

**Data Dictionary for Private Independent Testing and Certification Establishments -
Gross Surplus/Business Receipts Ratio**

Data are compiled by Census and Statistics Department as from 2010.

Data source: Annual Survey of Economic Activities

Item	Description	Data Type	Remark
Year	Reporting year	Numeric	In yyyy format
Gross Surplus/Business Receipts Ratio	Ratio of gross surplus to business receipts	Numeric	<p>Business receipts include service receipts, receipts from sales of goods, commissions, rental, interest and other income (e.g. dividends and government subvention).</p> <p>Gross surplus is the value of business receipts minus total value of compensation of employees and operating expenses.</p> <p>Gross Surplus/Business Receipts Ratio broadly measures the business profit situation.</p>
Gross Surplus/Business Receipts Ratio by excluding dividends	Ratio of gross surplus to business receipts (excluding dividends)	Numeric	--