



Notice is given under section 1 of the Statistics of Trade Act 1947

## Quarterly Acquisitions and Disposals of Capital Assets Survey

Office for  
National Statistics

**Please do not discard this important document - your response is legally required**

00001 06100  
CONTACT NAME  
OFFICE FOR NATIONAL STATISTICS  
GOVERNMENT BUILDINGS  
CARDIFF ROAD  
NEWPORT  
NP10 8XG  
\*\*\*\*\* EXAMPLE PRINT \*\*\*\*\*

Please write any changes to your name and address in the box below, using black ink

**To be completed for:** THE BUSINESS NAMED ABOVE

**Please complete and return by 7 January 2019**

Dear Sir or Madam,

Please find the Quarter 4 2018 questionnaire for the Quarterly Acquisitions and Disposals of Capital Assets Survey attached. Please complete for the period Quarter 4 2018 (1 October 2018 to 31 December 2018). If actual figures are not available, please provide informed estimates. Once complete, the questionnaire can be returned by post or fax using the details in the box below or alternatively send a nil response via Telephone Data Entry (see question 7).

The Quarterly Acquisitions and Disposals of Capital Assets Survey is a survey of businesses in the UK. It is a quarterly collection of data on net expenditure (cost of acquisitions and proceeds from disposal) on capital assets. It requests information from industries in the private sector, including not-for-profit institutions.

The information is used to measure changes in the economy so the government can develop and monitor economic policy. The data are also widely used by the Bank of England, the European Commission and economic analysts.

We guarantee that while your employment is less than 10, you will receive no more than 5 quarterly questionnaires for this one ONS business survey. You must complete and return all questionnaires on time, after which you will be excluded from all business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

**You are required by law to complete this questionnaire.** If you do not complete and return this questionnaire by 7 January 2019, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). All the information you provide is kept strictly confidential. It is illegal for us to reveal your data or identify your business to unauthorised persons.

Thank you for your co-operation,  
Office for National Statistics

### Questionnaire return details

**To return via fax:** 01633 652707

**To return via post:** Please use the prepaid envelope provided which is addressed to:  
Office for National Statistics, Government Buildings, Cardiff Road, Newport, NP10 8XG

### Contact numbers

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 916

For any other queries, please contact the **Survey Team** 0300 1234 916  
or go to [www.ons.gov.uk/surveys](http://www.ons.gov.uk/surveys)

### When contacting the office you may be asked for the following information

**Survey code:** 019

**Reference number:** 4990 0000 000

**Period:** 201812

- Telephone calls may be recorded for training and quality purposes

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49900000000 J 00000000 A 019 201812 001

F P G 0 1 9

**QCAS MIX**



## Quarterly Acquisitions and Disposals of Capital Assets Survey

### Purpose of this survey

This survey collects essential information used to produce estimates of Gross Domestic Product (GDP), gross fixed capital formation (GFCF) and business investment, which are key economic indicators used by government and other key users to monitor and inform economic policy.

### Coverage

This survey asks for information on business activity, including foreign owned businesses, in England, Wales, Scotland, Northern Ireland and the UK Continental Shelf. It excludes the Channel Islands and Isle of Man.

### Information required

This questionnaire is divided into the following sections:

- Section A** - Reporting period.
- Section B** - Major improvements and construction work.
- Section C** - Machinery and equipment.
- Section D** - Mineral exploration and evaluation.
- Section E** - Total value and nil returns.
- Section F** - Additional comments and contact details.

### How to complete the questionnaire

- Read the detailed guidance on page 3 before completing the questionnaire.
- Provide informed estimates if exact figures are unavailable.
- The items listed under 'include' and 'exclude' within the questions are examples and not a complete list of items.
- Round all values to the nearest £ thousand.  
For example £16,805 = £ 

					1	7	0	0	0
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- Values between £500 and £999 must be rounded up and recorded as £1000; £499 or below must be rounded down to zero.
- Leave the response box blank if the question is not applicable.
- Complete the comments box at the end of this questionnaire if you have any comments regarding information you have provided to this survey.
- You will need to report an estimate of the time taken to complete this questionnaire.

### This questionnaire will be scanned, therefore please:

- Complete in black ink.
- If a mistake is made, completely scribble out the incorrect figure(s) and write the correct answer in the remaining boxes.

For example. . . . . £ 

	4	3	0	<del> </del>	<del> </del>	<del> </del>	0	0	0
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- Do not use commas 

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- Do not strike through boxes 

<del> </del>
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## Detailed guidance to help complete the questionnaire

This survey collects expenditure on the acquisition, and proceeds from the disposal of capital assets that are used repeatedly to facilitate production, or provide services, for more than one year.

**Note:** information requested may not always be found on a register of capital assets, and should include all assets of any value, even if this is below your Asset Register threshold.

	<b>Include:</b>		<b>Exclude:</b>
<b>Capital assets</b>	<ul style="list-style-type: none"> <li>Assets within the UK.</li> <li>Assets that are used repeatedly to facilitate production, or provision of services, for more than one year.</li> <li>The purchase costs and disposal proceeds of fixed assets, together with any other amounts treated as capital items for taxation purposes.</li> <li>The total capital value of assets that have been bought on hire purchase in the period covered by the survey.</li> </ul>	<b>Capital assets</b>	<ul style="list-style-type: none"> <li>Assets outside the UK.</li> <li>Assets acquired in taking over an existing business or sold as part of a going concern.</li> <li>Assets of a capital nature acquired for re-sale rather than for use within the business eg stocks of vehicles held by motor traders.</li> <li>Assets like TV adverts or copyrights.</li> <li>Software licences of up to a year.</li> </ul>
<b>Assets transfers and leasing</b>	<ul style="list-style-type: none"> <li>Assets acquired under finance lease ie where you (the lessee) are responsible for repairs and maintenance.</li> <li>Assets owned by the business but leased to another business under an operating lease ie where you (lessor) are responsible for repairs and maintenance.</li> <li>Any trade or transfer costs invoiced to you separately.</li> </ul>	<b>Assets transfers and leasing</b>	<ul style="list-style-type: none"> <li>Assets leased to another business under finance leases ie where repair and maintenance are carried out by the other business (lessee).</li> <li>Assets acquired under an operating lease ie where responsibility for repair and maintenance are borne by the owner (lessor) of the asset.</li> <li>Asset transfers between businesses owned by the same enterprise (except where the asset value is considered to be a 'new' acquisition or disposal within the company accounts).</li> </ul>
		<b>Interest and instalment payments</b>	<ul style="list-style-type: none"> <li>Interest and instalment payments under finance leasing arrangements.</li> </ul>
<b>Expenditure</b>	<ul style="list-style-type: none"> <li>Non-deductible VAT.</li> <li>Expenditure on replacing assets destroyed in circumstances (eg fire), which have given rise to a successful insurance claim.</li> <li>Expenditure on assets acquired for hiring, renting and other leasing purposes, but not finance leasing.</li> <li>Capital expenditure at any site belonging to the business where operations have not yet begun.</li> </ul>	<b>Expenditure</b>	<ul style="list-style-type: none"> <li>Deductible VAT.</li> <li>Capital expenditure on assets for use outside the UK (except ships and aircraft).</li> </ul>
		<b>Revaluations of assets</b>	<ul style="list-style-type: none"> <li>Allowances for depreciation.</li> <li>Amortisation.</li> <li>Impairment charges.</li> </ul>
<b>Receipts</b>	<ul style="list-style-type: none"> <li>Grants and allowances from government sources, statutory bodies or local authorities that have been used to acquire or create assets used in production.</li> <li>Finance relating to Public Private Partnership / Private Finance Initiative that has been used to acquire assets.</li> </ul>	<b>Receipts</b>	<ul style="list-style-type: none"> <li>The proceeds from an insurance claim against the loss of fixed assets.</li> </ul>
<b>Additions and work in progress</b>	<ul style="list-style-type: none"> <li>Progress payment or deposits covering long-term contracts acquiring fixed assets.</li> </ul>		
<b>Work carried out by staff</b>	<ul style="list-style-type: none"> <li>All work of a capital nature carried out by your own staff, including labour costs and the cost of purchases consumed in the work.</li> </ul>		
<b>Services associated with capital assets</b>	<ul style="list-style-type: none"> <li>Professional charges, installation costs and other services associated with capital assets must be reported with the asset value.</li> </ul>		



Section A - Reporting Period

1. Are you able to report for the period Quarter 4 2018 (1 October 2018 to 31 December 2018)?

Yes  → Go to Section B 678

No  → Go to question 2 679

2. What dates will you be reporting for?

From: 

D	D	M	M	Y	Y	Y	Y

 11

To: 

D	D	M	M	Y	Y	Y	Y

 12

Section B - Major Improvements and Construction Work

Include:

- Newly built, major refurbishments or improvements to existing buildings, for own use, or where you are responsible for maintenance.
Work contracted to constructors or arranged through agents or developers.
Commercial, industrial, educational and health buildings; public monuments; and other non-residential buildings.
Fittings and installations such as lifts, electrics, plumbing, heating and ventilation systems and water supply.
Construction of structures such as oil wells, platforms, mines, pipes, power lines, transport infrastructure, wind farms, turbines and steel frameworks.
Site improvements and other land preparation for own use eg levelling, clearance and draining of marshes.
Transfer costs, stamp duties and taxes payable to acquire the asset.
Architects', engineers' and surveyors' fees, legal costs, agents' commission and all professional charges.
Delivery, installation and decommissioning costs.

Exclude:

- Current repair and maintenance costs.
Expenditure on land purchased in connection with construction work.
Structures that are used primarily as residences (dwellings) eg houses, houseboats, caravans and associated structures such as garages.
Machinery and equipment. Report this at Section C.
Purchase of existing structures such as oil wells, platforms, mines, pipes, power lines, transport infrastructure, wind farms, turbines and steel frameworks.
Land and existing buildings.

3. For this reporting period, what was the value of capital expenditure on major improvements and construction work, for own use, or for which you are responsible for its maintenance?.....

Value of Acquisitions
£ 

									0	0	0
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 681



MRP

MRP

DTU

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**Section C - Machinery and Equipment**

Include:

- Machinery and equipment that are used to facilitate production, or provide services, for more than one year.
- Major repair and maintenance to that equipment.

**4. For this reporting period, what was the value of acquisitions and proceeds from disposal of capital assets for:**

**4a) transport assets and equipment?**

Include: new and used motor vehicles, special purpose vehicles, trailers, ships, boats, aircraft and railway rolling stock, motor cycles, bicycles, invalid carriages, parts, accessories, major repairs, etc  
 Exclude: lifting and handling machinery and special purpose machinery. Report these at 4(f) . . . . .

	Value of Acquisitions		Value of Proceeds from Disposals
£	0 0 0	£	0 0 0
	688		689

NGG

**4b) computers and peripheral devices (hardware)?**

Include: printers, keyboards, computer monitors, servers, terminals, computer projectors, etc. . . .

£	0 0 0	£	0 0 0
	695		696

NGG

**4c) computer software programs**

Include: program descriptions, extensions and supporting materials for systems and applications  
 Exclude: computer software programs developed by own staff for business use.

i) purchased or developed externally (bespoke)? . . . . .	£	0 0 0	£	0 0 0
		703		704

NGG

**4d) databases**

These are files of data that are organised to enable effective use of, and access to, the data.  
 Exclude:  
 ● Cost of ongoing management.  
 ● Databases developed by own staff for business use.

i) purchased or developed externally (bespoke)? . . . . .	£	0 0 0	£	0 0 0
		707		708

NGG

**4e) telecommunication equipment?**

Include: phones, fax machines, switchboards, transmitters, receivers, TV cameras, CCTV equipment, cameras, burglar or fire alarms, etc. . . .

£	0 0 0	£	0 0 0
	709		710

NGG

**4f) other machinery or equipment, used in any business or industry, not mentioned above?**

Include:  
 ● Electrical / electronic equipment.  
 ● General / special purpose equipment.  
 ● Small tools.  
 ● Furniture.  
 ● Office equipment.  
 ● Fabricated products. . . . .

£	0 0 0	£	0 0 0
	711		712

NGG

**4g) What was the total value of machinery and equipment?**

This should be the sum of 4(a) to 4(f) . . . . .

£	0 0 0	£	0 0 0
	714		715

NGG



### Section D - Mineral Exploration and Evaluation

This refers to exploratory work for petroleum and natural gas, non-petroleum deposits and subsequent evaluation of the discoveries made.

**Include:**

- Pre-licence costs.
- Licence and acquisition costs.
- Appraisal costs.
- Drilling costs eg test drilling and boring.
- Surveys and aerial costs.
- Transportation costs.

**Exclude:**

- Construction work for structures. Report this at Section B.
- Amounts ('cash calls') payable to the operator of the area being explored.
- Decommissioning costs. Report this at Section B.
- Drilling costs for the purpose of extraction of oil and/or natural gas.

5. For this reporting period, what was the **total capital expenditure on mineral exploration and evaluation?** .....

Value of Acquisitions

£ 

												0	0	0
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NGT

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### Section E - Total Value and Nil Returns

6. What was the **total value of acquisitions and proceeds from disposals of assets?**

This should be the sum of 3, 4(g) and 5 .....

Total - Acquisitions                      Total - Proceeds from Disposals

£ 

															0	0	0
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 £ 

															0	0	0
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NGG

692    693

7. If you have reported nil returns to all questions in Sections B, C and D then please call our Telephone Data Entry service on this freephone number, 0800 0858 163, to register a nil return, using your Respondent Identification Number: **TES TES TES**

7a) Alternatively, if you have not reported nil returns, complete the rest of the questionnaire.



**Section F - Additional Comments and Contact Details**

8. In the box below, please comment on any unusual fluctuations in figures, details on adjustments to previous quarterly returns and any revisions that result from changes in your accounting operations.

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9. Please provide details of the person we should contact if we have any queries regarding the information returned on this questionnaire:

Contact Name

Position in business

Telephone Number   Ext.

Fax Number

E-mail address

Signature .....

Date .....

**Thank you for completing this questionnaire.**



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