

**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	Business receipts include service receipts, receipts from sales of goods, commissions, rental, interest and other income (e.g. dividends and government subvention). Gross surplus is the value of business receipts minus total value of compensation of employees and operating expenses. Gross Surplus/Business Receipts Ratio broadly measures the business profit situation
Gross Surplus/Business Receipts Ratio by excluding dividends	Ratio of gross surplus to business receipts (excluding dividends)	Numeric	--