

## STATISTICAL RELEASE P6141.2

# Wholesale trade sales (Preliminary)

September 2018

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#### Sales at constant 2015 prices: results for September 2018

Table A – Key growth rates in wholesale trade sales at constant 2015 pr	rices
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	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18
Year-on-year % change, unadjusted	-2,4	1,8	-1,8	1,2	3,7	6,0
Month-on-month % change, seasonally adjusted	-3,0	2,2	-0,1	1,0	1,1	0,7
3-month % change, seasonally adjusted 1/	-0,2	1,8	0,6	1,5	1,3	2,6

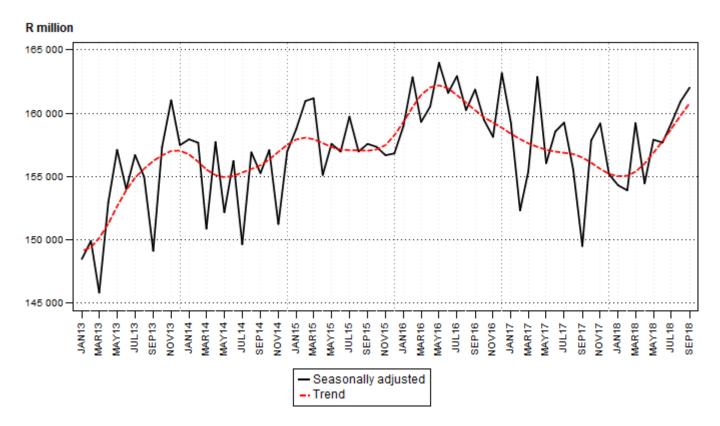
1/ Percentage change between the previous 3 months and the 3 months ending in the month indicated.

Measured in real terms (constant 2015 prices), wholesale trade sales increased by 6,0% in September 2018 compared with September 2017.

Seasonally adjusted wholesale trade sales increased by 0,7% in September 2018 compared with August 2018. This followed month-on-month changes of 1,1% in August 2018 and 1,0% in July 2018.

In the third quarter of 2018, seasonally adjusted wholesale trade sales increased by 2,6% compared with the previous quarter.

#### Figure 1 – Wholesale trade sales at constant 2015 prices



#### Sales at current prices: results for September 2018

#### Table B - Key growth rates in wholesale trade sales at current prices

	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18
Year-on-year % change, unadjusted	2,4	7,4	5,2	9,4	12,2	13,9
Month-on-month % change, seasonally adjusted	-5,8	7,0	0,8	0,7	3,0	1,9
3-month % change, seasonally adjusted 1/	-0,6	1,6	1,0	4,7	4,8	6,2

1/ Percentage change between the previous 3 months and the 3 months ending in the month indicated.

Measured in nominal terms (current prices), wholesale trade sales increased by 13,9% in September 2018 compared with September 2017. The main contributors to this increase were dealers in:

- solid, liquid and gaseous fuels and related products (35,4% and contributing 7,2 percentage points);
- precious stones, jewellery and silverware (84,7% and contributing 2,3 percentage points); and
- machinery, equipment and supplies (16,3% and contributing 2,0 percentage points) see Tables 8 and 9.

#### Table C – Wholesale trade sales at current prices for the latest three months by type of dealer

Type of dealer	Jul – Sep 2017 (R million)	Weight	Jul – Sep 2018 (R million)	% change between Jul – Sep 2017 and Jul – Sep 2018	Contribution (% points) to the total % change
Fee or contract basis	19 757	3,8	19 381	-1,9	-0,1
Agricultural raw materials and livestock	40 004	7,6	41 672	4,2	0,3
Food, beverages and tobacco	80 210	15,3	79 702	-0,6	-0,1
Textiles, clothing and footwear	15 161	2,9	14 338	-5,4	-0,2
Other household goods except precious stones	69 935	13,4	75 081	7,4	1,0
Precious stones, jewellery and silverware	12 490	2,4	20 290	62,4	1,5
Solid, liquid and gaseous fuels and related products	107 574	20,5	140 545	30,6	6,3
Metals and metal ores	13 104	2,5	13 950	6,5	0,2
Construction and building materials	29 907	5,7	29 844	-0,2	0,0
Other intermediate products, waste and scrap	25 261	4,8	28 326	12,1	0,6
Machinery, equipment and supplies	64 823	12,4	75 512	16,5	2,0
Other goods	45 419	8,7	47 137	3,8	0,3
Total	523 647	100,0	585 776	11,9	11,9

Wholesale trade sales increased by 11,9% in the third quarter of 2018 compared with the third quarter of 2017. The main contributors to this increase were dealers in:

- solid, liquid and gaseous fuels and related products (30,6% and contributing 6,3 percentage points); and
- machinery, equipment and supplies (16,5% and contributing 2,0 percentage points) see Table C.

Risenga Maluleke Statistician-General

#### Tables

Table 1 – Wholesale trade sales at constant 2015 prices (R million)

Month	2012	2013	2014	2015	2016	2017	2018 1/
Jan	126 832	134 041	143 034	142 539	138 846	140 448	137 143
Feb	140 157	143 389	151 842	155 566	164 555	146 484	147 509
Mar	146 545	144 045	152 980	165 584	163 058	162 923	162 541
Apr	132 583	146 202	145 339	141 919	148 406	143 600	140 179
May	144 861	156 662	150 801	152 881	161 143	155 519	158 379
Jun	140 637	148 425	152 943	157 467	162 628	161 150	158 244
Jul	143 550	155 238	148 901	158 784	157 994	154 198	155 987
Aug	149 926	156 495	154 735	155 095	162 540	159 317	165 290
Sep	143 148	153 623	163 211	164 854	170 558	155 726	165 009
Oct	160 726	170 001	169 917	169 336	167 828	167 509	
Nov	168 744	178 306	165 686	172 758	175 926	177 455	
Dec	149 248	157 730	158 634	158 903	164 469	153 259	
Total	1 746 957	1 844 157	1 858 023	1 895 686	1 937 951	1 877 588	

1/ Figures for latest month are preliminary.

#### Table 2 – Year-on-year percentage change in wholesale trade sales at constant 2015 prices

Month	2013	2014	2015	2016	2017	2018	2018 year-to-date
Jan	5,7	6,7	-0,3	-2,6	1,2	-2,4	-2,4
Feb	2,3	5,9	2,5	5,8	-11,0	0,7	-0,8
Mar	-1,7	6,2	8,2	-1,5	-0,1	-0,2	-0,6
Apr	10,3	-0,6	-2,4	4,6	-3,2	-2,4	-1,0
May	8,1	-3,7	1,4	5,4	-3,5	1,8	-0,4
Jun	5,5	3,0	3,0	3,3	-0,9	-1,8	-0,7
Jul	8,1	-4,1	6,6	-0,5	-2,4	1,2	-0,4
Aug	4,4	-1,1	0,2	4,8	-2,0	3,7	0, 1
Sep	7,3	6,2	1,0	3,5	-8,7	6,0	0,8
Oct	5,8	0,0	-0,3	-0,9	-0,2		
Nov	5,7	-7,1	4,3	1,8	0,9		
Dec	5,7	0,6	0,2	3,5	-6,8		
Total	5,6	0,8	2,0	2,2	-3,1		

#### Table 3 – Seasonally adjusted wholesale trade sales at constant 2015 prices

Mandh		R m	illion		Month-on-month % change					
Month	2015	2016	2017	2018	2015	2016	2017	2018		
Jan	158 763	158 997	159 223	154 311	1,1	1,4	-2,4	-0,6		
Feb	160 968	162 852	152 326	153 916	1,4	2,4	-4,3	-0,3		
Mar	161 187	159 313	155 397	159 230	0,1	-2,2	2,0	3,5		
Apr	155 124	160 538	162 882	154 460	-3,8	0,8	4,8	-3,0		
Мау	157 592	163 998	156 057	157 919	1,6	2,2	-4,2	2,2		
Jun	156 972	161 604	158 561	157 688	-0,4	-1,5	1,6	-0,1		
Jul	159 740	162 937	159 270	159 218	1,8	0,8	0,4	1,0		
Aug	156 981	160 252	155 550	160 919	-1,7	-1,6	-2,3	1,1		
Sep	157 585	161 877	149 509	162 020	0,4	1,0	-3,9	0,7		
Oct	157 352	159 481	157 850		-0,1	-1,5	5,6			
Nov	156 689	158 134	159 209		-0,4	-0,8	0,9			
Dec	156 830	163 177	155 173		0,1	3,2	-2,5			

#### Table 4 – Wholesale trade sales at current prices (R million)

Month	2012	2013	2014	2015	2016	2017	2018 1/
Jan	109 649	123 809	141 738	135 473	143 470	152 784	158 601
Feb	122 898	132 529	151 438	148 239	171 258	161 070	169 712
Mar	128 351	134 968	154 486	162 377	169 493	179 410	185 302
Apr	117 883	135 856	147 365	141 513	156 733	158 178	161 936
Мау	129 089	145 238	152 727	153 565	170 421	172 540	185 278
Jun	124 764	139 150	155 191	159 490	174 139	178 149	187 456
Jul	127 117	146 349	151 886	161 289	170 700	170 871	186 989
Aug	133 531	149 034	157 037	156 351	173 796	177 214	198 828
Sep	128 603	146 217	165 299	166 015	181 396	175 562	199 959
Oct	145 915	163 141	171 478	172 561	179 941	190 698	
Nov	154 111	171 299	165 721	176 317	190 855	203 911	
Dec	136 422	153 603	156 558	162 496	178 832	177 945	
Total	1 558 333	1 741 193	1 870 924	1 895 686	2 061 034	2 098 332	

1/ Figures for latest month are preliminary.

#### Table 5 – Year-on-year percentage change in wholesale trade sales at current prices

Month	2013	2014	2015	2016	2017	2018	2018 year-to-date
Jan	12,9	14,5	-4,4	5,9	6,5	3,8	3,8
Feb	7,8	14,3	-2,1	15,5	-5,9	5,4	4,6
Mar	5,2	14,5	5,1	4,4	5,9	3,3	4,1
Apr	15,2	8,5	-4,0	10,8	0,9	2,4	3,7
May	12,5	5,2	0,5	11,0	1,2	7,4	4,5
Jun	11,5	11,5	2,8	9,2	2,3	5,2	4,6
Jul	15,1	3,8	6,2	5,8	0,1	9,4	5,3
Aug	11,6	5,4	-0,4	11,2	2,0	12,2	6,2
Sep	13,7	13,1	0,4	9,3	-3,2	13,9	7,1
Oct	11,8	5,1	0,6	4,3	6,0		
Nov	11,2	-3,3	6,4	8,2	6,8		
Dec	12,6	1,9	3,8	10,1	-0,5		
Total	11,7	7,5	1,3	8,7	1,8		

#### Table 6 – Seasonally adjusted wholesale trade sales at current prices

Manth		R mi	llion		Month-on-month % change				
Month	2015	2016	2017	2018	2015	2016	2017	2018	
Jan	152 064	165 435	173 329	178 615	-0,9	3,8	-1,9	0,0	
Feb	154 922	173 133	168 891	178 451	1,9	4,7	-2,6	-0,1	
Mar	159 649	168 637	172 908	184 546	3,1	-2,6	2,4	3,4	
Apr	152 713	167 869	176 948	173 823	-4,3	-0,5	2,3	-5,8	
May	157 606	172 434	172 862	185 915	3,2	2,7	-2,3	7,0	
Jun	158 666	173 167	175 322	187 371	0,7	0,4	1,4	0,8	
Jul	161 356	175 010	174 843	188 632	1,7	1,1	-0,3	0,7	
Aug	156 889	170 388	173 607	194 255	-2,8	-2,6	-0,7	3,0	
Sep	160 938	173 499	170 535	197 972	2,6	1,8	-1,8	1,9	
Oct	160 026	170 281	178 166		-0,6	-1,9	4,5		
Nov	158 973	171 308	182 822		-0,7	0,6	2,6		
Dec	159 338	176 756	178 611		0,2	3,2	-2,3		

#### Table 7 – Wholesale trade sales at current prices by type of dealer (R million)

Type of dealer	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18 1/
Fee or contract basis	6 834	6 376	6 079	5 585	7 001	6 795
Agricultural raw materials and livestock	10 713	13 894	14 816	15 867	13 808	11 997
Food, beverages and tobacco	24 424	26 539	27 179	25 850	27 435	26 417
Textiles, clothing and footwear	3 981	4 530	4 184	4 708	4 560	5 070
Other household goods except precious stones	22 144	23 110	23 109	22 693	25 066	27 322
Precious stones, jewellery and silverware	3 583	6 052	7 331	5 548	6 146	8 596
Solid, liquid and gaseous fuels and related products	38 401	40 748	42 979	46 262	45 916	48 367
Metals and metal ores	3 878	4 976	4 539	4 464	4 663	4 823
Construction and building materials	8 606	10 445	9 898	10 142	10 208	9 494
Other intermediate products, waste and scrap	6 240	8 221	7 168	8 296	9 765	10 265
Machinery, equipment and supplies	20 444	23 059	25 257	23 302	26 838	25 372
Other goods	12 688	17 326	14 919	14 272	17 423	15 442
Total	161 936	185 278	187 456	186 989	198 828	199 959

1/ Figures are preliminary.

#### Table 8 – Year-on-year percentage change in wholesale trade sales at current prices by type of dealer

Type of dealer	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18
Fee or contract basis	27,9	-5,8	-13,5	-19,8	5,5	10,4
Agricultural raw materials and livestock	3,4	7,0	0,6	2,4	3,1	7,9
Food, beverages and tobacco	0,1	-1,2	-4,5	1,6	0,7	-4,0
Textiles, clothing and footwear	-2,3	15,2	23,7	-0,1	-7,0	-8,6
Other household goods except precious stones	7,9	1,4	0,9	4,8	6,0	10,9
Precious stones, jewellery and silverware	-49,9	67,4	8,1	56,9	42,9	84,7
Solid, liquid and gaseous fuels and related products	11,7	16,9	21,6	31,3	25,4	35,4
Metals and metal ores	1,5	10,9	-4,5	2,2	2,2	15,7
Construction and building materials	3,4	9,3	0,4	2,8	-1,2	-2,2
Other intermediate products, waste and scrap	-2,5	8,9	-0,2	10,8	13,4	12,0
Machinery, equipment and supplies	9,3	1,6	11,1	8,6	24,5	16,3
Other goods	-13,7	5,2	-0,4	-2,6	13,1	0,5
Total	2,4	7,4	5,2	9,4	12,2	13,9

### Table 9 – Contribution of type of dealer to the year-on-year percentage change in wholesale trade sales at current prices

Type of dealer	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18
Fee or contract basis	0,9	-0,2	-0,5	-0,8	0,2	0,4
Agricultural raw materials and livestock	0,2	0,5	0,0	0,2	0,2	0,5
Food, beverages and tobacco	0,0	-0,2	-0,7	0,2	0,1	-0,6
Textiles, clothing and footwear	-0,1	0,3	0,5	0,0	-0,2	-0,3
Other household goods except precious stones	1,0	0,2	0,1	0,6	0,8	1,5
Precious stones, jewellery and silverware	-2,2	1,4	0,3	1,2	1,0	2,3
Solid, liquid and gaseous fuels and related products	2,5	3,4	4,3	6,4	5,3	7,2
Metals and metal ores	0,0	0,3	-0,1	0,1	0,1	0,4
Construction and building materials	0,2	0,5	0,0	0,2	-0,1	-0,1
Other intermediate products, waste and scrap	-0,1	0,4	0,0	0,5	0,7	0,6
Machinery, equipment and supplies	1,1	0,2	1,4	1,1	3,0	2,0
Other goods	-1,3	0,5	0,0	-0,2	1,1	0,0
Total	2,4	7,4	5,2	9,4	12,2	13,9

Introduction	1	Statistics South Africa (Stats SA) conducts a monthly survey covering enterprises in the wholesale trade industry (see 4 below). This survey is
		based on a sample drawn from Stats SA's 2018 business sampling frame (BSF) that contains businesses registered at the South African Revenue Service (SARS) for value added tax (VAT) and income tax (IT). Stats SA continuously updates its BSF, which is linked to the SARS administrative data.
	2	In order to improve timeliness, some information for the latest month had to be estimated due to late response. These estimates will be revised in future statistical releases as soon as information becomes available. Published wholesale trade sales estimates exclude VAT.
Purpose of the survey	3	The results of the monthly wholesale trade sales survey are used to compile estimates of the gross domestic product (GDP) and its components, which are used in monitoring the state of the economy and formulation of economic policy. These statistics are also used in the analysis of comparative business and industry performance.
Scope of the survey	4	This survey covers wholesale enterprises according to the following types of dealers:
		<ul> <li>Wholesale trade on a fee or contract basis – sales by commission agents, commodity brokers, auctioneers and 'other' wholesale trade on a fee or contract basis;</li> <li>Wholesale trade in agricultural raw materials and livestock;</li> <li>Wholesale trade in food, beverages and tobacco;</li> <li>Wholesale trade in textiles, clothing and footwear;</li> <li>Wholesale trade in 'other' household goods except precious stones. This group includes wholesale trade in household furniture, requisites and appliances, wholesale trade in books and stationery, wholesale trade in pharmaceuticals and toiletries and wholesale trade in 'other' household goods not elsewhere classified;</li> <li>Wholesale trade in precious stones, jewellery and silverware;</li> <li>Wholesale trade in solid, liquid and gaseous fuels and related products;</li> <li>Wholesale trade in construction materials, hardware, plumbing and heating equipment and supplies;</li> <li>Wholesale trade in 'other' intermediate products, waste and scrap;</li> <li>Wholesale trade in 'other' goods. This group covers general wholesale trade and 'other' wholesale trade and 'other' wholesale trade not classified elsewhere.</li> </ul>
Classification	5	The 1993 edition of the <i>Standard Industrial Classification of all Economic</i> <i>Activities</i> (SIC), Fifth Edition, Report No, 09-90-02, was used to classify the statistical units in the survey. The SIC is based on the 1990 <i>International</i> <i>Standard Industrial Classification of all Economic Activities</i> (ISIC) with suitable adaptations for local conditions. Each enterprise is classified to the industry which reflects its predominant activity. Statistics in this publication are presented at SIC four digit level.
Collection rate	6	The preliminary collection rate for the survey on wholesale trade sales for September 2018 was 78,1%. The improved collection rate for August 2018 was 83,6%.

Statistical unit	7	The statistical unit for which information is compiled and published is the enterprise, defined as a legal unit or a combination of legal units that includes and directly controls all functions necessary to carry out its sales activities. The statistical units are derived from and linked to the South African Revenue Service (SARS) administrative data.
Revised figures	8	Revised figures are mainly due to late submission of data to Stats SA, or respondents reporting revisions or corrections to their figures. Preliminary figures, as indicated in the relevant tables, are subject to change and when revised will not be indicated as such.
Related publications	9	Users may also refer to the following publication available from Stats SA:
		• Stats in Brief issued annually.
Rounding-off of figures	10	Where figures have been rounded off, discrepancies may occur between sums of the component items and the totals.
Historical data	11	Historical wholesale trade sales data are available on the Stats SA website. To access the data electronically, use the following link: <u>Click to download historical data</u>
Past publications	12	Past wholesale trade sales releases are available on the Stats SA website. To access the releases electronically, use the following link: <u>Click to download past releases</u>

#### **Technical notes**

Survey methodology and design	1	The survey is conducted monthly. Questionnaires are sent to a sample of 1 340 enterprises from a population of 20 372 enterprises. Completed questionnaires are required to be returned to Stats SA within 10 days after the end of the reference month. Email, fax and telephone reminders are used to follow up on non-respondents.
	2	A stratified random sample was drawn at the SIC four-digit level in April 2018 from Stats SA's business sampling frame (BSF). Strata were formed using a combination of Standard Industrial Classification and the measure of size classes for enterprises (see point 3 below).
		The Neyman optimal allocation formula given below was used to allocate samples to each stratum:
		nh = n * ( Nh * Sh ) / [ Σ ( Ni * Si ) ].
		Neyman allocation formula not only allocates sample sizes to each stratum but also calculates the relative precision for each stratum as well as the relative precision for all strata. The relative precision for these strata was 5,8%.
Class limits	3	The wholesale sampling frame is divided into four size groups. All large enterprises (size group one) are completely enumerated. Simple random sampling is applied to the remaining size groups (medium, small and very

Enterprise size	Size group	Lower limits	Upper limits
Very small	4	2 332 628	27 000 000
Small	3	27 000 001	144 000 000
Medium	2	144 000 001	288 000 000
Large	1	288 000 001	
For those strata not estimates are the inva account of non-respon and then aggregated v estimates. These proc	erse ratio of the s nse in the survey vith the completely	sampling fraction, . Stratum estimated strated strategies and	modified to take es are calculated tum to form group

Measure of size classes (Rand)

total value of sales.

small). The total value of sales of the large enterprises (size group one) is added to the weighted totals of size group two, three and four to reflect the

Seasonal adjustment 5 Seasonally adjusted estimates are generated each month using the X-12-ARIMA Seasonal Adjustment Program developed by the US Bureau of the Census. Seasonal adjustment is a means of removing the estimated effects of normal seasonal variation from the series so that the effects of other influences on the series can be more clearly recognised. Seasonal adjustment does not aim to remove irregular or non-seasonal influences which may be present in any particular month. Influences that are volatile or unsystematic can still make it difficult to interpret the movement of the series even after adjustment for seasonal variations. Therefore, the month-tomonth movements of seasonally adjusted estimates may not be reliable indicators of trend behaviour. The X-12-ARIMA procedure for wholesale trade sales is described in more detail on the Stats SA website: Click to download seasonal adjustment wholesale trade sales August 2017

**Trend cycle** 6 The trend is the long-term pattern or movement of a time series. The X-12-ARIMA Seasonal Adjustment Program is used for smoothing seasonally adjusted estimates to estimates of the underlying trend cycle.

Constant prices	7	Stats SA compiles its monthly estimates of wholesale trade sales at current prices from a survey of wholesalers in the formal sector. For January 1998 to December 2011, wholesale trade sales at constant prices were calculated using the 'all groups' PPI for domestic output, but excluding electricity and other utilities.
		<ul> <li>From January 2012, wholesale trade sales at constant prices are compiled as follows:</li> <li>(1) Deflate sales of dealers in agricultural raw materials and livestock using the PPI for agriculture.</li> <li>(2) Deflate sales of dealers in food, beverages and tobacco using the final manufacturing PPI for food products, beverages and tobacco.</li> <li>(3) Deflate sales of dealers in textiles, clothing and footwear using the final manufacturing PPI for textiles, clothing and footwear.</li> <li>(4) Deflate sales of dealers in solid, liquid and gaseous fuels and related products using the final manufacturing PPI for coal and petroleum products.</li> <li>(5) Deflate sales of dealers in machinery, equipment and supplies using the final manufacturing PPIs for general and special purpose machinery; household appliances and office machinery; and electrical machinery and communication and metering equipment,</li> <li>(6) Deflate the remaining wholesale trade sales using the headline PPI (final manufacturing) excluding the PPIs for food products, beverages and tobacco; textiles, clothing and footwear; coal and petroleum products; general and special purpose machinery; household appliances and office machinery; household appliances of foot products, beverages and tobacco; textiles, clothing and footwear; coal and petroleum products; general and special purpose machinery and communication and metering equipment; and transport equipment. The PPI for transport equipment is excluded because it measures producer prices of motor vehicles, which are not included in wholesale trade.</li> <li>Total wholesale trade sales at constant prices is obtained by aggregating (1) to (6).</li> </ul>
Reliability of estimates	8	Data presented in this publication are based on information obtained from a sample and are, therefore, subject to sampling variability; that is, they may differ from the figures that would have been produced if the data had been obtained from all enterprises in the wholesale industry in South Africa. Estimates are subject to sampling and non-sampling errors.
	9	Inaccuracies may occur because of imperfections in reporting by enterprises and errors made in the collection and processing of the data. Inaccuracies of this kind are referred to as non-sampling errors. Every effort is made to minimise non-sampling errors by careful design of questionnaires, testing them in pilot studies, editing reported data and implementing efficient operating procedures. Fluctuations may occur in consecutive months as a result of seasonal and economic factors.
Month-on-month percentage change	10	The month-on-month percentage change in a variable for any given month is the change between that month and the previous month, expressed as a percentage of the latter.
Year-on-year percentage change	11	The year-on-year percentage change in a variable for any given period is the change between that period and the corresponding period of the previous year, expressed as a percentage of the latter.
Contribution (percentage points)	12	The contribution (percentage points) to the year-on-year percentage change is calculated by multiplying the percentage change of each type of wholesaler by its corresponding weight, divided by 100. The weight is the percentage contribution of each type of wholesaler to total wholesale trade sales in the corresponding period of the previous year.

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Glossary			
Enterprise	An enterprise is a legal entity or a combination of legal units that includes and directly controls all functions necessary to carry out its sales activities.		
Industry	An industry is made up of enterprises engaged in the same or similar kinds of economic activity. Industries are defined in the <i>System of National Accounts</i> (SNA) in the same way as in the <i>Standard Industrial Classification of All Economic Activities</i> (SIC), Fifth Edition, Report No, 09-90-02 of January 1993.		
Symbols and abbreviations	BSF GDP ISIC SIC SARS Stats SA VAT	Business sampling frame Gross domestic product International Standard Industrial Classification Standard Industrial Classification of all Economic Activities South African Revenue Service Statistics South Africa Value added tax	
Wholesale trade	Wholesale trade includes the resale (sale without transformation) of new and used goods and products to other wholesalers, retailers, agricultural, industrial, commercial, institutional and professional users either directly or through agents on a fee or contract basis.		
Wholesaler		r is an enterprise deriving 50% or more of its turnover from sales of goods inesses and institutions.	
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