



Unified Enterprise Survey - Annual  
**Reporting Guide - 2000**  
**Retail Gasoline**  
**Service Stations**



*Français au verso.*

These guidelines are intended to supplement the instructions on the 2000 Annual Retail Store Survey and the 2000 Annual Retail Chain Survey - Part A and Part B.

For survey purposes, gasoline service stations are classified as follows.

Please refer to the section which best describes your type of business.

## 1. INDEPENDENT RETAIL DEALER

An independent retail dealer purchases gasoline for resale from a supplier (e.g. an oil refinery or wholesaler), i.e. owns the inventories.

An independent dealership is a typical retail operation and should report all data as requested on the questionnaire.

A franchisee is usually an independent retail dealer.

Reporting instructions:

Revenue – Section B

Exclude provincial sales taxes (PST), goods and services tax (GST) or harmonized sales tax (HST) and include excise taxes. Also include revenue from repairs, rentals, car washes and other services.

5-6100-157: 2000-09-05 STC/UES-307-75135



Statistics Canada  
Statistique Canada

Canada



## 2. RETAIL COMMISSIONED AGENT

Sells petroleum products on consignment and does not own the inventory of gasoline; may also purchase and carry inventories of other merchandise for resale.

Receives a commission or flat fee from supplier of products sold on consignment.

### Reporting instructions:

#### Revenue – Section B

Report only the commissions or fees received for consignment sales, plus excise taxes, and total sales of other merchandise not on consignment, as well as revenue from repairs, rentals, car washes and other services. Exclude provincial sales taxes (PST), goods and services tax (GST), or harmonized sales tax (HST).

#### Inventories and Costs of Goods Sold – Section C – Questions 1, 2 and 3

Exclude inventories and purchases of goods held on consignment. Include all other merchandise, preferably valued at cost price.

#### Labour Compensation – Section D – Questions 1, 2 and 3

Report as requested on questionnaire.

---

## 3. LESSEE

For purposes of the survey, a lessee can be either an independent dealer or a retail commissioned agent.

If a lessee purchases gasoline for resale, i.e., he owns the inventories, he should report as an independent dealer.

If a lessee sells gasoline on consignment, i.e., he does not own the inventories, he should report as a retail commissioned agent.



#### 4. OIL REFINERY OR OTHER WHOLESALE SUPPLIER

An oil-producing company, refinery or other wholesale supplier which is involved in gasoline retailing through:

(a) company owned-and-operated gasoline service stations;

and/or

(b) retail commissioned agents or lessees who sell company-owned gasoline on consignment.

##### Reporting instructions:

Report for each location, depending upon its type, i.e. company-owned or retail commissioned agent or lessee.

##### Revenue – Section B

(a) Company owned-and-operated stations: include total retail sales of petroleum products, sales of all other merchandise, receipts from repairs, rentals, car washes and other services. Include excise taxes, but exclude provincial sales taxes (PST), goods and services tax (GST) or harmonized sales tax (HST).

(b) Through retail commissioned agents or lessees who sell on consignment: include only the value of retail sales of petroleum products sold on consignment, including excise taxes, net of commissions or fees paid to agents or lessees. Exclude provincial sales taxes (PST), goods and services tax (GST) or harmonized sales tax (HST).



### Inventories and Cost of Goods Sold – Section C – Questions 1 and 3

Report total inventories of petroleum products held at retail locations (both company owned-and-operated and retail commissioned agents or lessees), as well as at any other locations where the inventories are segregated pending sale on consignment or through company owned-and-operated outlets.

Inventories should be reported at transfer or wholesale value.

For company owned-and-operated stations, inventories of other merchandise held for resale (e.g., food, auto parts, etc.) should also be reported.

### Purchases – Section C – Question 2

Report the transfer or wholesale value of all petroleum products sold on consignment or through company owned-and-operated stations.

Purchases of other merchandise sold through company owned-and-operated outlets should also be included, at cost of goods sold.

### Labour Compensation – Section D – Questions 1, 2 and 3

Report for all employees of company owned-and-operated stations, plus a portion of the administrative salaries (overhead) applicable to both the company owned-and-operated outlets as well as to the stations operated by retail commissioned agent or lessees who sell on consignment.

---

### **IMPORTANT**

If none of the above categories applies to your service station business, please enclose a note with your questionnaire.