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TRADE MARGINS

AN EXAMPLE FROM THE WHOLESALE TRADE INDUSTRY IN SWEDEN

SESSION ON TURNOVER/OUTPUT FOR WHOLESALE TRADE

Statistics Sweden

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1. Background

A Swedish Government Official Report¹ on the economic statistics in Sweden 2002 highlighted, among other factors, the trade margin calculations in the Swedish National Accounts system as deficient. Statistics Sweden has during the period 2006-2008 been given resources from the government to try to correct this deficiency. A project was started within Statistics Sweden's unit of Business Structure to develop and implement a new survey, the Trade Margin Survey (TMS), covering the wholesale trade industry (NACE Rev. 1.1, NACE Rev. 2 code 46) along with the retail trade industry (NACE code 52 / 47) and the motor trade industry (NACE code 50 / 45). The industrial classification codes will henceforth be called only NACE and refer to Rev. 1.1. A correspondence table between the different code systems is available in Annex 1.

Trade margins are an important part of the calculations of Gross Domestic Products (GDP) and the National Accounts (NA). Detailed information about trade margins by product, in the wholesale trade industry as well as the retail trade industry and the motor trade industry, is at present almost completely missing. The information used today is based on historical information, opinions from key experts and annual adjustments within the balancing process. Furthermore, no difference is made between the wholesale trade industry, the retail trade industry and the motor trade industry as they are calculated together. Better information about the trade margins by product in each industry would therefore be a significant improvement of the NA:s supply and use framework, and hence an improvement of the calculations of GDP.

Statistics Norway has earlier conducted a similar survey. In that case, the trade organisations supported the survey, something that has not been the case in Sweden. However, the questionnaires have been constructed after the Norwegian model.

2. The purpose of the survey

Information on the total trade margins within the trade industries are at present available through the Structural Business Statistics (SBS), an EU-regulated survey carried out annually, but as mentioned there is no information about the margins on product level. Two needs therefore had to be satisfied with the survey:

1. Further specification of the turnover variables in the SBS, to better correspond with the product groups used in the NA.
2. Specification of the cost of trade goods at the same level as the above mentioned income variables. Today, information is only available about total cost of trade goods.

The purpose with the survey was, consequently, to gather the information mentioned above to be able to estimate the trade margins on product groups according to the requirements from the NA.

3. The purpose with and outline of this paper

The purpose of this paper is to describe the development and course of action in the wholesale trade part of the TMS.

¹ Utveckling och förbättring av den ekonomiska statistiken, SOU 2002:118, Stockholm

The paper starts with a short introduction and a description of the purpose of the survey. After that, the methodology used in the survey is presented. The development of the survey regarding the variables, coordination with the SBS and questionnaire design follows. Finally, results from the survey and conclusions are presented.

4. Methodology

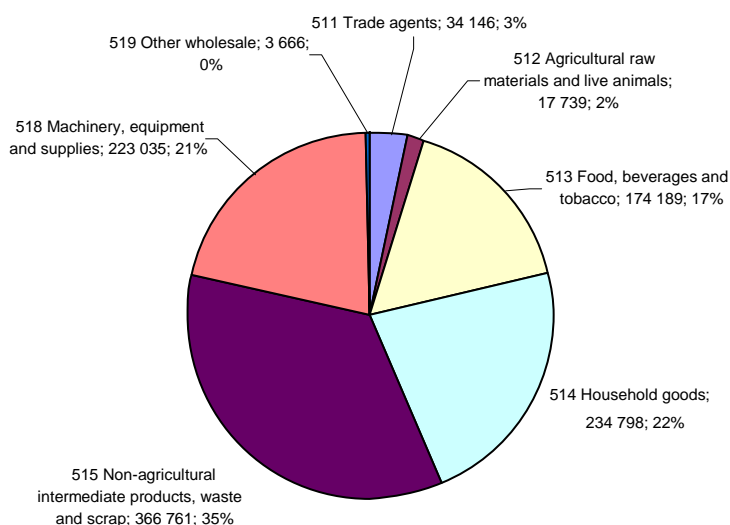
Since information on total trade margins as well as information on turnover by product is available from the SBS, the purpose of the survey on trade margins becomes that of gathering information as to how the trade margins differ between products. Therefore the design of the survey was targeted on ensuring a sufficient number of trade margin observations for each product required by the NA.

4.1 Stratification

The stratification aimed at ensuring coverage of all products, required by the NA, with a roughly even frequency. Stratification was therefore made on four-digit NACE-level or even using the fifth national digit, which in total led to 48 strata in NACE 51. Wide, heterogeneous industries with a large turnover and a large amount of products thus demanded larger samples, whereas smaller industries with a larger degree of homogeneity regarding products demanded smaller samples. Rather than drawing a probability sample in each stratum a cut-off strategy was used meaning that the largest enterprises in each stratum was included in the sample. This was done both for reasons of response burden as well as for efficiency reasons.

NACE 51.1, Trade agents, was not surveyed. Trade on commission is not considered as a trade margin but rather as a service. It was also clear from the SBS that enterprises within this industry also had troubles completing the survey in a satisfying way. This, together with the fact that the trade agents' share of total turnover in the wholesale industry is marginal, led to the decision to omit this industry from the survey.

Diagram 1 Turnover in NACE 51, SEK millions and percent



4.2 Sample and allocation

The population consisted of all of the enterprises in NACE 51.2-51.9 and amounted to 40 317 enterprises. The frame population consisted of the enterprises that amounted to two thirds of the turnover in each 4-digit-level industry. The sample was set to 600 enterprises, partly for resource reasons and partly stemming from the quality needs of the NA.

Allocation was made at five-digit-level industry, i.e. the finest national level available with a few exceptions where a number of industries were grouped together to one stratum. One example of such a group is NACE 51.871+51.872 Wholesale of measuring and precision instruments and computerised materials handling equipment.

The allocation was then made considering the size of turnover and the estimated variation of products within the specific industry. Each stratum had a minimum of five enterprises. When this allocation was done, the enterprises within each stratum were chosen after size of turnover. This led to the sample in the TMS to 80 percent corresponded to the sample of the SBS.

Table 1 Population and sample

NACE	Number in population, N	Number in sample, n	Total turnover of trade goods, SEK millions	Total cost of trade goods, SEK millions
51.21	430	9	11 880	-9 511
51.22+51.25	328	7
51.23	197	5	298	-242
51.24	97	5
51.31	572	14	18 757	-15 832
51.32	243	10	7 614	-6 590
51.33	105	14	4 706	-3 707
51.34	590	13	8 702	-6 671
51.35	61	7	1 770	-1 187
51.36	361	8	10 305	-7 250
51.37	128	5	639	-483
51.38	1 671	17	19 030	-14 948
51.39	681	27	99 317	-88 028
51.41	966	7	5 065	-3 185
51.42	2 308	17	25 425	-17 458
51.43	1 715	42	64 462	-48 376
51.44	745	13	4 681	-2 826
51.45	824	6	7 476	-4 157
51.46	1 317	21	70 418	-51 015
51.47	5 905	67	52 561	-34 908
51.51	689	21	159 372	-145 402
51.52	541	21	30 751	-25 757
51.53	3 910	21	71 911	-54 923
51.54	1 803	26	36 185	-25 514
51.55	815	13	20 086	-15 854
51.56	1 533	47	29 718	-21 617
51.57	773	16	10 334	-7 396
51.81	534	16	6 142	-4 269
51.82	501	5	12 475	-9 237
51.83	32	5	132	-88
51.84	2 029	15	61 902	-51 943

51.85	862	12	10 166	-7 459
51.86	717	13	30 221	-24 224
51.87	5 137	36	79 469	-54 783
51.88	640	8	12 676	-10 105
51.90	557	11	3 392	-2 436
Total	40 317	600	992 606	-780 783

4.3 Estimation

4.3.1 Estimation within the SBS

In this chapter the estimation in the SBS survey will be described briefly. For more information about the SBS survey in Sweden, please see Mr. Jonas Färnstrand's paper "Turnover in the Wholesale Trade in Sweden"

- 1) First total costs are estimated based on collected information from the administrative income tax return forms from the Swedish Tax Authority. These estimates are based on a census. Estimates are done at stratum level. Now a total cost for trade matrix can be estimated.

Table 2 Total cost for trade matrix by activity

	Activity			
	51.21	51.22	51.23
Total costs for trade				

- 2) The total trade margin is estimated within the SBS survey. The estimation of the total trade margin is based on a sample survey within the SBS where the data is collected by questionnaires. Estimates are done at a stratum level.
- 3) The total turnover from trade is estimated residually via the information in step 1 and 2. For example the cost from stratum X is multiplied with trade margin in stratum X.
- 4) Turnover from trade is divided into products at a stratum level. The turnover share for each product is based on a sample survey within SBS where the data is collected by questionnaires. The shares within each stratum is then multiplied with the total turnover from trade in that stratum. Now a turnover from trade matrix (product x activity) can be estimated.

Table 3 Turnover from trade matrix by product and activity

	Activity			
Product	51.21	51.22	51.23
Sale of textiles				
Sale of clothes and shoes				
Sale of consumer electronics				
....				

4.3.2 Estimation within the TMS

In this chapter the estimation in the TMS will be described. In the TMS both turnover by products and cost by products are collected by a sample survey. The data is collected by questionnaires. The data within the TMS is collected from a small number of enterprises. The main purpose of the trade margin survey is to make good estimates of the trade margin.

It is not so important to make good estimates of turnover by products or total costs because this information is already collected within the SBS survey.

- 1) The first step in the estimation phase of the TMS is to make estimates of turnover and costs by products. This is done by an Horvitz-Thompson estimator which is described below.

Turnover (same estimates is done for costs) is estimated for each product and activity by the following estimator:

$$\hat{Y}_{p,a} = \sum_{h=1}^H \frac{N_h}{n_h} \sum_{i=1, p=1}^{n_s} y_{i,p}$$

where

$y_{i,p}$ = Turnover for enterprise i for product p

N_h = Total number of enterprises in the sample frame for strata h

H = Number of strata in the sample

n_h = Total number of responding enterprises in strata h .

a = Activity

- 2) Based on the estimates for turnover and costs by product and stratum in step 1 trade margins by product and stratum can be estimated. Now a trade margin matrix (product x activity) can be estimated. The main information that we got here is the *relative trade margin* between products.

Table 4 Relative trade margin matrix by product and activity

	Activity			
Product	51.21	51.22	51.23
Sale of textiles				
Sale of clothes and shoes				
Sale of consumer electronics				
....				

The idea from the beginning was to use the information on relative trade margins at a four-digit level of NACE. Because of the rather bad quality of the trade margins within each activity we use the information about the relative trade margins on a two-digit level instead of on a four-digit level.

Table 5 Trade margin matrix by product and activity

	Activity
Product	51
Sale of textiles	
Sale of clothes and shoes	
Sale of consumer electronics	
....	

- 3) Based on the information in step 4 of the SBS survey and the information in step 2 of the TMS a cost matrix can be estimated by activity and product. In step 4 of the

SBS survey we have information of turnover by activity and product. In step 2 of the TMS we have information of the relative trade margin by product. If the turnover information is divided by the trade margin information a cost matrix by product and activity is reached.

Table 6 Costs of trade matrix by product and activity

	Activity			
Product	51.21	51.22	51.23
Sale of textiles				
Sale of clothes and shoes				
Sale of consumer electronics				
....				

- 4) Based on the information in step 1 of the SBS survey and the information in step 3 of the TMS the cost matrix is calibrated. In step 1 of the SBS survey we have information of total trade costs by activity. In step 3 of the TMS we have information of the trade costs by product and activity. The shares of the costs on products in each activity are multiplied with the total costs from the SBS survey in each activity. A calibrated cost matrix by product and activity is reached.

Table 7 Calibrated costs of trade matrix by product and activity

	Activity			
Product	51.21	51.22	51.23
Sale of textiles				
Sale of clothes and shoes				
Sale of consumer electronics				
....				

- 5) The last thing that has to be solved before the trade margin is estimated is that the product breakdown in the TMS is more detailed than the one in the SBS survey. Based on the information in step 4 of the SBS survey and the information in step 1 of the TMS the turnover of trade on a more detailed product breakdown is estimated. In step 4 of the SBS survey we have information of total turnover from trade by activity and product. In step 1 of the TMS we have information of turnover shares by product and activity. The shares of the turnover that fall within different products in the TMS are used and multiplied with the information of the turnover for the aggregated product within the SBS survey.

In the same way as for the turnover the information from step 1 and step 4 in the TMS is used to estimate the costs on a more detailed product level.

- 6) Based on the information in step 5 of the TMS the trade margin matrix is estimated. In step 5 of the TMS we have information of total turnover from trade and total costs from trade by activity and product. The trade margin by product and activity are estimated by subtracting the turnover from the costs for each product and activity.

5. Developing the survey

Trade margins are one of the most important means of competition for the trade enterprises and information about trade margins are considered very sensitive. Statistics Sweden will therefore not publish any results from the survey. The results will only be used as input in the NA:s calculations of GDP. Extra attention will also be taken regarding confidentiality to really make sure no sensitive information will be disclosed. It should also be noted that the margin asked for is the actual trade margin and not a possible budgeted trade margin, since these does not need to correspond.

The survey was non-voluntary. However, The Board of Swedish Industry and Commerce for Better Regulation (Näringslivets Regelnämnd, NNR) did not fully support the survey. They voiced concern over the sensitivity in the information required, the response burden of the enterprises and did not completely understand the usefulness of the information.

5.1 Variables

There are 41 trade turnover variables for the wholesale trade industry (excluding trade agents) in the SBS. The Swedish NA system uses approximately 400 product groups in their calculations, of which approximately 250 are classified as goods and 150 are classified as services. After consulting with the NA unit, the 41 SBS variables were developed into 129 turnover variables for the TMS, to better match the product groups used in the GDP calculations. See Annex 2 for a specification of these variables.

The enterprises were then asked to specify the total amount of turnover and the total amounts of costs for each variable. Turnover were to be stated without value-added tax and other taxes and discounts were to be deducted on product level if available. If discounts on product level were not available, this was stated as a separate variable.

It should also be noted that only non-refined trade goods should be taken into account. Refined or processed goods are classified as industrial production and are, at least in theory, meant to be separated from trade goods. The share of goods affected by this is hard to appreciate, but it is reasonable to believe that it is not a major issue in the TMS and that the vast majority of goods are non-refined.

5.2 Coordination with the SBS

Coordination with the SBS was made for two reasons, partly to limit the sample size and partly to simplify the task for the responding enterprises.

In the SBS, total trade turnover and total trade cost are available for each industry. Moreover, trade turnover is available for the earlier mentioned 41 turnover variables. This information is considered to be of good quality. The information gathered in the TMS was calibrated against the information in the SBS, making it possible to reduce the sample size from approximately 3 000 enterprises to 600 enterprises (see more in section 4.1 Stratification).

The other reason for coordination with the SBS was to simplify the survey for the responding enterprises. In those cases where an enterprise took part in both surveys, as many statements as possible were pre-printed on the TMS questionnaire. If available, turnover, total sale of trade goods, total cost of trade goods and income specifications could be used and pre-printed on the questionnaire (see more in section 5.3. Questionnaire design).

In some cases, where the respondents provided the total trade turnover, the total trade cost and only specified one turnover variable in the SBS, which also corresponded to only one variable in the TMS, no questionnaire was sent out to these enterprises. In these cases we had all the information needed, i.e. the trade margin on product level.

Responding enterprises were also given the opportunity to reply with a report from their accounting system, showing detailed information on turnover and costs on product groups. Staff at Statistics Sweden then translated this report to match the variables in the survey.

5.3 Questionnaire design

The first two parts of the questionnaire were identical to all enterprises. In the first part information about sale of trade goods and other income, adding up to net turnover, was to be provided. In the second part enterprises were asked to provide total sale of trade goods (same as above) along with the total cost of trade goods. The difference between these two is the enterprise's total gross profit from sale of trade goods (equalling the enterprise's total trade margin). When this information was available in the SBS, it was pre-printed on the questionnaire.

The information in the second part was then to be further specified in the third part of the questionnaire. This part varied from enterprise to enterprise and was made in two versions, one for enterprises responding to the SBS and one for enterprises not responding or not being part of the SBS. The TMS consisted of a total of 129 variables and with this in mind it was important to reduce the questionnaire to make it feel more manageable, using as few variables as possible without losing in quality.

The enterprises that had responded to the SBS survey therefore only got the turnover variables they had specified in that survey on their questionnaire, along with an "other" variable. The incomes from the SBS variables were pre-printed on the questionnaire. The advantages of this solution is that the questionnaires are tailor-made for each enterprise regarding the variable structure which, along with the pre-printing, should make the questionnaire more manageable to complete. A disadvantage with the solution is that the room for manoeuvre is decreased as the SBS is fully trusted. An incorrectly completed SBS questionnaire spills over to the TMS. This could in turn either be a result of negligence from the respondent or a sign indicating that the variables in the SBS are not sufficiently defined.

Variables for enterprises not responding to or not included in the SBS were chosen after industry. An intuitive judgement was made regarding which variables that should be included in each industry. Consideration was also taken into how similar enterprises in the same industry had responded to the SBS survey.

See Annex 3a for an example of a questionnaire without pre-printed information and Annex 3b for example of a questionnaire with pre-printed information.

6. Results

6.1 Response rate

The questionnaires were sent out in November 2007. Enterprises that had not returned the questionnaire were reminded by telephone and/or e-mail. When the data collection was

finalised the number of returned and correctly completed questionnaires were 404, or 67 percent. Weighed after turnover the corresponding response rate was 55 percent. Bearing in mind it was a non-voluntary survey the response rate can seem a bit low, but with the sensitivity issue and response burden as factors, Statistics Sweden had not expected it to be much higher.

Some variation existed between the strata. The un-weighted response rate varied between 33 and 100 percent. In most strata, though, the response rate was within the range 60-80 percent.

Table 8 Response rate

NACE	Number in sample	Number of responses	Un-weighted	Weighted
51.2	26	17	65,4%	82,9%
51.3	115	81	70,4%	53,5%
51.4	173	120	69,4%	66,3%
51.5	165	107	64,8%	40,8%
51.8	110	72	65,5%	75,4%
51.9	11	7	63,6%	75,1%
Total	600	404	67,3%	54,8%

35 enterprises (9 percent of the responding enterprises) chose to use the opportunity to send in a detailed result report with income and costs from sale of trade goods from their accounting system instead of completing the questionnaire.

6.2 Quality of returned questionnaires

The quality of the returned questionnaires was generally good, even though it was clear that the more products the industry had, the harder respondents had to complete the questionnaire in a satisfying way. It was also clear that the definitions of products used in the survey were not always fully corresponding to the definitions used by the enterprises.

The SBS-coordinated questionnaires were generally satisfying. In a few cases the respondents either changed the pre-printed values or could not further specify turnover and cost, but the intention of minimising the number of variables as well as guiding the respondents in the right direction worked well.

The quality of the result reports sent in was generally good. Some of them was however hard to translate into the variables used in the survey without specific knowledge of the industry. This was solved by staff at Statistics Sweden with the help from annual reports, websites and feedback from the respondents.

6.3 Results Matrix

The results of the survey are presented in a matrix, as can be seen in Annex 4. Please note that because of confidentiality reasons we cannot publish any real results, so the information in the matrix are mock results. The matrix consists of turnover and cost on two-digit NACE level; the wholesale trade industry (NACE 51) as well as the retail trade industry (NACE 52). This is done to visualise the margins in different stages in the trade chain.

The product groups in the respective stages have as far as possible been presented together, e.g. the income and cost from sale of shoes in the wholesale trade are presented next to the income and cost from sale of shoes in the retail trade. In cases where the product groups in wholesale trade and retail trade are not fully corresponding they have been placed next to as similar product groups as possible.

6.4 Experienced difficulties

Before the survey was conducted, Statistics Sweden expected many enterprises to react to the sensitivity in the information required. As mentioned, trade margins are one of the most important means of competition in the trade industries, especially in industries where competition is fierce. However, only a few of the respondents raised question about this matter. On the other hand, this can of course partly be a reason for the non-response.

The enterprises had, to a larger extent than expected, difficulties with getting hold of the required information. One reason is differences in the division of product groups or insufficient definitions of the variables in the survey. Another reason is insufficient accounting systems at some of the enterprises, or rather that the accounting systems do not deal with the required information as wished for. This was generally the case for smaller enterprises or enterprises in industries with a vast range of products. Some enterprises pointed out that the task was difficult to complete with today's accounting system but that it was more likely to be feasible with future accounting systems.

In some cases where enterprises had difficulties getting hold of the actual trade margin, a budgeted margin was used instead. Although this budgeted trade margin technically was not what was asked for, if the budgeted trade margin was deemed as reasonable it was used as a proxy for the true value.

Some question marks were raised over the refinement or processing of products. In theory only non-refined products should be included in the survey. For example, a fishmonger experienced difficulties separating own-filleted fish from non-filleted fish and an optician noted that they cut the glass in spectacles before selling it on. However, this was judged to be a relatively small issue.

The burden of respondents has as usual been a problem, especially for the enterprises included in the SBS survey. The SBS survey is quite an extensive survey, and the TMS was sent out only about a month after the SBS. It has been a matter of discussion whether it was possible to completely incorporate the TMS in the SBS, but the response burden was deemed to become too big if this was to happen.

7. Conclusions and future plans

Bearing in mind it is the first time such a survey has been conducted at Statistics Sweden, a preliminary analysis of the results show they look satisfying, at least on a two-digit NACE level. The results have recently been presented to the NA. They will now further analyse these results and judge the quality and usability. Statistics Sweden will then decide on if and when the survey will be conducted again.

Statistics Sweden's unit of Business Structure will also analyse the results to see if any of the information gathered can be used internally, for example to improve the quality of the SBS survey. As can be seen in chapter 4.3.1 the total trade margin is estimated based on a

sample survey, and the quality of this estimation could possibly be improved based on the results of the TMS.

If the survey is to be conducted again, some of the problems experienced can hopefully be solved. If the results of the survey prove to be useful to the NA and an improvement in their calculations of GDP, hopefully the trade organisations will support the information gathering. The variable definitions can also be improved, both in the SBS and in the TMS, to make the task easier for the enterprises.

Annex 1 – Correspondence Table (NACE Rev. 1.1, ISIC Rev. 3.1 and ISIC Rev. 4.0)

NACE Rev. 1.1	ISIC Rev. 3.1	ISIC Rev. 4.0
51	51	46
51.1	511	461
51.2	512	462
51.3	512	463
51.4	513	464
51.5	514	466
51.8	515	465
51.9	519	469

Annex 2 – Variables

Var.nr SBS	Variable SBS	Var.nr. TMS	Variable TMS
v1231	Sale of textiles	v12311	Textiles
v1235	Sale of clothes and shoes	v12351	Clothes
		v12352	Clothing accessories
		v12353	Shoes and equipment
v1239	Sale of consumer electronics	v12391	Electrical household appliances, refrigerators, washing machines etc.
		v12392	Light fittings, light bulbs, batteries, electrical switches and sockets etc.
		v12393	Radio, TV, audio and video equipment
		v12394	CDs, DVDs, vinyl records and cassette and video tapes
v1243	Sale of glass, porcelain, wallpaper and cleaning agents	v12431	Household glass, porcelain, household tools
		v12432	Wallpaper and flooring (linoleum, parquet etc.)
		v12433	Cleaning detergents and other and consumption goods
v1247	Sale of other household goods (furniture, toys, books, sportswear etc.)	v12471	Furniture
		v12472	Carpets and rugs
		v12473	Curtains, blinds, household textiles
		v12474	Bags, suitcases, travel accessories, baby equipment
		v12475	Souvenirs, coins, stamps, handcrafts
		v12476	Books
		v12477	Other printing material
		v12478	Writing material
		v12479	Toys, board games, computer games, hobby products
		v12481	Art, frames, reproductions
		v12482	Vehicles (bicycles, scooters, boats, canoes etc.)
		v12483	Sportswear and sporting articles
		v12484	Musical instruments and notes
		v12485	Spectacles and contact lenses
		v12486	Photo equipment and optics
		v12487	Clocks, watches, jewellery
		v12488	Sunglasses
		v12489	Newspapers
		v12491	Magazines and journals
		v12492	Household paper
		v12493	Washing detergents and washing-up liquids
v1251	Sale of perfume and cosmetics	v12511	Perfume, cosmetics and personal hygiene
v1255	Sale of medical equipment and pharmaceutical preparations	v12551	Drugs sold on prescription
		v12552	Drugs not sold on prescription
		v12553	Medical products for animals
		v12554	Medical equipment and articles

v1259	Sale of fruit and vegetables	v12591 v12592 v12593 v12594 v12595 v12596	Fresh fruit Non-fresh fruit Fresh vegetables Non-fresh vegetables Potatoes and potato products Jam and marmalade
v1263	Sale of meat and meat products	v12631 v12632 v12633	Fresh and frozen meat Fresh and frozen poultry Cured meats and provisions
v1267	Sale of dairy products, eggs, cooking oils cooking fats	v12671 v12672 v12673 v12674	Milk, yoghurt, sour cream etc. Cheese Eggs Cooking oil and fats
v1271	Sale of beverages (incl. alcoholic)	v12711 v12712 v12713 v12714 v12715	Soft drinks, water juice and lemonade Spirits and liqueur Wine and cider Beer, alcohol strength > 3,5% Beer, alcohol strength < 3,5%
v1275	Sale of sugar, chocolate and confectionary	v12751 v12752 v12753	Sugar, syrup and honey Chocolate and confectionary Ice cream
v1279	Sale of coffee, tea, cocoa and spices	v12791	Coffee, tea, cocoa and spices
v1283	Sale of other groceries	v12831 v12832 v12833 v12834 v12835 v12836 v12837 v12838 v12839	Fresh and frozen fish Other fish products Health products Rice, cereal, snacks etc. Bread Pasta Flour Food for domestic animals Other groceries
v1287	Sale of tobacco products	v12871 v12872	Tobacco and cigarettes Pipes, lighters etc.
v1291	Sale of industrial machinery	v12911	Food processing machinery
v1319	Sale of other raw materials for manufacturing	v13191 v13192 v13193 v13194 v13195 v13196 v13197 v13198 v13199	Logs and timber Stone, gravel, salt etc. Pulp of sulphate, sulphite etc. Newsprint Other printing paper Kraft paper Cardboard, writing paper, packing paper etc Other paper and board products Plastic products
v1323	Sale of office equipment and office furniture	v13231	Office equipment and office furniture
v1327	Sale of grain, planting seed and cattle food	v13271 v13272 v13273	Grain Planting seed Sugar beets

		v13274	Cattle food
v1331	Sale of live animals	v13311 v13312	Cattle Domestic animals, including equipment
v1335	Sale of hides, skin and leather	v13351	Hides, skin and leather
v1339	Sale of raw tobacco	v13391	Raw tobacco
v1343	Sale of flowers and plants	v13431	Flowers, plants and accessories
v1347	Sale of fuels	v13471 v13472 v13473 v13474 v13475 v13476	Coal Thick fuel oil Thin fuel oil Petrol Diesel oil Other fuels (coke, paraffin, tar, lubricants etc.)
v1351	Sale of metals and metal ores	v13511 v13512 v13513 v13514	Ore of iron and non-iron Iron and steel Iron and steel pipes Other metals than iron
v1355	Sale of paint, varnish and lacquer	v13551	Paint, varnish and lacquer
v1359	Sale of glass work and other construction materials	v13591 v13592	Cement and concrete goods Building glass, bottles, glass fibre
v1363	Sale of timber, planed and rough sawn wooden goods and sanitary wares	v13631 v13632 v13633 v13634	Wood (planed, impregnated), veneer, fibre boards etc. Wooden houses Carpentry, wooden packaging, other wooden products Sanitary ware
v1367	Sale of iron goods and heating, ventilation and sanitary equipment	v13671 v13672 v13673	Iron ware Building metals, tanks, turbines etc. Heating, ventilation and sanitary appliances
v1368	Sale of chemical products	v13681 v13682	Organic chemicals Basic plastic products and synthetic rubber
v1371	Sale of waste products and scrap	v13711 v13712	Scrap of iron Scrap of non-iron
v1375	Sale of manufacturing machinery	v13751 v13752 v13753 v13754	Bigger tool machines (lawn mowers etc.) Tools and equipment Mechanical machines Other manufacturing machines
v1376	Sale of electronic components	v13761 v13762 v13763	Electrical motors Electric wires etc. Other electrical appliances
v1379	Sale of building and construction machinery	v13791	Building and construction machinery

v1383	Sale of textile, sowing and kitting machinery	v13831	Textile machinery
v1387	Sale of other machinery for manufacturing, trade and shipping	v13871	Other machinery for manufacturing, trade and shipping
v1391	Sale of tractors and machinery, tools and equipment for agriculture and forestry	v13911	Machinery, tools and equipment for agriculture and forestry
v1435	Selling and licensing revenues from non-own-developed software	v14351	Non-own-developed software
v1443	Sale of computers and computer equipment	v14431	Computers and programmes
v1451	Sale of telephones and other telecom equipment	v14511	Telephones and other telecom equipment
v2831	Sale of other merchandise	v28311	Other merchandise

Annex 3a – example of non-pre-printed questionnaire

PART I		
Total net turnover divided into activities		
<i>Excluding VAT and other taxes.</i>		
		SEK 1000s
Sale of trade goods	101	
Other revenues	102	+
Summa net turnover (row 101 + 102)	103	=

PART II		
Calculation of gross profit from sale of trade goods		
<i>Only goods without any form of refinement/processing.</i>		
<i>Excluding VAT and other taxes.</i>		
		SEK 1000s
Sale of trade goods	201	
Cost of trade goods	202	-
Gross profit from sale of trade goods (row 201 - 202)	203	=

PART III			
Trade goods divided into product groups			
<i>Please distribute sale of trade goods (row 201) and gross profit from sale of trade goods (row 203) into product groups.</i>			
<i>Excluding VAT and other taxes. If discounts are available by product group, please subtract these.</i>			
Instead of completing part III, you can send in a detailed report from your accounting system, showing sale and gross profit divided into product groups.		Sale of trade goods (SEK 1000s)	Gross profit (SEK 1000s)
Electrical household appliances, refrigerators, washing machines etc	12391		
Light fittings, light bulbs, batteries, electrical switches and socket etc	12392	+	
Radio, TV, audio and video equipment	12393	+	
CDs, DVDs, vinyl records, cassette and video tapes	12394	+	
Sale of consumer electronics	1239	=	
Computers and computer equipment	14431		
Sale of computers and computer equipment	1443	=	
Telephones and other telecom equipment	14511		
Sale of telephones and other telecom equipment	1451	=	
Other, please specify:	28311		
Other, please specify:	28312	+	
Other, please specify:	28313	+	
Sale of other trade goods	2831	=	
Discounts (not deducted on product group level)		-	-
Sum of trade goods		=	=

Annex 3b - example of pre-printed questionnaire

PART I		
Total net turnover divided into activities		
<i>Excluding VAT and other taxes.</i>		
		SEK 1000s
Sale of trade goods	101	100 000
Other revenues	102	+ 8 000
Summa net turnover (row 101 + 102)	103	= 108 000

PART II		
Calculation of gross profit from sale of trade goods		
<i>Only goods without any form of refinement/processing.</i>		
<i>Excluding VAT and other taxes.</i>		
		SEK 1000s
Sale of trade goods	201	100 000
Cost of trade goods	202	- 70 000
Gross profit from sale of trade goods (row 201 - 202)	203	= 30 000

PART III			
Trade goods divided into product groups			
<i>Please distribute sale of trade goods (row 201) and gross profit from sale of trade goods (row 203) into product groups.</i>			
<i>Excluding VAT and other taxes. If discounts are available by product group, please subtract these.</i>			
Instead of completing part III, you can send in a detailed report from your accounting system, showing sale and gross profit divided into product groups.		Sale of trade goods (SEK 1000s)	Gross profit (SEK 1000s)
Electrical household appliances, refrigerators, washing machines etc	12391		
Light fittings, light bulbs, batteries, electrical switches and socket etc	12392	+	
Radio, TV, audio and video equipment	12393	+	
CDs, DVDs, vinyl records, cassette and video tapes	12394	+	
Sale of consumer electronics	1239	=	60 000
Computers and computer equipment	14431		
Sale of computers and computer equipment	1443	=	20 000
Telephones and other telecom equipment	14511		
Sale of telephones and other telecom equipment	1451	=	20 000
Other, please specify:	28311		
Other, please specify:	28312	+	
Other, please specify:	28313	+	
Sale of other trade goods	2831	=	
Discounts (not deducted on product group level)		-	-
Sum of trade goods		=	=

Appendix 4 – Example of results matrix

Wholesale Trade		Retail Trade		Wholesale Trade			Retail Trade		
Var.	Name	Var.	Name	Income	Cost	Margin	Income	Cost	Margin
v12311	Clothing textiles	v11101	Clothing textiles	11 125	8 357	1,33	1 118	821	1,36
v12351	Clothes	v11121	Clothes	18 359	12 036	1,53	48 744	30 888	1,58
v12352	Clothing accessories	v11131	Clothing accessories	998	902	1,11	274	202	1,36
v12353	Shoes	v11141	Shoes	5 211	4 002	1,30	8 258	5 011	1,65
v12391	Consumer electronics			9 278	7 779	1,19	-	-	-
		v11241	Electrical household appliances	-	-	-	2 048	1 446	1,42
		v11221	Refrigerators, freezers, etc.	-	-	-	7 119	4 646	1,53
		v11251	Hairdryers, electric razors	-	-	-	442	372	1,19
v12392	Light fittings, light bulbs, batteries etc.			11 998	9 478	1,27	-	-	-
		v11172	Light fittings	-	-	-	887	502	1,77
		v11332	Light bulbs, batteries etc.	-	-	-	1 452	972	1,49
v12393	Radio, TV, audio and video equipment	v11261	Radio, TV, audio and video equipment	17 864	14 557	1,23	12 984	9 004	1,44
v12394	CDs, DVDs, vinyl records, video tapes	v11281	CDs, DVDs, vinyl records, video tapes	2 458	1 900	1,29	6 978	4 447	1,57
v12431	Household glass, porcelain, tools etc.	v11211	Household glass, porcelain, tools etc.	1 048	654	1,60	9 523	4 997	1,91
v12432	Wallpaper and flooring	v11302	Wallpaper and flooring	154	90	1,71	1 487	1 112	1,34
v12433	Cleaning detergents	v11873	Cleaning detergents	6 288	5 136	1,22	5 879	3 898	1,51
v12471	Furniture	v11173	Furniture	13 975	12 217	1,14	5 327	3 877	1,37
v12472	Carpets and rugs	v11181	Carpets and rugs	199	175	1,14	1 725	1 001	1,72
v12473	Curtains, blinds, household textiles etc.	v11201	Curtains, blinds, household textiles etc.	2 548	1 577	1,62	6 511	3 993	1,63
v12474	Bags, suitcases, travel accessories	v11161	Bags, suitcases, travel accessories	3 359	1 816	1,85	1 887	1 224	1,54
v12475	Souvenirs, coins, stamps, handcraft	v11561	Souvenirs, coins, stamps, handcraft	256	188	1,36	352	301	1,17
v12476	Books	v11341	Books	3 667	2 825	1,30	4 521	2 886	1,57
v12477	Other printing material	v11361	Other printing material	256	169	1,51	301	229	1,31
v12478	Writing material	v11371	Writing material	7 998	5 045	1,59	995	789	1,26
...

Figures in SEK millions

N.B. Because of confidentiality reasons the results shown above are not real results.