

Reference	Title	Description of Research Activity
<b>Communications</b>		
1617BC14	Understanding take-up and barriers for parents and childcare providers signing up to the childcare service	Qualitative research with childcare providers and parents. This will help HMRC to understand what triggers these customers to use the childcare service, as well as importantly what the barriers to use are. This will help support future communications campaigns to ensure that these are appropriately designed to maximise take-up and usage of the childcare service.
1718CC04	Childcare Choices awareness tracker	A quantitative tracking study of parents conducted as part of a wider omnibus study. This seeks to monitor awareness of the government childcare offer, eligibility criteria, and intention to apply and by what means respondents might seek out further information on the schemes. This will allow HMRC, DfE, and DWP to track and measure the awareness of Tax-Free Childcare, 30 hours free childcare and the childcare element of Universal Credit whilst also helping to direct marketing communications to the most appropriate media or groups.
1819CC02	Mandatory marketing campaign evaluations	This research tracks the effectiveness of HMRC's advertising campaigns.
n/a	HMRC Tax Campaign Tracking (post-wave)	The purpose of this research is to measure the effectiveness of the June – July 2018 Renewals advertising campaign amongst current tax credits claimants. The research will evaluate the following; awareness of the campaign, comprehension of key messages, online renewals and have they understood the need to renew their claim. This contract covers the post wave of the research to understand the effectiveness of the campaign after it has finished.
<b>Compliance Related</b>		
1718CCG01	Understanding organised criminals behaviours and perceptions of risk and profit	The purpose of this qualitative research is to further increase HMRC's understanding of the behaviour of organised criminals.
1718CCG10	Extended hours for compliance activities	This research aims to provide HMRC with an understanding of how our customers would like to communicate with us for compliance interventions, including the days and times our customers would prefer to communicate with us and the channels they'd like to use. Qualitative research will be carried out with individuals, small businesses, mid-sized businesses and agents. This will help HMRC identify potential improvements to the way we communicate with customers during an intervention.
1718CSTD07	Evaluation of tax-advantaged venture capital schemes	This quantitative research aims to evaluate the Enterprise Investment Scheme and the Venture Capital Trust scheme. The research will investigate the impacts of the schemes on individual investors and on companies receiving funds through the schemes. It will gather evidence of the schemes' effects on

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		access to risk finance, provision of other forms of private investment, the growth of recipient companies and market competition.
1718CSTD26	Understanding claimants errors in income and hours	Qualitative research on tax credits customers' notification of changes to their work and hours and/or income. This research will help HMRC improve our understanding of why some customers do not fully comply with the requirements for reporting their work and hours and/or income during the period of their tax credit claim. This will help HMRC to better understand what it can do to encourage correct reporting of these circumstances.
1718CSTD38	Monitoring the tobacco and alcohol tax gap 2018/19	This research will provide up-to-date figures on tobacco consumption as well as alcohol and tobacco brought into the UK. The research will support HMRC's alcohol and tobacco strategy, in particular in terms of measuring progress in tackling organised crime and tackling tobacco fraud. The research also forms the basis of the tax gap estimates in this area. This long-running work provides HMRC with independent figures that are comparable over time to assess HMRC's long-term aim of narrowing the tax gap.
1819CCG01	Criminal Corporate Offence Evaluation	Tackling organised crime is a major challenge across Government and the Law Enforcement community. The most recent tax gap figures show the UK lost £4.8bn to criminal attacks in 2014-15. In our approach to tackling this, HMRC aims to protect funding for UK public services, investigating the most harmful tax cheats and ensuring nobody is beyond our reach. This research will inform HMRC's understanding of organised criminals' perceptions of the balance between risk and profit and provide insight on the most effective deterrents for organised crime under HMRC's remit. This will allow HMRC to more effectively tailor activities and associated sanctions to maximise our deterrent impact.
1819CCG02	Enablers and Facilitators of Tax Evasion	Enablers and facilitators are a very wide group covering almost any form of third-party in an evasion chain. Currently there is a limited knowledge of the motivation and behaviours of the enablers and facilitators group which is a barrier to developing effective intervention plans. This research will provide HMRC with a deeper understanding of enablers and facilitators and support HMRC to better target intervention activity both operationally and through communications and educational exercises.
1819CCG03	Electronic Sales Suppression	This is a mixed methods study of individuals and businesses who play a role in meeting the Electronic Point of Sale requirements of UK businesses, and UK businesses who use Electronic Point of Sale systems. The research will help build HMRC's understanding of the prevalence and drivers of Electronic Sales Suppression using Point of Sale systems in the UK. The research supports HMRC's strategic objective to 'bear down on avoidance, evasion and error' and will inform operational responses.

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1819CCG05	Behavioural insight into omitted CGT on residential property	This qualitative research aims to provide HMRC with an understanding of awareness of Capital Gains Tax (CGT) and the use of guidance on CGT among customers that have disposed of a residential property. This will help HMRC identify potential improvements both to the CGT guidance we provide, and to the way we address CGT compliance risk.
<b>Customer Experience</b>		
1617BC11	Childcare service: parents and childcare provider customer experience	Working parents will be able to apply for Tax-Free Childcare and 30 hours free childcare through a single, joint digital application (the childcare service) delivered by HMRC. This will be a mixed-mode (quantitative and qualitative) research study with parents and childcare providers to provide insights into the whole customer experience of using the childcare service. Survey results will form a key part of the emerging evidence base for this new service, providing insights into customer perceptions of areas of strength / for further development, broad attitudes towards compliance (for Tax-Free Childcare), and drivers of satisfaction. This information will be used to help evaluate the service as well as identify touch-points that are priorities for improvement.
1718BCS38	EdTrack: Customer Satisfaction Tracking Survey for SME YouTube Support Products	This research aims to identify the effectiveness of HMRC's YouTube support products for Small and Medium Enterprises (SME) and the impact of these products on behaviour and customer satisfaction. This will help HMRC to understand the relative value of the YouTube support offering and identify any areas where these products could be improved.
1718BCS39	EdTrack: Impact of Webinar Support Products for Agents	This qualitative research will explore the experience of agents accessing HMRC's Webinar support products. It will seek to explore the experience that agents have when using webinars and how participation impacts on their behaviour.
1718CSTD14	Small businesses' customer perceptions of tax admin burdens	This qualitative research will explore small business customer perceptions of tax administration burden, with the aim of understanding which elements of tax administration are felt to be the least/most burdensome by small businesses, and where there might be opportunities for HMRC to reduce the perceived burden and improve the overall customer experience.
1718CSTD21	Testing our customer service commitment	HMRC has drafted a set of service commitments to support HMRC staff improve customer service. To ensure our approach is sound, we wish to share this Customer Service Commitment with individuals, businesses and agents. The research will confirm whether our view of great customer service resonates with customers and will identify any gaps in our thinking.
1718CSTD29	Annual Investment Allowance efficacy review	A series of qualitative interviews with small businesses on their experience in using the Annual Investment Allowance (AIA), and with those who did not use AIA on their capital investment decisions.

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1718CSTD35	Individuals, small business & agents customer experience survey	The Customer Survey 2018-20 allows HMRC to monitor customer experience and perceptions of dealing with HMRC. Covering tax agents, small businesses and individuals, the survey will provide robust data on HMRC's commitment to providing a good customer experience and allows us to track changes in experiences and perceptions over time.
1718CSTD36	Large business customer experience survey	The Large Business Survey is an annual survey of the largest HMRC customers. It monitors large businesses' experience of deal with HMRC and how their relationship changes over time. It also assesses the impact that various changes and initiatives have had and is used to identify how services could be improved.
1718CSTD37	Mid-size business customer experience survey	This mixed methods research aims to support development of HMRC's mid-size business strategy and increase understanding of mid-size businesses' perceptions and experiences of dealing with HMRC. It also aims to improve understanding of the attitudes of mid-size businesses to issues related to the tax system and monitoring HMRC & HMT policy.
1819CC01	HMRC Annual stakeholder survey 2018	This research allows us to measure, understand and track perceptions of HMRC amongst key stakeholder audiences. The results of this research will help HMRC to understand stakeholder views and inform future engagement and communications with these groups.
1819CC03	HMRC participation in legislative audience panels 2018	This research helps HMRC understand parliamentarians' views on operations and customer service.
n/a	Supporting customers to pay their tax on time	Qualitative research to identify, develop and test potential 'upstream' support options which could help customers who struggle to pay their tax on time, and prevent future debt amongst the self-assessment population. These support options would potentially promote wider financial resilience and therefore enable customers to be in a position to pay their taxes on time.
n/a	Insolvency research	Small-scale qualitative research to understand customer experiences of the first iteration of the new operational processes implemented by Debt Management based on insolvency risk. This will enable us to understand how we can improve our service and customer experience, and meet performance targets. The research will also help HMRC to understand if the new process has influenced customer behaviour.
n/a	Understanding Customer Behaviours During Participation of the Trial of Help to Save	This qualitative research will explore customer experiences and behaviours during participation of the trial of Help to Save. It will seek to understand customers' perceptions of and experiences of participation, and any barriers to saving through the scheme, exploring how these could be mitigated. The findings will be used to improve the Help to Save service.

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n/a	Understanding the drivers of contact in relation to demand linked to Corporation Tax and VAT (live)	This is a qualitative study to understanding why businesses contact HMRC for support in relation to Corporation Tax and VAT and how HMRC guidance and support might be improved to help businesses self-serve.
<b>Digital Services</b>		
1718CDIO01	Digital user testing	This service involves recruiting a diverse range of customers from across the UK to allow HMRC to support a user-centred design approach to digital service development. It allows HMRC researchers to continually test iterations of HMRC digital services to continually refine and improve what we build, making sure that services meet the needs of customers and are easy to use.
1718CDIO02	Digital accessibility testing	This specialist service allows HMRC to assure that digital services meet the necessary industry and Government accessibility standards. HMRC tests services with users who have specific disabilities, particularly those who use assisted technologies. This will check whether our services work with the different assisted technologies and whether the way the information is experienced affects comprehension for users with a range of disabilities, so that customers accessing digital services in this way receive the same customer experience as other customers.
<b>Improving Information/Policy</b>		
1718CSTD02	Supporting Help to Save communications	Help-to-save is a key government policy aimed at supporting those on low incomes to save regularly. Its launch is planned for April 2018. This mixed methods research will support the development of effective communication to boost take up of Help to Save among the eligible population. The quantitative element will gather demographic data, and information on digital capability and propensity to save, to develop customer segmentation. The qualitative element will target segments of potential savers to further explore motivations and barriers to save and develop an effective communication strategy.
1718CSTD25	Tax credits – new test for self-employed claimants (C&P test)	In 2015, HMRC introduced a new requirement for those claiming Working Tax Credit on the basis that they are self-employed that they must be trading on a commercial basis and their business is done with a view to achieving profits. The self-employment should also be structured, regular and ongoing. This qualitative research will help HMRC to understand the experiences and outcomes of self-employed Working Tax Credit customers since the introduction of this new requirement.
1718CSTD27	High Income Child Benefit Charge awareness	Qualitative research to explore two key aspects arising from the introduction of the High Income Child Benefit Charge (HICBC). For those ‘high income’ claimants who claim Child Benefit, this research will test their understanding of the tax charge and what they must do to be tax compliant. For those who choose

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		not to claim Child Benefit, this will test their reasons for not claiming and their understanding of the wider implications of making this decision.
1718CSTD28	Survey of employees receiving Benefits in Kind	About 4m (15%) of all employees receive taxable Benefits in Kind (BiKs) but many more receive BiKs which are normally exempt, therefore HMRC only have very limited data on them. This survey with employees receiving BiKs would provide estimates of the number of employees receiving non-taxable BiKs, the sectors most affected and the consequences of change on remuneration.
1718CSTD30	Research on lifetime gifting: reliefs, exemptions, and behaviours	HMRC have limited data on gifts made by individuals during their lifetime. This research will allow us to estimate the incidence of gifting among the UK population by mapping gifting patterns. It will identify what peoples' motivations are to gift (or not), and understand peoples' awareness of IHT gift exemptions.
1718CSTD39	Research on employer NICs relief for employees < 21 and apprentices < 25 years	Mixed method research, including a telephone survey and qualitative interviews with employers, aimed at understanding the impact on businesses' employment and financial decisions of reliefs on employers' National Insurance Contributions (NICs), for employees under 21 and apprentices under 25.
1718CSTD41	Use and Understanding of Customs Simplifications, Customs Procedures, and Authorised Economic Operator (AEO) authorisations	This research aims to improve understanding of businesses' awareness of the different types of Customs Simplifications and Customs Procedures currently available and why businesses have chosen to use specific types of Customs Simplifications, Customs procedures, and/or hold AEO, how they are using them, and the costs and benefits they perceive from holding these special authorisations.
1718TFC01	Perceptions of impact of Tax-Free Childcare and government funded free childcare	Qualitative research with childcare providers and parents. This will help to understand the impact of childcare policies in terms of working and childcare decisions, on household budgets and on the childcare market.
1819CSTD08	Wealth & Assets Survey	The Wealth and Assets Survey is a cross governmental, longitudinal survey delivered by the Office of National Statistics, of which HMRC is one of the funding organisations. It collects information about the economic wellbeing of households and individuals including their assets and debts, pension provision, how wealth is distributed and factors that may affect financial planning.
1819CSTD11	R&D Tax Credits evaluation	This mixed method research will evaluate how Research & Development (R&D) tax credits are being used, their proportionality and effectiveness. This independent evaluation is a pre-condition of the European Commission's State aid approval for the modification and extension of the UK scheme to 2020. Findings and evidence from the independent evaluation – particularly on additionality effect on R&D expenditure, impact on productivity and competition, proportionality and the appropriateness of the

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		instruments used – will be used to demonstrate the consistency of the UK scheme with State aid rules. As an added benefit, the findings will also inform discussions on possible future improvements to existing policy.
1819CSTD15	Use of red diesel in non-agricultural, non-road mobile machinery	This mixed methods research aims to improve understanding of the use of red diesel in non-agricultural non-road mobile machinery across range of sectors, including construction, airports and mobile refrigeration. It also aims to gain a better understanding of the barriers in place hindering the switch from machinery using red diesel to cleaner technologies.
1819CSTD16	Overseas Trade Information among VAT Unregistered Businesses.	Place of Supply rules mean that VAT unregistered UK businesses do not usually need to pay VAT on services purchased from overseas. This leads to different outcomes for UK VAT unregistered businesses depending on whether they purchase services from within or outside of the UK. This quantitative research project will give HMRC information on the nature of services bought in from overseas by UK businesses, allowing us to understand the extent of this trade and any impacts of a change to policy.
1819CSTD17	Identifying the impact for current UK Excise Movement & Control System (EMCS) users moving excise products to and from the EU.	A mixed-methods (quantitative and qualitative) study to help HMRC understand the way that current UK Excise Movement and Control System (EMCS) users move excise products to and from Member States and how this may change in the future.
1819CSTD19	Employment Status Research	This quantitative research will estimate, based on a series of characteristics used to determine employment status, the number of individuals in the overall workforce with a 'worker' or borderline employment status. It will also gather information on the demographic, occupational and work characteristics of these individuals, and assess what employment status is currently being assigned to them
1819CSTD20	Research into trader behaviour	Qualitative research to understand planned approaches by businesses to trading after EU Exit.
1819CSTD21	Exploring storage capacity to meet Customs requirements	A mixed-methods (quantitative and qualitative) study investigating current and future capacity at Temporary Storage, Consignor/Consignee, Departure Export Premises (DEP) and other warehouse facilities.
n/a	External methodology review of duty	HMRC commissioned a report to analyse and assess textile market conditions including pricing in the UK.
<b>Making Tax Digital</b>		

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1718BCS40	Customer Experience of Navigating Online Tax Accounts	This research will seek to understand the experience of self-employed individuals and landlords when navigating HMRC's online Business Tax Account (BTA) and/or Personal Tax Account (PTA), with the aim of identifying pain points and improving the user-experience.
1718MTDI06	Making Tax Digital for Individuals: Behavioural levers to reassurance and certainty	The introduction of the Personal Tax Account (PTA) has successfully reduced telephone contact but HMRC still sees low value demand from customers who ring for reassurance. The PTA is deemed to be intuitive, but customers still call us for re-assurance around transactions, and we continue to receive contact from customers who could be resolving their own queries through the PTA. To meet our channel shift objectives and to realise the investment in digital, HMRC needs to understand how we can build this trust into the digital channel within the tax context and enhance the overall PTA customer experience. This qualitative research will help us gain a deeper understanding of customer needs and inform the development of levers that will drive uptake and build trust in the PTA.
1718MTDI07	Personal Tax Account Campaign Evaluation	HMRC has launched its first Personal Tax Account (PTA) marketing campaign to drive awareness, interest and uptake of the PTA. As this requires substantial investment, there is substantial interest in the Return on Investment (ROI) this campaign activity will bring and how we can maximise investment for future campaign activity to drive our awareness and channel shift objectives. Alongside the wider campaign evaluation activity, this qualitative research will get under the skin of customer reactions to the campaign, and subsequently maximise engagement with the campaign messaging and call to action. HMRC will use findings to inform the development of future marketing campaign messaging and targeting.
1718Trans12	Making Tax Digital for Business (MTDfB) Awareness Monitoring	This quantitative research will look to measure businesses' awareness and understanding of MTDfB. It will also look to understand customers' behaviours in relation to MTDfB, such as their use of software.
1819MTDfB03	MTDfB - Monitoring Agents Awareness of MTD	The aim of this research is to conduct primary quantitative research with Agents who support both Value Added Tax (VAT) and Income Tax Self-Assessment (ITSA) business customers, to establish a baseline and monitor Agents' awareness of the Making Tax Digital (MTD) programme and its requirements over a 12 month period. The research will help HMRC to understand whether Agents are aware of MTD, and whether they understand the requirements and are preparing their clients for MTD with the goal to inform where enhanced HMRC communication may be needed to address low awareness and increase timely take-up of MTDfB.