012	2013
Output									
Income from sales of goods and services	\$m	433.7	575.5	755.7	807.9	76.1	84.0	67.8	63.9
(less) Purchases of finished goods	\$m	308.8	409.0	553.7	608.1	0.0	0.6	0.9	0.4
Other output	\$m	7.0	8.5	13.8	11.6	0.1	0.4	0.2	0.1
Total output	\$m	131.9	175.0	215.8	211.4	76.2	83.8	67.1	63.5
Intermediate use									
Purchases of supplies and materials	\$m	6.3	5.7	8.8	11.5	27.1	33.5	26.0	26.6
Other intermediate use	\$m	22.5	33.5	48.9	36.2	17.7	18.2	16.8	13.5
Total intermediate use	\$m	28.8	39.2	57.7	47.6	44.8	51.6	42.8	41.0
Industry value added	\$m	103.2	135.8	158.0	163.8	31.4	32.1	24.3	22.5
Compensation of employees	\$m	24.1	34.5	38.3	35.4	9.0	10.1	11.9	9.7

- Nil or rounded to zero.

Table 3.2 Key economic data by industry, non-petroleum producing businesses, 2010-2013 (cont.)

		Financial and Insurance				Other industries			
		2010	2011	2012	2013	2010	2011	2012	2013
Output									
Income from sales of goods and services	\$m	12.0	20.0	25.9	33.5	293.2	242.6	258.3	283.8
(less) Purchases of finished goods	\$m	-	-	-	-	44.2	25.7	15.2	17.9
Other output	\$m	-	0.1	0.4	-	28.6	40.8	43.8	78.4
Total output	\$m	12.0	20.1	26.3	33.5	277.6	257.7	286.9	344.4
Intermediate use									
Purchases of supplies and materials	\$m	0.7	0.9	0.9	1.0	50.1	49.3	69.6	78.6
Other intermediate use	\$m	7.9	11.7	16.5	20.1	96.9	75.7	72.1	130.0
Total intermediate use	\$m	8.6	12.6	17.4	21.7	146.9	125.0	141.8	199.8
Industry value added	\$m	3.4	7.5	8.9	11.8	130.7	132.8	145.2	144.6
Compensation of employees	\$m	3.5	4.8	6.0	6.5	31.5	38.7	51.1	56.0

- Nil or rounded to zero.

TECHNICAL NOTES

Introduction

This publication presents results from the BAS of Timor-Leste for the 2013 reference period.

Although financial estimates relate to the full twelve months, employment estimates relate to the 15th of December 2013. As a result, estimates of wages and salaries per person employed may be affected by fluctuations in employment during the reference period.

All financial estimates in this report are in \$US.

Classifications

The businesses that contribute to the statistics in this publication are classified by:

- Industry – in accordance with the International Standard Industrial Classification of All Economic Activities, Rev 4. (ISIC), 2006 edition (<http://unstats.un.org/unsd/default.htm>)
- Geography – Dili and the remainder of Timor-Leste under the category 'Districts'

Data are presented for the five largest non-petroleum producing industries operating in Timor-Leste – 'Manufacturing', 'Construction', 'Retail and Wholesale Trade', 'Accommodation and Food Services' and 'Financial and Insurance'. The remaining industries, as defined in ISIC, were combined into an 'Other Industries' category.

Scope

The scope for the BAS includes the non-petroleum producing business sector of Timor-Leste that actively traded during the 2013 calendar year.

The scope includes businesses whose primary income is generated from the following activities:

- Private non-financial businesses (excluding agricultural production)
- Private financial businesses
- Public non-financial and financial businesses where more than 50 per cent of their revenue was generated from trading activities
- Not-for-profit institutions earning more than 50 per cent of their revenue from trading activities

Public trading enterprises where a majority of their income (more than 50 per cent) was generated from the direct provision of services were also in-scope of BAS.

The scope excludes the following types of businesses:

- The petroleum producing businesses that submit tax through the National Directorate of Petroleum Revenue
- General government agencies (such as administration, education and health)
- Public trading enterprises, where the majority of their income was received from government transfers or payments
- Non-businesses or non-trading enterprises (such as embassies and missions)
- The informal sector of the economy, including:
 - Subsistence agricultural production
 - Piecemeal and informal manufacturing
 - Street vendors

The BAS does not include the informal sector as there are no robust survey frames from which to survey these micro-businesses. Although this sector is expected to involve a large number of very small businesses, their collective contribution to gross domestic product is expected to be very small. Included in the informal sector are a large number of own account taxi and truck drivers, a large number of (mostly female) piecemeal manufacturing contractors and businesses in agriculture production (subsistence farming).

Survey Frame

A list frame was used for the BAS. The 2012 survey frame was used as the starting point for 2013, with updates and adjustments applied. It comprised of businesses:

- that remitted tax for the 2013 calendar year (or were expected to do so) to the National Directorate of Domestic Revenue (approximately 3,627 businesses)
- awarded government contracts that were not on the tax list (564 businesses). The list was obtained from the National Directorate of Treasury. Businesses on this list were included on the frame if they were not required or expected to remit tax through Domestic Revenue for the calendar year 2013.

The survey frame consisted of 6,109 businesses, of which 303 were in the completely enumerated stratum. 3,698 businesses were in Dili and 2,411 businesses in the 'other Districts'.

Coverage

The primary coverage source for non-petroleum producing businesses was the list of businesses as described under 'Scope' above.

A number of administrative data sources were used for compiling information on the banking industry and the Public Trading Enterprises.

Statistical Unit

The statistical unit is the business or entity associated with a tax identification number (TIN) as assigned by the National Directorate of Domestic Tax. For businesses taken from the eProcurement Portal the statistical unit is the vendor identification.

Survey Design

A stratified simple random sample was used to despatch to 2,240 businesses from a total survey frame count of about 6,109 businesses. This resulted in 1,455 responses.

Stratified number raised estimation was used for the BAS. Weights were applied to businesses that participated in the survey to account for those businesses that were either not surveyed or did not participate in the survey.

Forms Strategy

A two questionnaire strategy was adopted to limit the reporting load on small businesses. A long questionnaire consisting of 36 questions was used for larger businesses operating in Dili, while a short questionnaire of 21 questions was used for all other businesses. Additional questions were added in 2013 on foreign part-time employment, government contract work, Timorese/foreign salaries and contractor expenses.

The content of the long questionnaire included finer level breakdowns of income, expenses, taxes, inventories and capital acquisition and disposal of assets. This additional content is considered essential for compiling detailed national accounting aggregate data (see attached questionnaire).

Rounding

Where figures have been rounded, discrepancies may occur between totals and the sums of the component items. Proportions, ratios and other calculated figures shown in this publication have been calculated using unrounded estimates and may be different from, but are more accurate than, calculations based on the rounded estimates.

Estimates of employment have been rounded to the nearest 100 persons. Estimates of average wages per employee have been rounded to the nearest \$100.

Revisions to BAS 2012

In this publication the results for BAS 2012 have been slightly revised. Specifically analysis was done at the industry level to ensure businesses were located in the correct industries in 2012 and 2013. Comparison of 2012 and 2013 data enabled minor amendments to be made to some data. These amendments ensure greater comparability with BAS 2013 results. The impact of these revisions is shown in Table 4.1.

Table 4.1 Revisions to BAS 2012 data

		Total Timor-Leste		
		2012 published	2012 revised	% Change
Total employment*	n	63,200	61,500	(2.7)
Total income	\$m	1,848.8	1,851.3	0.1
Total expenses	\$m	1,472.1	1,470.8	(0.1)
Total output	\$m	1,311.9	1,314.8	0.2
Total intermediate use	\$m	732.5	735.8	0.4
Industry value added	\$m	579.4	579.0	(0.1)
Compensation of employees	\$m	173.6	170.7	(1.7)
Capital expenditure	\$m	61.2	60.9	(0.6)

*Estimates of employment have been rounded to the nearest 100 persons.

GLOSSARY

Accommodation and food services

Accommodation and food services refers to the industry defined under 'Section I – Accommodation and food service activities' of the International Standard Industrial Classification of All Economic Activities, Revision 4.

This industry includes the provision of short-stay accommodation for visitors and other travellers and the provision of complete meals and drinks fit for immediate consumption.

Average wages per employee

Average wages is a measure of the average annual cash wages and salaries paid by businesses to persons working for that business.

Average wages per employee is defined as wages and salaries *divided by* total employment.

Capital expenditure

Capital expenditure refers to the expenditure on capital assets.

Capital expenditure includes expenditure on:

- land
- dwellings
- other buildings and structures
- plant, machinery and equipment
- motor vehicles

Capitalised purchases of materials

Capitalised purchases of materials refer to capitalised purchases of goods for use in capital work done by the employees or proprietors of a business, for the business' own use.

Capitalised wages and salaries

Capitalised wages and salaries refers to capitalised payments for work done by own employees in manufacturing, constructing, installing or repairing assets.

Change in inventories

Change in inventories is equal to the value of total inventories at the end of the reference period, *less* the value of total inventories at the start of the reference period.

Change in inventories is defined as:

- closing inventories of raw materials
- *plus* closing inventories of work in progress
- *plus* closing inventories of finished goods
- *less* opening inventories of raw materials
-
- *less* opening inventories of work in progress
- *less* opening inventories of finished goods

Change in inventories of finished goods

Change in inventories of finished goods is equal to the value of inventories of finished goods at the end of the reference period, *less* the value of inventories of finished goods at the start of the reference period.

Inventories of finished goods include goods, merchandise and trading stock that are bought with the intention of resale, without transformation.

Change in inventories of raw materials

Change in inventories of raw materials is equal to the value of inventories of raw materials at the end of the reference period, *less* the value of inventories of raw materials at the start of the reference period.

Inventories of raw materials include supplies and materials used as inputs, by a business, in producing goods and services.

Change in inventories of work in progress

Change in inventories of work in progress is equal to the value of inventories of work in progress at the end of the reference period, *less* the value of inventories of work in progress at the start of the reference period.

Inventories of work in progress include manufacturing and construction projects that have commenced but are not completed at the end of the reference period.

Construction

Construction refers to the industry defined under 'Section F – Construction' of the International Standard Industrial Classification of All Economic Activities, Revision 4.

This industry includes general construction and specialized construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of a temporary nature.

Compensation of employees

Compensation of employees (COE) is a measure of the total remuneration, in cash or in-kind, payable by a business to an employee in return for work done by the employee during the accounting period.

COE is defined as:

- wages and salaries
- *plus* non-wage benefits
- *plus* capitalised wages and salaries

Dili

Dili refers to the district of Dili, including the island of Atauro.

Districts

Districts refer to all 12 districts in Timor-Leste outside of Dili. This includes the districts of Ainaro, Aileu, Baucau, Bobonaro, Covalima, Ermera, Liquica, Lautem, Manufahi, Manatuto, Oecusse and Viqueque.

Employment

Employment refers to all employees on the payroll on 15 December 2013. Employees absent on paid or prepaid leave and owners of the business who also work for the businesses are included. This item includes both Timorese and foreign nationals.

Financial and Insurance

Financial and Insurance refers to the industry defined under 'Section K – Financial and insurance activities' of the International Standard Industrial Classification of All Economic Activities, Revision 4.

This industry includes financial service activities, including insurance, reinsurance and pension funding activities and activities to support financial services. It also includes the activities of holding assets, such as activities of holding companies and the activities of trusts, funds and similar financial entities.

Income from sale of goods and services

This item includes both income from the sales of goods and income from the provision of services.

Income from the sale of goods includes income from the sale of goods:

- not produced (e.g. imported goods, retail or wholesale sales)
- produced (e.g. goods manufactured)

Income from the provision of services includes:

- income generated from restaurant and hotel operations
- income from accounting, legal service or consulting services
- income from repair and maintenance services
- rent leasing and hiring income
- management fees and charges
- installation charges (e.g. air conditioning installation)
- income from construction services
- income from transport services
- bank fees and bank charges
- other income from the provision of services

Income from sales of goods and services excludes interest income and the profit on the sale of assets.

Industry value added

Industry value added (IVA) is a measure of industry contribution to a national economy. It represents the value added by an industry to the intermediate inputs used by the industry. IVA is calculated as the difference between the market value of the output of an industry (output) and the purchases of materials and expenses incurred in the production of that output (intermediate use).

IVA is defined as output *less* intermediate use.

Intermediate use

Intermediate use is a measure of the value of inputs required by an industry to produce that industry's outputs.

Intermediate use is defined as:

- purchases of supplies and materials
- *plus* other intermediate expenses
- *plus* capitalised purchases of materials
- *less* change in inventories of raw materials

Intermediate use does not include any labour costs or any other remuneration payable to employees. It also excludes bad and doubtful debts, interest expenses and depreciation and amortisation.

Labour costs

Labour costs are defined as wages and salaries *plus* non-wage benefits.

Manufacturing

Manufacturing refers to the industry defined under 'Section C – Manufacturing' of the International Standard Industrial Classification of All Economic Activities, Revision 4.

This industry includes the physical or chemical transformation of materials, substances or components into new products.

Non-wage benefits

Non-wage benefits are the estimated costs of providing in-kind and non-cash remuneration to employees in return for labour. Examples include meals provided to employees or an employee's private use of a business's motor vehicle.

Other expenses

Other expenses refer to all expenses other than labour costs and the purchases of supplies, materials and finished goods. Other expenses exclude capitalised expenditure, but includes.

- contract, subcontract and commission expenses
- rent, leasing and hiring expenses
- telecommunication services
- payments for electricity
- transportation and storage services
- printing and marketing services
- legal and accounting services
- bad and doubtful debts
- depreciation and amortisation
- interest expenses
- other payments for services

In contrast other intermediate expenses do not include bad and doubtful debts, interest expenses and depreciation and amortisation.

Other income

Other income includes all income other than income from the sales of goods and income from the provision of services.

Other income includes:

- interest income
- income from the sale of assets
- donations

Other industries

Other industries refer to all industries other than 'Manufacturing', 'Construction', 'Retail and Wholesale Trade', 'Accommodation and Food Services' and 'Financial and Insurance activities'.

Other industries are defined as being the industries that make up the following sections of the International Standard Industrial Classification of All Economic Activities, Revision 4:

- A Agriculture, forestry and fishing
- B Mining and quarrying
- D Electricity, gas, steam and air conditioning supply
- E Water supply; sewerage, waste management and remediation activities
- H Transportation and storage
- J Information and communication
- L Real estate activities
- M Professional, scientific and technical activities
- N Administrative and support service activities
- P Education
- Q Human health and social work activities
- R Arts, entertainment and recreation
- S Other service activities

As the petroleum producing industry of Timor-Leste is out of scope of this survey, estimates of other industries are exclusive of petroleum producing businesses.

Other intermediate expenses

Other intermediate expenses are the value of inputs used by an industry in creating outputs other than purchases of supplies and materials.

Other intermediate expenses are defined as:

- other expenses
- *less* bad and doubtful debts
- *less* interest expenses
- *less* depreciation and amortisation

Other intermediate expenses exclude capitalised expenditure.

Other intermediate use

Other intermediate use refers to all intermediate use other than purchases of supplies and materials.

Other output

Other output refers to all output other than income from the sales of goods and income from the provision of services.

Output

Output is a measure of the market value of production in an industry. It includes the value of goods produced by an industry, *plus* the value of services provided by an industry, *plus* the margin on goods resold by an industry.

Output is defined as:

- income from the sale of goods and services
- *less* purchases of finished goods
- *plus* change in inventories of finished goods
- *plus* capitalised purchases of materials
- *plus* capitalised wages and salaries
- *plus* change in inventories of work in progress

Profit

Profit is a measure of operating profit (or loss) during the reference period. Profit is derived as:

- total income
- *less* total expenses
- *plus* change in inventories

Purchases of finished goods

Purchases of finished goods are purchases of goods, merchandise and trading stock that are bought with the intention of resale, without transformation. Purchases of finished goods are the major cost incurred by businesses in the 'Retail and Wholesale Trade' industry.

Purchases of finished goods exclude purchases of supplies and materials, payments for services and capitalised purchases.

Purchases of supplies and materials

Purchases of supplies and materials are the cost of non-capitalised goods used in the production of the output of a business.

Purchases of supplies and materials include:

- raw materials used in manufacturing and construction
- foodstuffs for use in preparing meals and take away food
- parts and fuels for motor vehicles
- guest supplies for use in hotel rooms
- other purchases of supplies and materials

Purchases of supplies and materials exclude purchases of finished goods and trading stock that are resold without transformation. It also excludes contract, subcontract and commission expenses, payments for services and capitalised purchases.

Purchases of supplies, materials and finished goods

Purchases of supplies, materials and finished goods are defined as purchases of supplies and materials *plus* purchases of finished goods.

Retail and wholesale trade

Retail and wholesale trade refers to the industry defined under 'Section G – Wholesale and retail trade; repair of motor vehicles and motorcycles' of the International Standard Industrial Classification of All Economic Activities, Revision 4.

This industry includes wholesale and retail sales (that is, sales without transformation) of any type of goods and the provision of services incidental to the sale of these goods. Also included in this industry are the repair of motor vehicles.

Wages and salaries

Wages and salaries refer to the cash wages and salaries paid to employees of the business in return for labour.

QUESTIONNAIRE

A questionnaire was used to collect data on individual businesses operating in Timor-Leste. A two questionnaire strategy was used to collect these data. Specifically, a long questionnaire was used to collect business activity from the largest businesses operating in Dili. A shorter questionnaire was used for all other businesses to reduce reporting burden imposed on the smaller operations.

Attached is a copy of the long questionnaire. Please note, not all data collected were directly published. They were used in the compilation of higher level aggregate data or were not of sufficient quality to publish.



The Democratic Republic of Timor-Leste

BUSINESS ACTIVITY SURVEY 2013

Business Questionnaire_L

PART 1 BUSINESS IDENTIFICATION	
1. TIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2. Business Name	<input type="text"/>
3. District	<input type="text"/> <input type="text"/> <input type="text"/>
4. Sub-District	<input type="text"/> <input type="text"/> <input type="text"/>
5. Suco/Village	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
6. Location (e.g. Geocode, location to landmark)	<input type="text"/>
7. Name of person completing this form	<input type="text"/>
8. Contact telephone	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> or <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

PART 2 ENUMERATION PARTICULARS (<i>Office use only</i>)				
Description	Interviewer	Field Supervisor	Office Editor	Data Entry
1. Name				
2. Code				
3. Date Finalized	(...../...../.....) (Day/Month/Year)	(...../...../.....) (Day/Month/Year)	(...../...../.....) (Day/Month/Year)	(...../...../.....) (Day/Month/Year)
4. Signature				
5. Status Codes	Visit Status 1	Visit Status 2	Visit Status 3	
(Insert code)				

Purpose of Collection

The Business Activity Survey will provide key measures of the performance of Timor-Leste industries. These data will be used in the compilation of Timor-Leste National Accounts aggregates. The results will be used by analysts to address policy issues and to monitor actual changes in the operation, structure and performance of Timorese businesses.

Collection Authority

The information asked for is collected under the authority of the Democratic Republic of Timor-Leste Government, Decree-Law No. 17/2003 (1st October 2003). Your co-operation is sought in completing and returning this form by the due date. The Act provides me with the power, if needed, to direct you.

Confidentiality

Your completed form remains confidential to the General Directorate of Statistics.

Due Date

Please complete this form by

--	--

 /

--	--

 / 2014.

Day

Month

Antonio Freitas
Director General
General Directorate of Statistics

PART 3 GENERAL INFORMATION

1. Period covered by financial data on this form

Note

- *This form is for the period 1 January 2013 to 31 December 2013*

(a) Did your business operate for the entire period? (Tick one)

Yes ☐ Go to Question 2

No ☐ The period covered / / 2013 to / / 2013
Day Month Day Month

(b) If No, why didn't your business operate for the entire period?

New business ☐

Ceased operation during the year ☐

Other (Please specify) ☐

2. Business Type

Note

- *Not-for-profit institutions (NPIs) include businesses that derive income from government funding, donations, sponsorships, membership fees and fundraising income (e.g. Non-Government Organizations (NGOs), charities)*

(a) Is this a not-for-profit institution (NPI)?

No ☐ Go to Question 3

Yes ☐

(b) If Yes, what is your main activity (e.g. education)?

Is 50% or more of your revenue from trading activities? (Tick one):

Yes ☐

No ☐

3. Business Ownership

Note

- *Foreign ownership is when a business is partly or fully owned by an individual or business which is NOT a resident of Timor-Leste*

	Male (i)	Female (ii)	Total (i) + (ii)
(a) Total number of directors/owners	<input type="text"/>	<input type="text"/>	<input type="text"/>

(b) Is any proportion of the business foreign owned?

Yes, the business is fully foreign owned ☐

Yes, the business is partly foreign owned ☐

No, the business is NOT foreign owned ☐

4. Indicate the activity from which this business/organization derives its main income

Note

- Choose the activity that derived the most income in 2013

Agriculture, forestry and fishing

☐

Include

- Growing and harvesting of crops (e.g. coffee beans, vegetables, maize, bamboo); seaweed and fish farming; chicken and egg production; other animal production (e.g. beef, buffalo, pigs)

Mining and quarrying

☐

Include

- Sand, stone and clay quarrying

Manufacturing

☐

Include

- Manufacturing of food products (e.g. coconut oil, coffee, maize and bakery products), textiles (e.g. tais), tailors, wood products (e.g. furniture), metal products (e.g. tanks), building materials (e.g. roofs, bricks); repair and installation of machinery and equipment; printing; recording studios

Exclude

- Repair of computers and personal household goods (include in Other activities)

Water supply, sewerage, waste management and remediation activities

☐

Include

- Water collection, treatment and supply; disposal and waste management services

Exclude

- Supply of water and waste material (include in Retail trade)

Construction

☐

Include

- Construction of buildings, roads, bridges etc.; civil engineering; carpentry; electrical, plumbing and other construction installation activities

Exclude

- Supply of construction materials (include in Wholesale trade)

Wholesale trade

☐

Include

- Import/export; local wholesale trade; supply of construction materials to construction companies

Retail trade

☐

Include

- Suppliers of food and drink products (e.g. supermarkets and corner stores); construction materials (e.g. hardware stores); electricity materials; water and waste material; pharmaceuticals (e.g. pharmacy); sale of motor vehicles and motor cycles

Maintenance and repair of motor vehicles and motor cycles

☐

Accommodation

☐

Include

- Short term accommodation activities (e.g. hotels/motels, guest houses, apartment hotels, bed and breakfast, youth hostels, backpackers and camping grounds)

Exclude

- Renting and leasing of flats or apartments for permanent use (monthly or annual basis) (include in Real estate activities)

Food services

☐

Include

- Restaurants, cafes, bars and event catering services

Transport and storage

☐

Include

- Land transport (e.g. buses, trucks); water transport (e.g. sea port, water taxis); air transport (e.g. airport and airlines); warehousing and storage; freight forwarding and courier services

Information and communication

☐

Include

- Telecommunication; TV and radio broadcasting and production; newspaper publishing activities; computer programming and consultancy

Financial and insurance services

☐

Include

- Financial activities and banking; insurance services; pawn/loan shops

Real estate activities

☐

Include

- Buying, selling renting and leasing of houses, flats or apartments for permanent use (monthly or annual basis) and non-residual buildings (e.g. warehouses, shopping malls)
- Management of real estate on a fee or contract basis

Professional, scientific and technical activities

☐

Include

- *Legal and accounting services; management consultants; architectural and engineering activities; scientific research; veterinary*

Exclude

- *Civil engineering (include in Construction activities)*

Administrative and support service activities

☐

Include

- *Rental and leasing activities (e.g. motor vehicles, personal and household goods, machinery and equipment); employment agencies; travel agencies; tour operators; security services; services to buildings (e.g. cleaning); office support*

Exclude

- *Rental and leasing of apartments and flats*

Education

☐

Include

- *Language schools; international schools; training centers*

Human health and social work activities

☐

Include

- *Medical centers; doctors surgeries; physiotherapists; chiropractors; dentists*

Other activities (please specify)

☐

Include

- *Entertainment activities (e.g. movie theatre); gambling activities (e.g. lottery); fitness centers; diving activities; repair of computers; repair and maintenance of personal household goods (e.g. air conditioners); hair salons*

PART 4 EMPLOYMENT at 15 December 2013

Note

- If there was no employment at 15 December 2013, report zero
- Full- time: Employees who worked 37.5 hours or more per week
- Part- time: Employees who worked less than 37.5 hours per week

Include

- Directors/owners/proprietors of the business
- Employment for all businesses operating under this TIN
- Casual workers

5. Number of persons working for this business/organization as at 15 December 2013

	Male (i)	Female (ii)	Total (i) + (ii)
(a) Timorese nationals: Full-time	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Timorese nationals: Part-time	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) Foreign employment: Full-time	<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) Foreign employment: Part-time	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total number of persons (a) + (b) + (c) + (d)	<input type="text"/>	<input type="text"/>	<input type="text"/>

PART 5

INCOME in 2013

Include

- Income for all businesses operating under this TIN during 2013
- Payments received for Government for contract work

6. Government contract work during 2013

Note

- Contracting income is earned by a business where it acts as the head contractor/project manager and paid directly by the Government
- Sub-contracting income is earned by a business where it is paid by the head contractor/project manager
- Construction activities include construction of buildings, roads, bridges etc.; civil engineering; carpentry; electrical, plumbing and other construction installation activities
- Supplies of goods and materials include supplying fuel, vehicles, furniture, electrical equipment, office supplies,

(a) Were you contracted to undertake any work for the Government during 2013? (Tick one)

No ☐ Go to Question 6 (b)

Yes ☐

If Yes, what best describes the work done under the contract? (Tick one)

Construction activities ☐

Supply of goods and materials ☐

Other services ☐

(b) Were you sub-contracted to undertake any work for the Government in 2013? (Tick one)

No ☐ Go to Question 7

Yes ☐

If Yes, what best describes the work done under the sub-contract? (Tick one)

Construction activities ☐

Supply of goods and materials ☐

Other services ☐

7. Sales of goods

Include

- Payments received for Government contract work

Exclude

(a) Produced by this business

Include

- *Goods manufactured, assembled, grown, mined or*

\$,					,					.	0	0
----	--	--	--	--	---	--	--	--	--	---	--	--	--	--	---	---	---

(a) **Not** produced by this business

Include

- Goods resold to the customer without any change to the good (e.g. retailing, wholesaling, importing/exporting)

\$,			,			.	0	0
----	--	--	--	---	--	--	---	--	--	---	---	---

8. Income from Services

Include

- *Payments received for Government contract work*
- *Income from restaurant and hotels operations*
- *Building and construction consulting service fees*
- *Repair and service income and fees*
- *Rent, leasing and hiring income*
- *Transportation fees*
- *Contract, sub-contract and commission income (excluding income received for Government contract work)*

\$,			,			.	0	0
----	--	--	--	---	--	--	---	--	--	---	---	---

9. Interest Income

Include

- *Interest from loans and advances made to related and unrelated businesses or individuals*
- *Interest from banks and finance leases*

\$,			,			.	0	0
----	--	--	--	---	--	--	---	--	--	---	---	---

10. Other income

Include

- *ONLY 'Other income' for businesses operating under this TIN*
- *Income from royalties*
- *Income from prizes and lotteries*
- *Net profit (loss) from variations in foreign exchange rates*
- *Net profit (loss) from share trading*
- *Net profit (loss) from sale of other assets including sale/transfer of property used for business purposes*

\$,				,					.	0	0
----	--	--	--	--	---	--	--	--	---	--	--	--	--	---	---	---

Specify the amount and description of the two largest items included in 'Other income'

(a)	\$,			.			.	0	0	
(b)	\$,			,			.	0	0	

11. Total income for 2013

Note

- *Sum of Questions 7 to 10*

\$,				,					.	0	0
----	--	--	--	--	---	--	--	--	---	--	--	--	--	---	---	---

12. Total income for 2012

Note

- If this business was trading in 2012, provide income

\$,				,				.	0	0
----	--	--	--	--	---	--	--	--	---	--	--	--	---	---	---

EXPENSES in 2013

- *Capital expenses should be reported in Part 8*
- *Capital expenses are purchases of goods which generally have a life span longer than 12 months and can be depreciated/amortized for tax purposes (e.g. heavy machinery, construction equipment and computers)*
- *Ensure expenses reported are for the full year*

13. Labour Costs

(a) Salaries and wages for Timorese nationals

- *Salaries wages and bonuses paid*

\$,			,			.	0	0
----	--	--	--	---	--	--	---	--	--	---	---	---

(b) Salaries and wages for Foreign workers

(c) Non-cash benefits

- *Non-wage benefits are non-cash benefits payable to persons employed in the business (e.g. Meals*

\$,			,			.	0	0
----	--	--	--	---	--	--	---	--	--	---	---	---

14. Purchases

(a) Purchases of trading stock

Include

- *Finished goods purchased and sold without any transformation*

\$,				,				.	0	0
----	--	--	--	---	--	--	--	---	--	--	--	---	---	---

(b) Purchases of supplies and materials

Include

- *Purchase of goods used in the business production process*
- *Purchase of materials, components, containers and packaging material*
- *Purchase of electricity, water and fuels*
- *Computer software purchases*
- *For example construction and manufacturing supplies and materials; office supplies; restaurant and accommodation supplies; mechanical supplies (e.g. spare parts for repair and maintenance including fuel and oil)*

\$,			,			.	0	0
----	--	--	--	---	--	--	---	--	--	---	---	---

15. Payments to other businesses for the provision of labour

Include

- *Payments made to other businesses for arranging/using labour for this business (e.g. an employment agency)*

\$,			,				.	0	0
----	--	--	--	---	--	--	---	--	--	--	---	---	---

Exclude

16. Contractor, sub-contractor and commission payments and expenses

Include

- *Payments made to individuals or businesses for*

\$,				,				.	0	0
----	--	--	--	--	---	--	--	--	---	--	--	--	---	---	---

17. Communication expenses

Include

- *Expenditure relating to the use of telephones, mobile*

\$,				,					.	0	0
----	--	--	--	--	---	--	--	--	---	--	--	--	--	---	---	---

18. Rent and lease expenses paid on land, buildings and equipment

Include

- *Rent paid on land and/or buildings for business use.*

\$,			,					.	0	0
----	--	--	--	--	---	--	--	---	--	--	--	--	---	---	---

19. Interest expenses

Include

- *Interest paid to banks, business partners and other companies or businesses*

\$,				,					.	0	0
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20. Depreciation and amortisation

Note

- Report as per your Annual Income Tax Form 2013 'Tax deductible depreciation' plus 'Tax deductible amortization of intangibles'

Include

- *Depreciation and amortisation of assets that have a useful life exceeding one year.*

\$,				,					.	0	0
----	--	--	--	--	---	--	--	--	---	--	--	--	--	---	---	---

21. Bad and doubtful debts

Note

- Report as per your Annual Income Tax Form 2013 'Tax

\$,			,			.	0	0
----	--	--	--	---	--	--	---	--	--	---	---	---

22. Other expenses

Include

- *Repair and maintenance of plant, machinery, equipment and property including motor vehicles*
- *Research and development expenses*
- *Scholarship, apprenticeship and training costs*
- *Marketing expenses*
- *Transport expenses*
- *Royalties*
- *Insurance premiums*
- *Bank charges*
- *Computer software installation and license fees*

\$,				,				.	0	0
----	--	--	--	--	---	--	--	--	---	--	--	--	---	---	---

Specify the amount and description of the two largest items included in 'Other expenses'

(a)	\$,				,				.	0	0	
(b)	\$,				,				.	0	0	

23. Total expenses for 2013

Note

- *Sum of Questions 13 to 22*

\$,			,			.	0	0
----	--	--	--	---	--	--	---	--	--	---	---	---

24. Total expenses for 2012

Note

- If this business was trading in 2012, provide expense

\$,			,			.	0	0
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PART 7 INVENTORIES

25. Inventories

Note

- Opening inventories refer to the amount of stock held by the business on 1 January 2013
- Opening inventories on 1 January 2013 = Closing inventories on 31 December 2012
- Closing inventories refer to the amount of stock held by the business on 31 December 2013

Opening (1 January 2013)
(i)

Closing (31 December 2013)
(ii)

(a) Raw materials

Include

- Materials used in production
- Containers and packaging

\$, , . 0 0

\$, , . 0 0

(b) Work in progress

Include

- Items being manufactured or constructed from stocks owned by the business (whether undertaken by this or any other contracted businesses) but not yet completed
- Services provided by the business (whether undertaken by this or any other contracted businesses) but not yet completed
- Work not billed at the end of the year

\$, , . 0 0

\$, , . 0 0

(c) Finished goods

Include

- Trading stock
- Items manufactured or processed from stocks owned by the business (whether undertaken by this or any other contracted businesses)

\$, , , 0 0

\$, , , . 0 0

Total

(a) + (b) + (c)

\$, , . 0 0

\$, , , . 0 0

PART 8 CAPITAL EXPENSES AND DISPOSAL OF CAPITAL ASSETS in 2013

Note

- Capital assets are large or expensive items used repeatedly and should be reported in Part 7
- Examples include land, dwellings and structures, motor vehicles, other transport vehicles and equipment, industrial machinery and equipment, furniture, electronic equipment including computers and other plant and materials like

26. Purchases of land

\$,			,			.	0	0
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27. Direct imports of capital goods assets

Include

- *Capital assets imported directly into Timor-Leste by*

\$,			,			.	0	0
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28. Purchases of other capital assets

Include

- *Capital assets purchased directly from a retailer or*

\$,			,				.	0	0
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29. Capitalized wages and salaries

Note

- Capitalized wages and salaries refers to the value of work undertaken by own employees to improve the value and/or productivity of the assets of the business

\$,			,			.	0	0
----	--	--	--	---	--	--	---	--	--	---	---	---

30. Capitalized purchases of materials

Note

- *Capitalized purchased of materials refers to the value of materials purchased to improve the value and/or productivity of the assets of the business – own present work*

\$,			,				.	0	0
----	--	--	--	---	--	--	---	--	--	--	---	---	---

31. Disposal/sale of land

Note

\$,			,			.	0	0
----	--	--	--	---	--	--	---	--	--	---	---	---

32. Disposal/sale of capital assets

Note

• Report the proceeds from sale of capital assets

\$,			,				.	0	0
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PART 9 TAXES PAID in 2013

33. Import duty or sales tax

Note

\$.			.				,	0	0
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34. Wages income tax

Note

\$.			.				,	0	0
----	--	--	--	---	--	--	---	--	--	--	---	---	---

35. Withholding tax

Note

- *Income taxed when the income is paid or received*
- *Income subjected to withholding tax includes royalties, rent from land and buildings, income from prices and lotteries, income from construction and building activities, income from construction consulting services, income from the provision of air or sea transportation services and income from mining and*

\$.			.				,	0	0
----	--	--	--	---	--	--	---	--	--	--	---	---	---

36. Services tax

Note

- *Tax paid on hotel services, restaurant and bar services*

\$.			.				,	0	0
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Notes:

[illegible]

ACKNOWLEDGEMENT

The BAS publication draws extensively on information provided freely by individuals, businesses, government and other organisations. Their cooperation is very much appreciated; without it, the range of statistics published by the GDS would not be available. Information received by the GDS is treated in strict confidence as required by the Decree Law 17/2003 (1st October 2003)



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