

WHOLESALE AND RETAIL TRADE

Note: Metadata for wholesale and retail trade, which are defined below, are provided in Annex BR-07-2009-01b.

A. Wholesale Trade

An intermediate step in the distribution of merchandise where its main activity is selling new or used goods without transformation on a regular basis to businesses, to institutional users or to other industries regardless of the quantity of transaction.

An establishment is considered a WHOLESALER if:

- Its major and regular clients are businesses, institutions and resellers; and
- Its major source of sales is derived from businesses, institutions and resellers.

B. Retail Trade

The final step in the distribution of merchandise where its main activity is selling new or used goods without transformation on a regular basis direct to the general public, for personal or household consumption, regardless of the quantity of the transaction.

An establishment is considered a RETAILER if:

- Its major and regular clients are the general public, including household; and
- Its major source of sales is derived from the general public, including household.