



HM Revenue & Customs

Individuals, Small Business and Agents Customer Survey 2015 Technical Annex



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<https://www.gov.uk/government/organisations/hm-revenue-customs/about/research>

Glossary

CATI – Computer Assisted Telephone Interviewing

RDD – Random Digit Dialling

SIC – Standard Industrial Classification

VAT – Value Added Tax

CIS – Construction Industry Scheme

PAYE – Pay As You Earn

SA – Self-Assessment

NI – National Insurance

Base size – This is the number of customers who were asked a question

SMEs – Small and Medium Enterprises

HMRC - HM Revenue & Customs

AS – Agent Services

KDA – Key Driver Analysis

IDBR – Inter Departmental Business Register, a database of all businesses who operate a PAYE scheme or are registered for VAT

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1. Introduction

HMRC commissioned the Individuals, Small Business and Agents Customer Survey in 2015 to provide the customer understanding to support the Department's vision and to chart its progression over time. The survey is a key source of robust, balanced evidence on customer perceptions of the tax administration system and delivery of a good customer experience. It provides a wide range of insight into key customer groups and supports a number of key performance measures.

This report contains an overview of the methodology used for the survey.

2. Data collection method

Three key groups of customers are included in the HM Revenue and Customs (HMRC) Customer Survey: Individuals, Small Businesses and Agents. The same data collection method is used for all three: Computer Assisted Telephone Interviewing (CATI). This offers advantages over a paper based approach of better data quality, and more efficient fieldwork and analysis. The fieldwork is set up as one survey for each customer group to maximise the efficiency of the fieldwork.

As a random sampling procedure is used, steps are taken to maximise response. These are shown in Table 1.1.

Table 1.1 Actions taken to maximise response

| Action | Description |
|--|---|
| Advance letter sent to Small Businesses and Agents | <p>An advance letter was despatched to each sampled business address prior to the fieldwork. This provides reassurance of confidentiality and ensures respondents are prepared when the interviewers call. This letter has the name and email address of a member of the HMRC survey team, and the freephone helpline telephone number operated by TNS BMRB in case of any queries.</p> <p>Participants have the opportunity to contact TNS BMRB or HMRC to ask any questions or opt out of the research at this stage should they wish to.</p> |
| Letter available for Individuals (Random Digit Dialling sample) | <p>Residential addresses are not appended to the Individuals Random Digit Dialling (RDD) sample, but a similar introductory letter on HMRC letterhead is available to send to Individuals who request one. This can be sent (primarily by email) as required.</p> |
| Interviewer briefing | <p>We provide a thorough personal interviewer briefing explaining the purpose of the research and the importance of high levels of response. This ensures that interviewers are familiar with the questionnaire and knowledgeable about the reasons why it is important to participate.</p> <p>The thorough briefing about the survey aims and objectives improves the quality of the initial contact with participants and gives them the tools to answer respondent queries which increases the chances of participation</p> |
| Experienced interviewers | <p>As far as possible we use interviewers with experience of random probability telephone surveys</p> |
| Sample management and monitoring | <p>Our practice on any large-scale telephone survey is to issue sample in batches, so that we can effectively control the flow of sample into the survey and ensure that all sample is fully exhausted. Progress against productivity and response rate/interview targets is monitored on a weekly basis by the research team, so that if corrective action is required, it can be implemented promptly.</p> |

| Action | Description |
|-------------------------------|---|
| Minimum of 10 calls | A minimum of 10 calls is made to each number before rejecting the number as a contact and removing it from the queue of numbers to be dialled. The calls are made on different days of the week and different times of day. In reality, significantly more than 10 attempts might be made to each number. Depending on response, numbers in the 10+ calls category might be reloaded and called again – for example the Individuals survey numbers were called a minimum of 20 times. |
| Introduction to survey | We use as short an introduction as possible, and use the unobtrusive Rizzo ¹ method for selecting landline individual respondents to reduce the chance of refusal before reaching the eligibility questions. This method takes advantage of the fact that most households contain only one or two adults. The selection process only becomes obvious to the person answering the phone when there are at least three adults in the household ² . We initially get permission to establish eligibility (as this only takes a couple of minutes) and following this stage, get permission to conduct the full interview, if necessary making an appointment to re-contact them at a more convenient time. |
| Re-contacts | Re-contacting refusals or respondents initially unable to take part is another feature of maximising response, particularly in the event of a refusal at a switchboard level or deferrals (when a respondent does not want to participate at the time or set an appointment but has not expressly refused). This process is done as sensitively as possible and interviewers will be issued with strict guidelines on how to approach this task. Generally two weeks is left between the initial refusal and a re-contact attempt. We do not re-issue 'firm' refusals. In our experience this can create an unfavourable response from potential respondents and we would not wish the survey to be perceived as a burden. |

2.1. Fieldwork timing

The survey is carried out annually. Table 1.2 shows the fieldwork dates in 2015.

Table 1.2 Fieldwork dates

| Individuals | Agents/Small Businesses |
|---------------------|-------------------------|
| 14/09/15 – 08/11/15 | 21/09/15 – 13/11/15 |

¹ Rizzo L, Brick J, and Park I (2004), 'A minimally intrusive method for sampling persons in random digit dial surveys', *Public Opinion Quarterly*, 68(2), 267-274.

² The CATI system generates a random number between 1 and the total number of adults in the household. If the number is 1, the interviewer attempts to interview the person answering the phone. If 2+, the interviewer asks for the 'other adult' in a household with two adults, or asks for the names of the other adults only in a household with three or more adults and selects one at random.

3. Survey

3.1. Questionnaire

The questionnaire was developed by HMRC and TNS BMRB to address the research objectives. The draft questionnaires were then subject to three levels of testing:

- Desk review by the research team using TNS BMRB’s Questionnaire Appraisal Framework³;
- Cognitive testing of key questions with customers; and
- A pilot survey for each customer group.

The questionnaire is highly similar for all three customer groups. It begins with screening sections and ends with demographic questions. The majority of the questionnaire consists of modules on customer experience, health of the tax administration system, reputation and attitudes towards compliance. The topics included in the questionnaire are detailed in Table 3.1. Where Individuals reported having had no interactions with HMRC over the past 12 months, they were not asked questions on customer experience or the health of the tax administration system.

Table 3.1 Questionnaire structure

| Topic | Question |
|-----------------------|--|
| Customer interactions | <ul style="list-style-type: none"> ■ Taxes paid ■ Channels of contact used ■ HMRC services used ■ Rating of services used (telephone and online) ■ Frequency of contact (Individuals only) |
| Customer experience | <ul style="list-style-type: none"> ■ Ease of finding information ■ Rating the quality of information looked for or received ■ Ease of navigation: ■ Whether Revenue and Customs made it clear what steps were needed ■ Whether Revenue and Customs made clear the information needed to check or provide ■ Whether they made it clear when everything was completed ■ How good or poor Revenue and Customs were at getting the tax transaction right ■ How good or poor Revenue and Customs were at resolving any queries or issues ■ Acceptability of time taken to reach the end result ■ Whether staff were approachable/professional |

³ The Questionnaire Appraisal Framework (QAF) is a systematic approach to examining potential issues with the wording and/or structure of questions, in order to ensure that questions can be administered correctly and answered easily by respondents. The TNS BMRB Questionnaire Appraisal Framework (QAF) is based on the QAS-99 framework (see: <http://appliedresearch.cancer.gov/areas/cognitive/qas99.pdf>), but has been adapted to be more tailored and relevant to social research.

| | |
|---|---|
| | <ul style="list-style-type: none"> ■ Whether Revenue and Customs had systems which prevented mistakes ■ Overall rating of customer experience ■ Whether had any particularly good or bad experiences ■ How experiences in the last 12 months compared with the previous 12 months ■ Ease of having someone else act on your behalf (Individuals and Small Businesses who used an Agent) / Ease of acting on someone else's behalf (Agents) |
| Health of the tax administration system | <ul style="list-style-type: none"> ■ Whether treated fairly ■ Whether Revenue and Customs ensured they paid and received the correct amount ■ Whether Revenue and Customs minimised the cost, time and effort to deal with tax affairs ■ Whether Revenue and Customs treated them as honest ■ How strongly agree that services were personalised ■ Ease of dealing with tax issues |
| Reputation | <ul style="list-style-type: none"> ■ Whether Revenue and Customs applies penalties and sanctions equally ■ Whether Revenue and Customs ensures all customers pay or receive the correct amount ■ Whether Revenue and Customs is an efficient organisation that does not waste money ■ Whether Revenue and Customs ensures personal information is treated confidentially ■ Favourability towards Revenue and Customs ■ Whether would speak well of Revenue and Customs to others ■ Confidence in the way Revenue and Customs are doing their job |
| Compliance | <ul style="list-style-type: none"> ■ How widespread they think tax evasion is (Individuals and Small Businesses only) ■ Views on acceptability of tax evasion (Individuals and Small Businesses only) ■ Likelihood of getting caught ■ Whether Revenue and Customs deals more firmly or less firmly now with customers that avoid paying tax than it did a few years ago ■ Whether Revenue and Customs are putting too much, too little or about the right amount of effort into reducing tax evasion ■ Views on acceptability of making inaccurate tax credits claims (Individuals only) |

The average length of the survey varied slightly by customer group. Small Businesses was 19 minutes, Individuals was 20 minutes and Agents was 20 and a half minutes

3.2. Quality Control

Telephone research is validated, as the interview occurs, by a team of supervisors using undetected, remote listening facilities. No interviews are carried out without a supervisor present. Our own standards exceed ISO 20252 prescribed standards. At least 7% of completed interviews will be monitored for at

least 75% of the interview. A systematic method is used to select interviewers to be monitored, such that all interviewers are monitored on a regular basis.

4. Agents survey design

4.1. Fieldwork

The Agents survey consists of an annual cross-sectional random probability telephone survey. Fieldwork was conducted between 21st September and 13th November 2015 and a total of 2,630 interviews were achieved.

4.2. Sample source and definition of Agents

Agents are defined as 'businesses that are paid to deal with the tax affairs of others'.

In order to have complete coverage of the population it was decided to retain the dual sample frame design used in the previous study. The frames used are:

- The Inter-Departmental Business Register (IDBR)
 - This is a comprehensive live list of all UK businesses that are VAT registered and/or have a PAYE scheme.
 - It is obtained from five administrative sources (HMRC VAT, HMRC PAYE, incorporated businesses registered at Companies House, Defra farms and the Department of Finance and Personnel, Northern Ireland (DFPNI)).
- HMRC Self-Assessment database (SA)
 - Provides coverage of smaller Agents that are not VAT registered (or with a PAYE scheme) and therefore missing from the IDBR.
 - However, Income Tax returns need only be submitted by January 31st of the tax year following the subject tax year. The database of SA returns is not considered fully up to date for another six months. As such it is important to note that the sample is representative of the population as it was (at best) fifteen months previously.

The sample frames have information about industry attached to each record which is used to ensure that the selected sample best matches the definition of Agents. For the sample selected from the IDBR the following SIC07 codes were included: 69.20/1 (Accounting, and auditing activities), 69.20/2 (Bookkeeping activities) and 69.20/3 (Tax consultancy), and for the sample selected from the HMRC SA database the following trade codes were used 6201 (chartered/ incorporated accountants) and 6615 (auditors, book-keepers, financial advisers and other accountants).

Even though industry sector is controlled for in the sample selection, there remains a risk that selected sample does not actually qualify for the survey (for instance the information may be incorrect or the SA database out of date due to the lag time) so it was decided to continue to include a screening question at the beginning of the survey to ensure that those interviewed currently meet the definition of an Agent. The question asks each respondent if he/she is "...a professional financial agent who personally deals with Revenue and Customs on behalf of clients?".

To minimise overlap between the two sample frames, the sample drawn from the SA database was restricted to those that reported a turnover under the VAT threshold. This restriction minimises the chance that they are also listed on the IDBR. Nevertheless there is still a risk that some Agents could appear on both IDBR and the SA database so there are questions included in the study to gauge the overlap and estimate the joint sampling probability for cases present in both sample frames. Variations in sampling probability are accounted for at the weighting stage.

One important consideration that had to be made for sample selected from the SA database is that some people have some self-employment income but do not fit an intuitive definition of a business. HMRC decided that a threshold of turnover was required to ensure that Agents are still active and that the income came from an active business (as self-employment income can come from a variety of sources). It was therefore decided that only Agents with a turnover of more than £0 would be included.

4.3. Sample design

Agents were sampled and surveyed at the Enterprise level⁴ (rather than the local unit site level like the 2008 – 2015 Customer Survey). This was done for two reasons: firstly, to be consistent with the Small Business survey and similar surveys for mid-size and large businesses and secondly because those entrusting their tax affairs to an Agent are entrusting them to an enterprise, not to a specific site within that entity.

The sample was probability designed and weighted to eradicate design bias and non-response bias.

The target for the overall sample size for this study was 2,625. TNS BMRB used population counts from the ONS Inter Departmental Business Register (IDBR) and the HMRC Self-Assessment (SA) database to inform the sample design. The sample design includes some deliberate disproportionate sampling by size band in order to boost the number of interviews conducted with larger Agents. If this was not done, the micro-Agents would dominate the samples, preventing inferences about the larger but less numerous Agents that may well have different experiences and perceptions of HMRC. However, it should be noted that the need to maximise these sub-groups had to be balanced with the need to weight the sample back to be representative of the population – the more weighting is required, the less robust the survey estimates will be (the wider the confidence intervals are).

Larger Agents (sampled from IDBR and with more than 10 employees) were over-sampled to allow for standalone analysis, and smaller Agents (from the HMRC SA database with a turnover of £1 - £10,000) were under-sampled.

The impact of this disproportionate sampling was taken into account when designing the study. The design aimed to ensure that after further non-response weighting, that at the overall level any differences of 3.1 percentage points or more year on year would be statistically significant.

4.3.1. Opt out

Under Data Protection Act requirements, an opt out stage is included for the HMRC sample drawn from the SA database. This involved sending a letter to all selected respondents and inviting them to either call a free phone number, write or email if they did not want to take part in the survey. Any Agent based in Wales is sent a letter with the text in both English and Welsh languages.

Two weeks are allowed between mail out of the letter and the start of fieldwork.

Advance letters are sent to selected IDBR sample respondents to establish the survey bona fides and assist with the initial telephone contact with Agents (which is part of the process of maximising survey

⁴ A group of legal units under common ownership is called an Enterprise Group. An Enterprise can be defined as the smallest combination of legal units (generally based on VAT and/or PAYE records) that is an organisational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit. A local unit is an enterprise or part thereof (e.g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place.

response) but they are not invited to call in to opt out (although they still had the opportunity to do so if they wished).

Three cent of Agents opted out of the research following receipt of the letter.

4.3.2. Sample stratification

The IDBR sample was sorted by industry sector code (SIC2007 classification⁵) code and a systematic sample was drawn within the following cells:

- 0 employees
- 1-9 employees
- 10-49 employees
- 50+ employees

The SA records were sorted by region and, within region, sorted by income from sole trading and/or partnership activity, and then a systematic sample was drawn within the following cells.

- Partnership £1 to <£10k turnover
- Partnership £10k to <£30k turnover
- Partnership £30k+ turnover
- Sole Trader £1 to <£10k turnover
- Sole Trader £10k to <£30k turnover
- Sole Trader £30k+ turnover

The sample was selected to achieve c.60% of interviews with IDBR sample, and c.40% with SA sample.

4.3.3. Respondent selection

Interviewers were asked to speak to an owner, director or partner at the firm. The objective was to find the most informed person to reflect the views of the agency. Random selection of respondent is only appropriate when the target population is 'agency Individuals' rather than 'Agents'. Consequently, interviewers were allowed to accept deputies if there was no chance of speaking to the first choice contact.

4.3.4. Eligibility

At the start of the interview with the sampled person, there is a series of questions to establish eligibility as an agent (professional financial agent who personally deals with Revenue and Customs on behalf of clients) and the number and types of dealings they have had with HMRC over the preceding twelve months.

4.3.5. Sample productivity

The sample did not (for the most part) include telephone numbers so a look up process was undertaken. This included an automated process, followed by a manual look up stage for the remaining sample. Table 4.1 shows the number of sample records obtained for the 2015/16 year and the rates of number lookup success.

⁵ <https://www.gov.uk/government/publications/standard-industrial-classification-of-economic-activities-sic>

Table 4.1 Sample order and number lookup rates

| Sample | Initial selection | % valid numbers after lookup |
|---------------------------------------|-------------------|------------------------------|
| SA Partnership £1 to <£10k turnover | 159 | 33% |
| SA Partnership £10k to <£30k turnover | 676 | 33% |
| SA Partnership £30k+ turnover | 591 | 30% |
| SA Sole Trader £1 to <£10k turnover | 2,609 | 95% |
| SA Sole Trader £10k to <£30k turnover | 3,207 | 95% |
| SA Sole Trader £30k+ turnover | 1,664 | 94% |
| IDBR 0 employees | 2,575 | 45% |
| IDBR 1-9 employees | 11,566 | 37% |
| IDBR 10-49 employees | 1,544 | 84% |
| IDBR 50+ employees | 425 | 85% |
| Total | 25,016 | 58% |

The number of sample records issued for fieldwork, and conversion to interview is given in Table 4.2.

Table 4.2 Sample conversion rates

| Sample | Issued for fieldwork | Interview conversion | Interviews achieved |
|---------------------------------------|----------------------|----------------------|---------------------|
| SA Partnership £1 to <£10k turnover | 47 | 49% | 23 |
| SA Partnership £10k to <£30k turnover | 153 | 33% | 51 |
| SA Partnership £30k+ turnover | 154 | 28% | 43 |
| SA Sole Trader £1 to <£10k turnover | 1,179 | 22% | 265 |
| SA Sole Trader £10k to <£30k turnover | 1,631 | 26% | 424 |
| SA Sole Trader £30k+ turnover | 991 | 26% | 258 |
| IDBR 0 employees | 252 | 38% | 96 |
| IDBR 1-9 employees | 2,798 | 41% | 1,145 |
| IDBR 10-49 employees | 732 | 37% | 269 |
| IDBR 50+ employees | 241 | 23% | 56 |

| Sample | Issued for fieldwork | Interview conversion | Interviews achieved |
|--------------|----------------------|----------------------|---------------------|
| Total | 8,178 | 32% | 2,630 |

4.4. Response rate

We estimate response rates based on the American Association for Public Opinion Research (AAPOR) codes. Table 4.3 shows the top level fieldwork outcomes and response rate calculations.

Table 4.3 Response rate: interviews

| Outcome | 2015 |
|--|-------|
| Total sample issued | 8,163 |
| Total potentially eligible | 6,863 |
| I = Complete Interviews | 2,630 |
| U = Unknown eligibility (scope unknown) | 3,043 |
| NE = Not eligible | 1,190 |
| Non-working numbers – removed from eligible base | 1,298 |
| e = estimated eligibility | 68.8% |
| e(U) = eligible unknowns | 2,095 |
| Response Rate: $[I / (I + e(U))]$ | 55.7% |

4.5. Weighting approach

The weighting approach comprises two steps. The first step is the calculation of a design weight based on the estimated sampling probability. The design weight is applied to the dataset, and in the second step the weighted data is calibrated so that it is representative of the population being sampled.

4.5.1. Estimation of the population

The sample for the Agents customer survey was sourced from two databases:

- Enterprises listed in the IDBR; and
- Sole traders or partnerships listed in the HMRC Self-Assessment database

The IDBR sample was restricted to those establishments with SIC codes 69201, 69202 and 69203.

The HMRC sample was restricted to those sole traders/partnerships with:

- A trade sector code that is either 6201 (chartered/incorporated accountants) or 6615 (auditors, book-keepers, financial advisers and other accountants); and
- With a turnover was above £1 but below the VAT threshold.

The populations from which the samples were drawn are shown Table 4.4.

Table 4.4 Sample group populations

| Sample group | SIC code | | | Total |
|---------------------------------------|----------|-------|-------|--------|
| | 69201 | 69202 | 69203 | |
| SA Partnership £1 to <£10k turnover | | | | 1,320 |
| SA Partnership £10k to <£30k turnover | | | | 1,760 |
| SA Partnership £30k+ turnover | | | | 2,420 |
| SA Sole Trader £1 to <£10k turnover | | | | 18,970 |
| SA Sole Trader £10k to <£30k turnover | | | | 15,640 |
| SA Sole Trader £30k+ turnover | | | | 8,780 |
| IDBR 0 employees | 2,368 | 334 | 92 | 2,794 |
| IDBR 1-9 employees | 28,297 | 4,767 | 1,280 | 34,344 |
| IDBR 10-49 employees | 2,549 | 231 | 51 | 2,831 |
| IDBR 50+ employees | 293 | 129 | 4 | 426 |

Although the restrictions placed on the HMRC sample will have reduced overlap between the two sample frames, it is expected to still be a factor. The degree of sample frame overlap - and thereby the total population distribution - was estimated from the data.

The first step towards estimating the population distribution was to adjust the sample group population to reflect the observed survey eligibility rate. To be eligible a sampled case had to be a professional financial agent who personally deals with Revenue and Customs on behalf of clients. The survey eligibility rate was used to adjust the population totals (Table 4.5).

Table 4.5 Observed survey eligibility rates

| Sample group | % Eligible |
|---------------------------------------|------------|
| SA Partnership £1 to <£10k turnover | 89% |
| SA Partnership £10k to <£30k turnover | 67% |
| SA Partnership £30k+ turnover | 68% |
| SA Sole Trader £1 to <£10k turnover | 57% |
| SA Sole Trader £10k to <£30k turnover | 63% |
| SA Sole Trader £30k+ turnover | 61% |
| IDBR 0 employees | 88% |
| IDBR 1-9 employees | 91% |
| IDBR 10-49 employees | 92% |
| IDBR 50+ employees | 77% |

The sample group population figures were adjusted to reflect these eligibility rates. The reason for correcting the population figures is that the data collected for the HMRC SA or IDBR database may now be out of date, for example, an Agents turnover may have risen above the VAT threshold which means that they would likely be on the IDBR database (which is updated more regularly). Table 4.6 shows the survey-eligible population estimates.

Table 4.6 Estimated survey eligible population

| Sample group | SIC code | | | Total |
|---------------------------------------|----------|-------|-------|--------|
| | 69201 | 69202 | 69203 | |
| SA Partnership £1 to <£10k turnover | | | | 1,179 |
| SA Partnership £10k to <£30k turnover | | | | 1,173 |
| SA Partnership £30k+ turnover | | | | 1,650 |
| SA Sole Trader £1 to <£10k turnover | | | | 10,861 |
| SA Sole Trader £10k to <£30k turnover | | | | 9,806 |

| | | | | |
|-------------------------------|--------|-------|-------|--------|
| SA Sole Trader £30k+ turnover | | | | 5,356 |
| IDBR 0 employees | 2,083 | 294 | 81 | 2,458 |
| IDBR 1-9 employees | 25,651 | 4,321 | 1,160 | 31,132 |
| IDBR 10-49 employees | 2,351 | 213 | 47 | 2,611 |
| IDBR 50+ employees | 225 | 99 | 3 | 327 |

The sample frame overlap was estimated by asking survey respondents sampled from the HMRC database whether the enterprise was registered for VAT or had a PAYE system. Either of these conditions would place the enterprise in the current IDBR.

From this the proportion of sole traders and partnerships also in the IDBR was estimated, leading to a total overlap estimate (Table 4.7).

Table 4.7 Estimated overlap between SA and IDBR

| Sample group | % |
|---------------------------------------|-----|
| SA Partnership £1 to <£10k turnover | 32% |
| SA Partnership £10k to <£30k turnover | 31% |
| SA Partnership £30k+ turnover | 49% |
| SA Sole Trader £1 to <£10k turnover | 10% |
| SA Sole Trader £10k to <£30k turnover | 19% |
| SA Sole Trader £30k+ turnover | 41% |

The final population estimates, removing SA cases which are likely to also be in the IDBR are shown in Table 4.8.

Table 4.8 Estimated survey population distribution

| Sample group | SIC code | | | Total |
|---------------------------------------|----------|-------|-------|-------|
| | 69201 | 69202 | 69203 | |
| SA Partnership £1 to <£10k turnover | | | | 796 |
| SA Partnership £10k to <£30k turnover | | | | 809 |
| SA Partnership £30k+ turnover | | | | 844 |
| SA Sole Trader £1 to <£10k turnover | | | | 9,750 |

| | | | | |
|---------------------------------------|--------|-------|-------|--------|
| SA Sole Trader £10k to <£30k turnover | | | | 7,894 |
| SA Sole Trader £30k+ turnover | | | | 3,139 |
| IDBR 0 employees | 2,083 | 294 | 81 | 2,458 |
| IDBR 1-9 employees | 25,651 | 4,321 | 1,160 | 31,132 |
| IDBR 10-49 employees | 2,351 | 213 | 47 | 2,611 |
| IDBR 50+ employees | 225 | 99 | 3 | 327 |

4.5.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

$$p(\text{HMRC}) + p(\text{IDBR})$$

Where:

- $p(\text{HMRC})$ = probability of being sampled from the HMRC database
- $p(\text{IDBR})$ = probability of being sampled from the IDBR

All cases had a sampling probability for the database from which they were originally selected; cases which were identified in the survey as also being on the other database were assigned a sampling probability for both.

Both $p(\text{HMRC})$ and $p(\text{IDBR})$ were calculated as the product of two separate components:

- Proportion of sample group population that was sampled
- Proportion of usable sampled cases

Usable cases were those cases for which a telephone number was found.

The design weight is the inverse of the estimated sampling probability (i.e. 1 divided by the sampling probability).

4.5.3. Calculation of the final weight

The design weight was used as the input weight in a calibration matrix designed to force the respondent profile to match the population profile. Calibration is an iterative process, ending with a respondent profile that matches the population profile on several dimensions simultaneously. Two dimensions were used for Agents; number of employees for IDBR sample, turnover for HMRC SA sample. These are based on the estimated survey eligible population shown in the preceding table (Table 2.9).

4.5.4. Design Effect

The design effect based on the weighting and stratification of the sample is estimated at 1.17.

5. Small business survey design

5.1. Fieldwork

The Small Business survey consists of an annual cross-sectional random probability telephone survey. Fieldwork was conducted between 21st September and 13th November 2015 and a total of 2,935 interviews were achieved.

5.2. Sample source and definition of Small Businesses

For the purpose of this survey Small Businesses are defined as having a turnover of under £10m and with between zero and 19 employees. It is important to note that there is some overlap with the Mid-Sized Business Survey sample; Small Businesses that are part of a larger group are included in the Mid-Sized Business sample frame and as such HMRC were required to remove these records from the Small Business IDBR sample prior to passing it on to TNS BMRB.

The sample of Small Businesses is compiled from three separate frames: IDBR, HMRC SA database and HMRC National Insurance and PAYE Service (NPS). Initially it had been planned to use two sample frames for the new survey – the IDBR and the NPS. The previous Customer Survey had shown that NPS is a very effective sample source (survey eligibility and telephone number lookup rates were high) and that its use could be extended to replace the SA. However, during the development of the new survey concerns were raised by stakeholders about potential changes to Class 2 NICS (and it was subsequently confirmed that these were being abolished from April 2018). The uncertainty over Class 2 NICS during the set up phase of the survey meant that there were doubts over whether the NPS database would be a viable sampling frame for the customer survey and the concern was that if this happened during the course of the contract it may impact on the comparability of year-on-year survey findings as an alternative frame would have to be introduced part way through. As a consequence of this it was decided that continuing to use the SA database as well would better future-proof the survey. It was therefore decided to continue to use the tri-frame design used in the previous study.

The primary sample frame is the IDBR which is an up-to-date database of all businesses registered for VAT or that operate a PAYE scheme. Enterprises are the population unit, since Small Businesses typically only have a single site. Small Businesses were defined as enterprises with a turnover of under £10m **and** between zero and 19 employees. Some Small Businesses could also be sampled in the HMRC Mid-Sized Business Survey and HMRC de-duplicated the sample to ensure that these were not issued in the Small Business survey.

In addition, financial Agents are excluded as they are covered in the Agents survey (section 3):

- Any local unit coded SIC 69201-69203 (financial Agents)

There are many businesses that are not listed on IDBR, mainly self-employed Individuals not registered for VAT (because turnover is below the threshold) and without a PAYE system. HMRC's SA database is used to draw a sample from this population and supplement the IDBR sample. As per section 4.2, the SA database provides coverage of Small Businesses that are not VAT registered (or with a PAYE scheme) and therefore missing from the IDBR. However, Income Tax returns need only be submitted by January 31st of the tax year following the subject tax year. The database of SA returns is not considered fully up to

date for another six months. As such it is important to note that the sample is representative of the population as it was (at best) fifteen months previously.

Inevitably, the combination of the two sources misses some eligible businesses. In particular it excludes those businesses that are too young to have filed an SA return. These are included (along with businesses that are on the SA database) on the NPS. Businesses registered in the last two years are selected from the NPS database by date of registration as a business.

The controls put in place for the sample selection ensures that most issued sample cases are eligible for the survey, but nonetheless there remains a risk that some businesses do not actually qualify for the survey (for instance if the information is incorrect or due to the lag time in the SA). Consequently, screening questions are included at the beginning of the questionnaire to ensure that respondents are all Small Businesses (under 20 employees and under £10m turnover). There is also a screener question for those from the NPS sample to ensure that they are self-employed and those that are not are excluded from the study.

While the sample frame approach is designed to minimise overlap, some businesses will still have multiple chances of selection (e.g. due to lag time in updating databases, incorrect details or the fact that for a Partnership each partner would be listed separately in the NPS). Questions have been included in the questionnaire to gauge overlap with the IDBR (asking NPS/SA sample whether they are VAT registered). A question is also included asking about how long companies have been trading which allows us to gauge NPS sample overlap with the SA.

An important issue for the sample design is that some people have some self-employment income but do not fit an intuitive definition of a 'business'. HMRC decided that a threshold was required in order to ensure that the micro-businesses do not completely swamp the sample (as would be the case if the threshold was set as a turnover of >£0 as for the Agents survey). HMRC decided that all businesses with a turnover of £8,000+ should be covered in this survey as this would mean that many of the smallest businesses are included but the overall design of the study would not be overly dominated by micro-businesses.

5.3. Sample design

Similar to Agents, Small Businesses were sampled and surveyed at the Enterprise level⁶ (rather than the local unit site level like the 2008-2015 Customer Survey). This was done for two reasons. Firstly, most Small Businesses are single-site. Secondly in the previous survey the decision to have business units rather than enterprises was because of the semi-autonomous nature of many medium-sized business units (at least with regard to their relationship with HMRC), however, as this new survey is of Small Businesses only it no longer made sense to sample sites.

The target for the overall sample size for this study was 2,935. TNS BMRB used population counts provided by the IDBR database and HMRC to inform the sample design. The sample design includes some deliberate disproportionate sampling by number of employees to boost the number of interviews conducted with the larger Small Businesses. If this was not done, the very smallest businesses would

⁶ A group of legal units under common ownership is called an Enterprise Group. An Enterprise can be defined as the smallest combination of legal units (generally based on VAT and/or PAYE records) that is an organisational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit. A local unit is an enterprise or part thereof (e.g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place.

dominate the sample, and the small number of interviews conducted with the larger Small Businesses would only provide survey estimates of a low precision. However, it should be noted that the desire to maximise the sample sizes of these sub-groups needs to be balanced with the need to weight the sample back to be representative of the population. The more weighting is required, the less precise the survey estimates will be (the confidence intervals will be wider). The study was carefully designed to balance out the requirements for overall precision while still including a sufficient number of larger businesses to allow for them to be analysed separately.

The impact of this disproportionate sampling was taken into account when designing the study. The design aimed to ensure that at the overall level any differences of 3.3 percentage points or more year on year would be statistically significant.

5.3.1. Opt out

Under Data Protection Act requirements, an opt out stage is included for the HMRC sample drawn from the SA database. This involved sending a letter to all selected respondents and inviting them to either call a free phone number, write or email if they did not want to take part in the survey. Any Small Business address sampled in Wales is sent a letter with the text in both English and Welsh languages.

Two weeks are allowed between mail out of the letter and the start of fieldwork.

Advance letters are sent to selected IDBR sample respondents to establish the survey bona fides and assist with the initial telephone contact with Small Businesses (which is part of the process of maximising survey response) but they are not invited to call in to opt out (although they still had the opportunity to do so if they wished).

One per cent of Small Businesses opted out of the research following receipt of the letter.

5.3.2. Sample stratification

TNS BMRB used data from IDBR and HMRC to inform the sample design which sought to over-sample larger business units at the expense of smaller business units to increase analytic options.

The IDBR sample was stratified by major SIC category and a systematic sample was drawn within the following cells:

- 0 employees
- 1-4 employees
- 5-9 employees
- 10-19 employees

Eligible SA and NPS records were sorted by region and, within region, sorted by income from sole trading and/or partnership activity, and then a systematic sample was drawn within the following cells:

- NPS (registered in the last 2 years)
- SA £8k - <£20k turnover
- SA £20k - <£40k turnover
- SA £40k - <£82k turnover

Sample was selected to achieve c.70% of interviews with IDBR sample, c.5% with NPS sample and c.25% with SA sample.

5.3.3. Respondent selection

Interviewers were asked to identify the owner or finance director. The objective was to find the most informed person about the businesses interactions with HMRC to reflect the views of the business. Random selection of respondent is only appropriate when the target population is 'business Individuals' rather than 'businesses'. Consequently, interviewers were allowed to accept deputies if there was no chance of speaking to the first choice contact.

5.3.4. Eligibility

At the start of the interview with the sampled person, there is a series of questions to establish eligibility as a Small Business. All Small Businesses are asked to confirm the number of employees and annual turnover to establish that they have less than 20 employees and a turnover below £10 million. Small Businesses from the NPS sample are asked whether they are self-employed to confirm their eligibility for the survey.

5.3.5. Sample productivity

The sample did not (for the most part) include telephone numbers so a look up process was undertaken. This included an automated process, followed by a manual look up stage for the remaining sample. Table 5.1 shows the number of sample records obtained and the rates of number lookup success.

Table 5.1 Sample order and number lookup rates

| Sample | Initial selection | % Valid numbers after lookup |
|------------------------------------|-------------------|------------------------------|
| NPS | 2,385 | 54% |
| SA Partnership £8k -<£20k turnover | 77 | 29% |
| SA Partnership £20k-<£40k turnover | 92 | 39% |
| SA Partnership £40k-<£82k turnover | 150 | 35% |
| SA Sole Trader £8k -<£20k turnover | 3,612 | 91% |
| SA Sole Trader £20k-<£40k turnover | 2,498 | 91% |
| SA Sole Trader £40k-<£82k turnover | 1,271 | 90% |
| IDBR 0 employees | 2,029 | 45% |
| IDBR 1-4 employees | 15,698 | 37% |
| IDBR 5-9 employees | 3,725 | 72% |
| IDBR 10-19 employees | 2,842 | 78% |
| Total | 34,379 | 57% |

The number of sample records issued for fieldwork and the conversion to interview is given in Table 5.2.

Table 5.2 Sample conversion rates

| Sample | Issued for fieldwork | Interview conversion | Interviews achieved |
|------------------------------------|----------------------|----------------------|---------------------|
| NPS | 761 | 24% | 179 |
| SA Partnership £8k -<£20k turnover | 21 | 43% | 9 |
| SA Partnership £20k-<£40k turnover | 31 | 35% | 11 |
| SA Partnership £40k-<£82k turnover | 52 | 50% | 26 |
| SA Sole Trader £8k -<£20k turnover | 1,418 | 25% | 360 |
| SA Sole Trader £20k-<£40k turnover | 1,159 | 26% | 300 |
| SA Sole Trader £40k-<£82k turnover | 518 | 28% | 145 |
| IDBR 0 employees | 455 | 37% | 168 |
| IDBR 1-4 employees | 3,650 | 32% | 1,174 |
| IDBR 5-9 employees | 897 | 33% | 295 |
| IDBR 10-19 employees | 780 | 34% | 268 |
| Total | 9,742 | 30% | 2,935 |

5.4. Response rate

We estimate response rates based on the American Association for Public Opinion Research (AAPOR) codes. Table 5.3 shows the final fieldwork outcomes and estimated response rate for Small Businesses.

Table 5.3 Response rate: interviews

| Outcome | 2015 |
|--|-------|
| Total sample issued | 9,731 |
| Total potentially eligible | 7,513 |
| I = Complete Interviews | 2,935 |
| U = Unknown eligibility (scope unknown) | 4,320 |
| NE = Not eligible | 258 |
| Non-working numbers – removed from eligible base | 2,218 |
| e = estimated eligibility | 91.9% |

| Outcome | 2015 |
|-----------------------------------|-------|
| e(U) = eligible unknowns | 3,971 |
| Response Rate: $[I/(I + e(U))]$ | 42.5% |

5.5. Weighting approach

The weighting approach comprises two steps. The first step is the calculation of a design weight based on the estimated sampling probability. The design weight is applied to the dataset, and in the second step the weighted data is calibrated so that it is representative of the population being sampled.

5.5.1. Estimation of the population

The sample for the Small Business customer survey was sourced from three databases:

- Establishments listed in the IDBR;
- Sole traders/partnerships that had made a SA tax return; and
- Sole traders/partnerships listed in the NPS as making NI Class 2 contributions.

The IDBR sample was restricted to those establishments in which the associated enterprise had:

- Fewer than 20 employees; and
- Had an estimated turnover below £10m

The populations from which the samples were drawn are shown in Table 5.4.

Table 5.4 Sample group populations⁷

| Sample group | Total |
|------------------------------------|-----------|
| NPS ⁸ | 298,776 |
| SA Partnership £8k -<£20k turnover | 35,330 |
| SA Partnership £20k-<£40k turnover | 47,320 |
| SA Partnership £40k-<£82k turnover | 64,740 |
| SA Sole Trader £8k -<£20k turnover | 1,132,660 |
| SA Sole Trader £20k-<£40k turnover | 849,050 |
| SA Sole Trader £40k-<£82k turnover | 372,940 |
| IDBR 0 employees | 324,718 |

⁷ The overlap between the small business sample and the mid-business population was found to be insignificant (only 0.1% of selected IDBR cases were found to be a mid-business); consequently it was decided that this did not need to be taken into account in the population adjustments.

⁸ The NPS population of newer businesses was estimated using survey data. In Q2 11/12 when NPS was used as the sampling frame instead of SA, 11% of SME on the NPS said they had been in business for less than 2 years. This figure was multiplied by the total NPS population of 2,649,133 to give the number of newer businesses on the NPS.

| | |
|----------------------|------------------|
| IDBR 1-4 employees | 1,519,373 |
| IDBR 5-9 employees | 242,778 |
| IDBR 10-19 employees | 136,692 |
| Total | 5,024,377 |

Sample frame overlap was expected to be a significant factor. The degree of sample frame overlap - and thereby the total population distribution - was estimated from the data.

The first step towards estimating the population distribution was to adjust the sample group population to reflect the observed survey eligibility rate. The survey eligibility rate was used to adjust the population totals (Table 5.5).

Table 5.5 Observed survey eligibility rates

| Sample group | % Eligible |
|------------------------------------|------------|
| NPS | 91% |
| SA Partnership £8k -<£20k turnover | 100% |
| SA Partnership £20k-<£40k turnover | 89% |
| SA Partnership £40k-<£82k turnover | 100% |
| SA Sole Trader £8k -<£20k turnover | 98% |
| SA Sole Trader £20k-<£40k turnover | 97% |
| SA Sole Trader £40k-<£82k turnover | 99% |
| IDBR 0 employees | 95% |
| IDBR 1-4 employees | 95% |
| IDBR 5-9 employees | 92% |
| IDBR 10-19 employees | 88% |

The sample group population figures were adjusted to reflect these eligibility rates (as below).

Table 5.6 Estimated survey eligible population

| Sample group | Total |
|------------------------------------|------------------|
| NPS | 271,149 |
| SA Partnership £8k -<£20k turnover | 34,172 |
| SA Partnership £20k-<£40k turnover | 45,769 |
| SA Partnership £40k-<£82k turnover | 62,617 |
| SA Sole Trader £8k -<£20k turnover | 1,107,902 |
| SA Sole Trader £20k-<£40k turnover | 824,522 |
| SA Sole Trader £40k-<£82k turnover | 369,487 |
| IDBR 0 employees | 309,316 |
| IDBR 1-4 employees | 1,443,972 |
| IDBR 5-9 employees | 224,065 |
| IDBR 10-19 employees | 119,678 |
| Total | 4,812,649 |

To calculate the overlap between the three sample frames we first estimated how many SA cases could be sampled from the NPS database if the latter sample was restricted to businesses less than two years old. This was estimated using survey data asking how long the business has been in operation. Seven per cent of responding SA cases said the business was less than two years old.

The remaining sample frame overlap was estimated. Firstly, survey respondents sampled from the SA and NPS databases were asked whether the enterprise was registered for VAT or had a PAYE system. Either of these conditions would place the enterprise in the current IDBR. Estimations for overlap are shown in Table 5.7.

Table 5.7 Estimated overlap

| Sample group | % |
|---------------------------|-----|
| Est. SA on NPS | 7% |
| Est. NPS on IDBR | 69% |
| Est. sole traders on IDBR | 64% |
| Est. partnerships on IDBR | 60% |

Consequently, the final population estimates are as shown in Table 5.8.

Table 5.8 Estimated survey population distribution

| Sample group | Total |
|------------------------------------|------------------|
| NPS | 83,314 |
| SA Partnership £8k -<£20k turnover | 12,717 |
| SA Partnership £20k-<£40k turnover | 17,032 |
| SA Partnership £40k-<£82k turnover | 23,302 |
| SA Sole Trader £8k -<£20k turnover | 360,439 |
| SA Sole Trader £20k-<£40k turnover | 305,214 |
| SA Sole Trader £40k-<£82k turnover | 112,910 |
| IDBR 0 employees | 309,316 |
| IDBR 1-4 employees | 1,443,972 |
| IDBR 5-9 employees | 224,065 |
| IDBR 10-19 employees | 119,678 |
| Total | 3,011,959 |

5.5.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

$$p(\text{IDBR}) + p(\text{NPS}) + p(\text{SA})$$

where:

- $p(\text{SA})$ = probability of being sampled from the SA
- $p(\text{NPS})$ = probability of being sampled from the NPS
- $p(\text{IDBR})$ = probability of being sampled from the IDBR

All cases had a sampling probability for the database from which they were originally selected; cases which were identified in the survey as also being on another database were also assigned a sampling probability for that database depending on the stratum which they would have been included in.

Each of $p(\text{SA})$, $p(\text{NPS})$ and $p(\text{IDBR})$ were calculated as the product of two separate components:

- Proportion of sample group population that was sampled
- Proportion of usable sampled cases that was issued

Usable cases were those cases for which a telephone number was found.

The design weight is the inverse of the estimated sampling probability (i.e. 1 divided by the sampling probability).

5.5.3. Calculation of the final weight

The design weight was used as the input weight in a calibration matrix designed to force the respondent profile to match the population profile. Calibration is an iterative process, ending with a respondent profile that matches the population profile looking at multiple dimensions simultaneously. Two dimensions were used for Small Businesses - number of employees and SIC code.

5.5.4. Design effect

The design effect based on the weighting and stratification of the sample is estimated at 1.49.

6. Individuals survey design

6.1. Fieldwork

The Individuals survey consists of an annual cross-sectional random probability telephone survey. Fieldwork was conducted between 14th September and 8th November 2015 and a total of 2,580 interviews were achieved.

6.2. Sample design

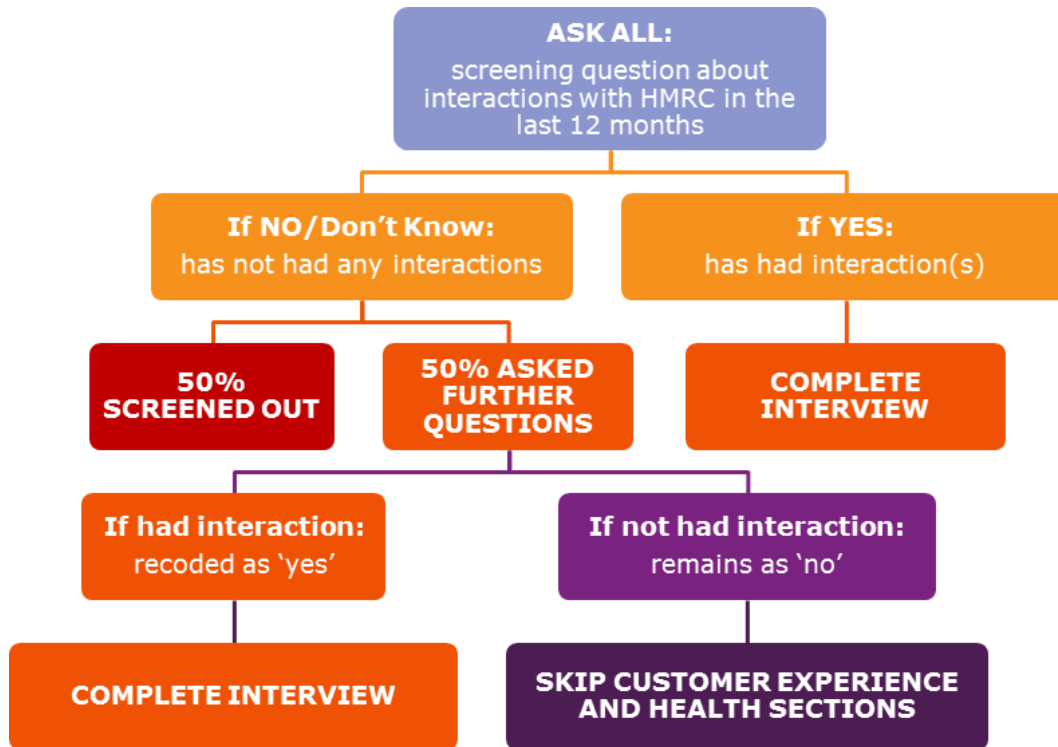
Individuals are defined as 'taxpayers and tax credits/benefits recipients', this in effect encompasses all members of the general public aged 16 or over.

Interviews conducted with stakeholders as part of the development process for the study highlighted that there was concern regarding the high number of individuals that had no interactions with HMRC. During the development phase of the survey, HMRC decided it would be a more effective use of resources to reduce the number of individuals with no interactions with HMRC in the last 12 months in the sample so that the number of interviews with those that have had interactions could be maximised.

A screening question was added to the beginning of the survey to identify these individuals, so that a proportion of them could be screened out. By still surveying some 'no interaction' individuals the sample can then be weighted back to be representative of the entire population at the analysis stage.

The screener question was tested in the Individuals survey pilot. Those without interactions were asked detailed follow up questions to recheck their interactions in order to cross-validate their original answer to the screener question. This demonstrated that some individuals did not correctly answer the initial screener question and only recalled interactions they had had with HMRC when they were specifically prompted regarding them. The design of the survey is displayed in chart 6.1 (below)

Chart 6.1 Individuals Survey design – Screening for Interactions



One of the challenges was that there were no figures available to give an indication of how prevalent 'no interaction' individuals are in the population. The pilot study was of a small scale (50 interviews), so did not provide an accurate estimate of the penetration of this group for the main survey. The best source of information we could find was data from the 2014-15 Individuals Customer Survey. This showed that half of the public were PAYE only or reported having no interactions, but the question did not match the new definition of 'no interaction' and did not include activities such as receiving a letter or going to the HMRC website. As such, these results could perhaps be taken as an upper bound, suggesting that the 'no interaction' group could be up to half of the population.

It is estimated that once the data is weighted to compensate for variation in (i) sampling probabilities (due to the disproportionate design) and (ii) response probabilities (due to differential non-response) the maximum confidence interval (95% level) for overall survey estimates from a single year should be $\pm 2.3\%$. It is also estimated that this final design would mean that any year-on-year differences of 3.2 percentage points or more will be statistically significant. The target for the overall sample size for this study was c.2,550, although this depended on the incidence of "no interaction" individuals in the survey.

The final sample size was 2,580. Of those, 1,889 had interactions and answered questions on their customer experience over the previous 12 months. All answered questions on the reputation of HMRC and their perceptions of compliance.

6.2.1. Sample source

The sample of Individuals is compiled from two separate frames: list assisted landline random digital dialling (RDD)⁹, and mobile RDD.

The use of two sample frames was required due to the fact that 15% of households do not have a landline¹⁰; and not including mobile households would produce a bias against younger households, ethnic minority households and renting households. Furthermore, even though 85% of households have a landline, a lot of people do not answer their phone and landline response is now strongly skewed towards older people.

The primary sample frame is list-assisted landline RDD. Telephone numbers are randomly generated from among those landline nine digit roots (e.g. 020 7656 57xx) that contain at least one listed residential number. The sample is provided by UK Geographics who own the 'list': a version of the telephone directory augmented by other commercial databases. UK Geographics draw an equal probability sample of roots and then randomly generate the last two digits to create a telephone number. The only numbers that cannot be generated are those with roots that contain no listed numbers. The development report for the previous HMRC Customer Survey¹¹ showed that this approach omits only 1% of residential working numbers while reducing the total issued sample size to less than a tenth of that required by the 'no exclusions' approach.

The mobile RDD was obtained from Survey Sampling International, the numbers are randomly generated within known blocks of mobile phone numbers (7 digit roots – e.g. 079 999 9xxxx).

The targeted blend in terms of obtained sample was about 65% landline and 35% mobile.

Using two sample frames meant that it was possible for some individuals to be selected to participate in the study more than once (if they had both a landline and a mobile phone). Questions were included in the survey to gauge overlap and to allow for corrections to be made at the weighting stage to compensate for individuals that could be selected more than once.

6.2.2. Letters for respondents

Residential addresses are not appended to the RDD sample so letters cannot be sent to participants sampled from this database, but an introductory letter, similar to that sent to IDBR sample for Agents and Small Businesses explaining the purpose of the survey and providing HMRC and TNS BMRB contact details, on HMRC letterhead is available to send to Individuals who request one.

⁹ The survey uses a form of list-assisted RDD for the landline sample in which 100-number blocks (e.g. 020746215xx) are eligible to be sampled so long as there is at least one number from the block listed in a master directory held by the sample supplier. No equivalent list-assistance is possible with the mobile sample. Instead the sample supplier uses the Ofcom list of 10,000-number blocks (e.g. 079564xxxx) assigned for mobile phones. Consequently, there tend to be more unassigned numbers in the mobile sample than in the landline sample.

¹⁰ Ofcom Communications Market Review,
<http://www.ofcom.org.uk/static/cmr-10/UKCM-5.63.html>

¹¹ HMRC Customer Survey 2011-15 Development Report,
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/344887/report153.pdf

6.2.3. Respondent selection

For landline sample, at each contacted residential household the interviewer uses the Rizzo method¹² to sample one adult for interview. This is a true probability approach that limits the occasions when all the adult residents need to be listed before one is sampled. The listing process is thought to be a significant cause of non-response. The interviewer starts by asking how many Individuals aged 16+ are resident. If there is only one, the contacted person is automatically selected. If there are two adult residents, there is a 50% chance that the contacted person is selected (in which case the sampling mechanism is hidden); if not, the interviewer asks to speak to the 'other' adult. If there are three or more (N) adult residents, there is a 1/N chance that the contacted person is automatically selected; if not, the interviewer lists the other adults before the computer samples one. The practical consequence is that explicit listing is required for only 10% of households.

For mobile sample, as it cannot be assumed that the respondent would be in a position to hand over the phone to another member of the household, it is checked that they are at least 16 years old.

6.2.4. Screening

Overall, 993 of the 3,837 Individuals¹³ who were asked the initial screening question asking whether they had any interactions with HMRC in the previous 12 months were screened out of the survey.

6.2.5. Sample productivity

The number of sample records issued for fieldwork, and conversion to interview is given in Table 6.1.

Table 6.1 Sample conversion

| Sample | Issued for fieldwork | Screened | Full interviews achieved |
|----------|----------------------|----------|--------------------------|
| Landline | 87,769 | 2,494 | 1,780 |
| Mobile | 107,500 | 1,214 | 800 |

6.3. Response rate

We estimate response rates separately for landline and mobile sample frames for individuals (Table 6.2). These are based on the American Association for Public Opinion Research (AAPOR) codes.

Table 6.2 Main survey response rate: interviews

| Outcome | Landline | Mobile |
|---------------------------|----------|---------|
| Total sample issued | 87,769 | 107,500 |
| I = Complete Interviews | 1,780 | 800 |
| R = Refusal and break off | 13 | 1 |
| UH = Unknown household | 17,142 | 41,885 |
| UO = Unknown other | 9,709 | 2,471 |
| NE = Not eligible | 58,780 | 62,336 |

¹² Rizzo L, Brick J, and Park I (2004), 'A minimally intrusive method for sampling persons in random digit dial surveys', *Public Opinion Quarterly*, 68(2), 267-274

¹³ This includes 300 Individuals who started an interview but abandoned the interview before completion (and thus who were excluded from the data)

| Outcome | Landline | Mobile |
|---|----------|--------|
| e1h % UH assumed to be households & eligible | 12.4% | 4.0% |
| e1i % UO respondents in households assumed eligible | 71.4% | 71.6% |
| Response Rate: $[I / ((I + R + e1h * UH + e1i * UO)]$ | 16.4% | 18.8% |

6.4. Weighting approach

The weighting approach comprises two steps. The first step is the calculation of a design weight based on the estimated sampling probability. The design weight is applied to the dataset, and in the second step the weighted data is calibrated so that it is representative of the population being sampled.

6.4.1. Populations and samples selected

The populations from which the samples were drawn are shown Table 6.3.

Table 6.3 Sample group populations

| Sample group | Population |
|--------------|-------------|
| Landline RDD | 53,586,800 |
| Mobile RDD | 447,600,000 |

6.4.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

$$p(\text{RDD landline}) + p(\text{RDD mobile})$$

where:

- $p(\text{RDD landline})$ = probability of being sampled in the landline RDD sample
- $p(\text{RDD mobile})$ = probability of being sampled in the mobile RDD sample

All cases had a sampling probability for the database from which they were originally selected; cases which were identified in the survey as also being on the other database were also assigned a sampling probability for that database.

The probability $p(\text{RDD landline})$ was determined by:

Dividing the number of landline numbers issued into field by the total number of landline numbers that could have been sampled.

Multiplying this by 1/the number of adults in the household (in order to account for the fact that adults in larger households were less likely to have been selected for the study).

The probability $p(\text{RDD mobile})$ was determined by:

Dividing the number of mobile numbers issued into field by the total number of mobile numbers that could have been sampled.

Multiplying this by the number of mobiles the respondent could have been reached on (in order to account for the fact that those with more than one phone are more likely to have been selected for the study).

The design weight is the inverse of the sampling probability.

The design weight also had to take into account the screening that occurred at the beginning of the interview; 46% of individuals identified as having had no interactions with HMRC were randomly selected for interview. In order to account for this, the design weight based on the sampling probability for these individuals was multiplied by 2.17 (1 / 0.46).

6.4.3. Calculation of final weight

The design weight was used as the input weight in a calibration matrix designed to force the respondent profile to match the population profile. Calibration is an iterative process, ending with a respondent profile that matches the population profile on several dimensions simultaneously. Four dimensions were used for Individuals (gender, age, ethnicity and working status). The population data was drawn from the latest edition of the ONS Annual Population Survey.

It is worth noting that the dimension information is missing in a small number of cases. Where age was missing cases were randomly assigned to a category based on the distribution of ages in the survey. For ethnicity, refusals were recoded to the modal category of "White" for the purpose of weighting. For working status, the distribution was bimodal, so those aged 65+ who refused to give an answer were assigned to "retired" and those under 65 were assigned to "working full time"

6.4.4. Design effect

Due to a small number of extreme weights, all weights were trimmed at both ends so that no weight was smaller than one quarter of the untrimmed median weight and none larger than four times the untrimmed median weight.

The design effect was calculated as 1.46

7. Key Driver Analysis

Key Driver Analysis is carried out using multivariate analysis of the rating of the overall experience of HMRC in previous 12 months for each customer group. This analysis produces a list of issues together with an indication of their relative importance to the respondents in terms of service rating. The final analysis plots importance against performance to understand which are areas to maintain, which are primary areas to improve and which are secondary areas to improve.

Step 1 – Relative importance scores

The relative importance scores are derived using multiple linear regression. This tests theories of patterns in the data. Here the theory is very simple: that customers' rating of their overall experience is a result of the treatment they received. In other words we have one consequence (overall experience rating) and many causes (the ratings of the different parts of the encounter). We want to find the best way of predicting the consequence (often called the dependent variable), from the optimum weighted combination of the causes (often called independent variables). When the causes and consequence are expressed in scales the most appropriate technique is the weighted linear equation, viz:

Dependent = $B_1 \times \text{Independent}_1 + B_2 \times \text{Independent}_2 + B_3 \times \text{Independent}_3$ etc

For example:

Overall Rating of Experience = $B_1 \times \text{Ease of finding information} + B_2 \times \text{Acceptability of time taken} + B_3 \times \text{Getting the tax transaction right} + (\text{etc})$

B_1, B_2, B_3 are multiple linear regression coefficients. They are usually standardised (to take account of different scale lengths, different numbers of people answering and so on) to become Betas. These are the coefficients commonly used to depict the relative importance of independent variables. They run from 0 to ± 1.0 – the bigger the Beta, the stronger the relationship.

These beta coefficients (also known as scores) form the basis of the indicator calculation. These scores may not add to a total of 1 and are therefore rescaled to add up to one before plotting on the quadrant diagram (see Chart 7.1).

The correlation between the dependent variable (Rating of overall experience) and the independent variables (the experience dimensions) are calculated.

Step 2 – Performance scores

The performance scores are derived from the answers given in the survey.

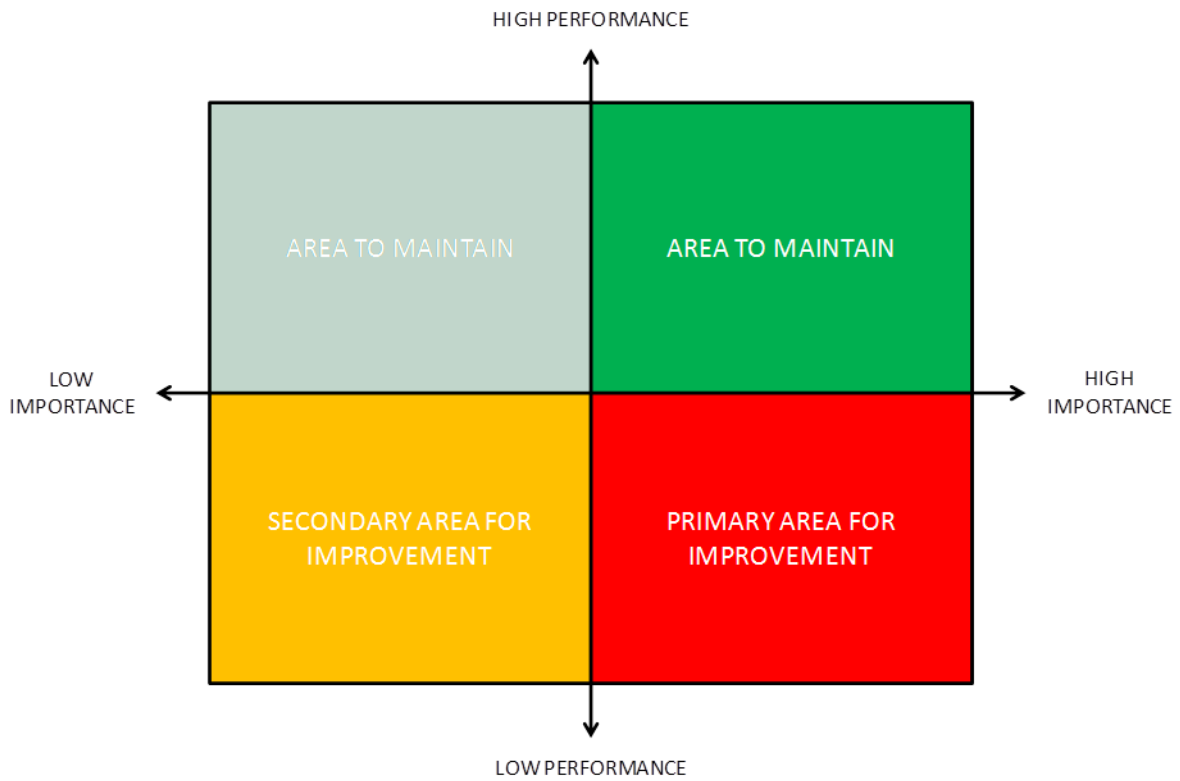
Step 3 – Plotting areas of key importance

The Key Driver Analysis gives a list of key drivers, together with their relative customer importance, and performance scores. In order to understand what factors of customer experience are key to improving the overall experience the customer experience measures are split into those that are areas to maintain, primary areas to improve and secondary measures to improve. These are done by plotting them on a quadrant diagram, with relative importance in driving the overall experience on the horizontal axis and

performance on the vertical axis. This plot is then divided into four with lines at the median importance and performance scores.

Areas that are of high customer importance (above average beta score), but low performance (below average performance score) are the key areas of improve. Those that have relatively low performance, but also lower importance are issues for secondary areas to improve. Areas of higher than average performance are those that are areas to maintain in order to keep ratings of the overall experience high.

Chart 7.1 Example quadrant chart



8. Questionnaire - Individuals

B1 : Screeners

Begin block

T1 : Intro :

Text

Good morning/afternoon/evening, my name is...and I am calling on behalf of TNS BMRB, the independent social research company. We are carrying out a survey for Her Majesty's Revenue and Customs about the dealings people have with them.

IF NECESSARY SELECT RESPONDENT TO SPEAK TO / RE-INTRODUCE SURVEY

IF NECESSARY: Revenue and Customs is responsible for collecting the bulk of tax revenue, as well as paying Tax Credits and Child Benefit

The findings from the survey will be used by Revenue and Customs to improve customer services in the future. We guarantee that all your answers will be kept confidential. Revenue and Customs will not be able to identify any individual from their answers.

Scripter notes: [1] In households with more than one adult a standard process is used to randomly select one person for interview (Rizzo selection process)

Q1 : Q1scrn :**Single coded**

Revenue and Customs are responsible for collecting taxes, including income tax and national insurance contributions, as well as paying child benefit and tax credits.

Firstly, can I just check if you have PERSONALLY had any interaction with Revenue and Customs in the last 12 months? For example, you might have received a letter, filled in a form, spoken to them on the phone, visited their website or used one of their online services.

IF NECESSARY: this would be in connection with any taxes you pay, or benefits you receive (including child benefit and child and working tax credits)

- 1 Yes
- 2 No
- 3 don't know - DO NOT READ OUT **Position fixed*
- 4 refused - DO NOT READ OUT **Position fixed*

Scripter notes: In the main stage we will need to screen out 50% who say No/Don't Know/Refused after this question

For the pilot we will let them through and then screen 50% out after Q7:Q2srv

ASK IF Q1: Q1scrn=1

Q2 : Q1proad :

Do you pay a professional advisor, such as an accountant, to help you with your dealings with Revenue and Customs?

- 1 Yes
- 2 No
- 3 Don't know - DO NOT READ OUT
- 4 Refused - DO NOT READ OUT

ASK ONLY IF Q2 : Q1proad=2,3,4

Q3 : Q1help :

Multi coded

Does anyone help you with your dealings with Revenue and Customs?

READ OUT IF NECESSARY

CODE ALL THAT APPLY

- 1 No **Exclusive *Position fixed*
- 2 Yes – Friend/family/colleague
- 3 Yes - Employer
- 4 Yes – Voluntary organisation such as Citizens Advice
- 5 Yes - Other (specify)
- 6 don't know - DO NOT READ OUT **Exclusive *Position fixed*
- 7 refused - DO NOT READ OUT **Exclusive *Position fixed*

Scripter notes: Please make 'No' single-coded
Please add textbox to 'Other (specify)'

B1 : Screeners

End block

B2 : Customer Interactions

Begin block

Over the last 12 months, that is since [MONTH] [YEAR], which of the following taxes have you paid and which benefits have you received?

READ OUT

CODE ALL THAT APPLY

- 1 Income tax taken from your wages, also known as Pay as you Earn
- 2 Income Tax through Self-Assessment
- 3 Income Tax taken from your pension
- 4 National Insurance contributions
- 5 Child Benefit
- 6 Working Tax Credit
- 7 Child Tax Credit
- 8 Tax Credit, but am not sure which - DO NOT READ OUT
- 9 Statutory payments such as maternity pay or sickness benefit
- 10 Marriage allowance
- 11 Student loan repayment
- 12 Construction Industry Scheme
- 13 Other tax e.g. Inheritance tax, Capital gains tax (specify)
- 14 none **Exclusive *Position fixed*
- 15 don't know - DO NOT READ OUT **Exclusive *Position fixed*
- 16 refused - DO NOT READ OUT **Exclusive *Position fixed*

Scripter notes: Please add textbox to 'Other tax...'
Please make 'none of the above' single-code

ASK ONLY IF Q4 : Q2tax=5,6,7,8

Q5 : Dumben :

Single coded

DUMMY FOR BENEFITS AND CREDITS CUSTOMERS

0 No

1 Yes

Q6 : Q2cont :

Multi coded

In which of the following ways have you had any dealings with Revenue and Customs over the last 12 months?

By this I mean any dealings where you made contact with, received information from, or made any use of Revenue and Customs' online services.

READ OUT.

CODE ALL THAT APPLY.

1 Online - to search for information on the Revenue and Customs webpages

2 Online - to use Revenue and Customs services

3 Telephone

4 Post

5 Face to face

6 Received an email from Revenue and Customs

7 Received a text from Revenue and Customs

8 other (specify)

9 none

10 don't know - DO NOT READ OUT

11 refused - DO NOT READ OUT

**Open *Position fixed*

**Exclusive *Position fixed*

**Exclusive *Position fixed*

**Exclusive *Position fixed*

Scripter notes: Please add textbox to 'Other (specify)'

And, which, if any, of the following interactions have you had with Revenue and Customs in the last 12 months?

READ OUT.

CODE ALL THAT APPLY.

- 1 Filed a Self-Assessment tax return
- 2 Made a payment, eg paid your Self-Assessment bill or repaid any Child Benefit or Tax Credits overpayments
- 3 Used your online account
- 4 Sought information from Revenue and Customs
- 5 Sought assistance from Revenue and Customs
- 6 **Provided** any information to Revenue and Customs in relation to any taxes paid or National Insurance contributions made [or benefits and credits received]
- 7 **Received** any information from Revenue and Customs in relation to taxes you pay or National Insurance contributions made [or benefits and credits received]
- 8 Had general information or updates from Revenue and Customs
- 9 Had training from Revenue and Customs
- 10 Dealt with an enquiry from Revenue and Customs
- 11 Other (specify) **Open *Position fixed*
- 12 none **Exclusive *Position fixed*
- 13 don't know - DO NOT READ OUT **Exclusive *Position fixed*
- 14 refused - DO NOT READ OUT **Exclusive *Position fixed*

Scripter notes: Please add textbox to 'Other (specify)'

Add text in brackets if Dumben = 1

IF Q1:Q1scrn =No, Don't Know, Refused - after this question route down to start of Reputation Block
Q24: Q5rep (start of reputation section)

In answer codes, please make all references to 'provided' and 'received' bold

IF Q1=No, DK and No Interaction Identified respondent filters down to Reputation

ASK ONLY IF not Q2 : Q1proad=1,2,3,4

Q63 : Q1proad_1 :

Single coded

Do you pay a professional advisor, such as an accountant, to help you with your dealings with Revenue and Customs?

- 1 Yes
- 2 No
- 3 Don't know - DO NOT READ OUT
- 4 Refused - DO NOT READ OUT

Scripter notes: Only show this if not answered Q2 and now found to have interactions with HMRC

Over last 12 months, about how often have you had contact with Revenue and Customs?

By this I mean contact you made or received about **separate** issues, rather than ongoing contact about a single issue

Would you say that...

READ OUT

IF NECESSARY: Please think about the contact with Revenue and Customs over the last 12 months

- 6 You only had contact once in the last 12 months
- 3 You rarely had contact
- 2 You sometimes had contact
- 7 You often had contact
- 5 don't know - DO NOT READ OUT

**Position fixed*

ASK ONLY IF Q6 : Q2cont=3,2

Q9 : Q2contexp :

Matrix

You [also] said you [had contact with Revenue and Customs by telephone/ used Revenue and Customs' online services].

On a scale of 1 to 5, where 5 is very good and 1 is very poor, please rate your experiences over the last 12 months of ...

Random

| | 5 - Very good | 4 | 3 | 2 | 1 - Very poor | don't know | not applicable |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| The Revenue and Customs telephone helplines | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| The Revenue and Customs online services that you used [Text fill if online search and online services at Q9: By this I mean the online services that you have used, not searching for information on the website] | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Scripter notes: ROTATE STATEMENTS WHERE BOTH ASKED

ONLY ASK A IF Q9 = 2

ONLY ASK B IF Q9 = 3

INCLUDE TEXTFILL AS APPROPRIATE (ADD [ALSO] TO SECOND STATEMENT IF BOTH)

B2 : Customer Interactions

End block

ASK ONLY IF Q1 : Q1scrn=1

B3 : Customer Experience

Begin block

T2 : T2 :

Text

I would like to ask you some more questions about your overall experience of dealing with Revenue and Customs over the last 12 months, that is to say between [MONTH] [YEAR] and today.

please answer based on information you have received from your agent or accountant if this is the only way in which you have dealt with Revenue and Customs]

If any of the following questions do not apply to you then please say so.

So first of all...

Scripter notes: Show text fill if Q2=1

B4 : Customer Experience A

Begin block

Scripter notes: ROTATE CUSTOMER EXPERIENCE BLOCK A WITH BLOCK B

Q10 : Q3find :**Single coded**

On a scale of 1 to 5, where 5 is very easy and 1 is very difficult, how easy or difficult was it to find any information you needed on tax [and benefit and credit] issues from Revenue and Customs?

IF NECESSARY: If you have done this more than once, please give your overall assessment.

- 1 5 - very easy
- 2 4
- 3 3
- 4 2
- 5 1 - very difficult
- 6 don't know
- 7 not applicable

**Position fixed*

Scripter notes: IF DUMBEN=1 add the textfill in the question wording

Q11 : Q3qual :**Single coded**

How would you rate the quality of information you have looked for or received from Revenue and Customs over the last 12 months? Please rate the quality of information on a scale of 1 to 5, where 5 is very good and 1 is very poor.

IF NECESSARY: If you have had contact with Revenue and Customs more than once please give your overall assessment.

- 1 5 - very good
- 2 4
- 3 3
- 4 2
- 5 1 - very poor
- 6 don't know
- 7 not applicable

**Position fixed*

Please tell me how strongly you agree or disagree with each of the following statements about any of your dealings with Revenue and Customs in the last 12 months.

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenue and Customs made clear what steps I needed to take | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Revenue and Customs made clear what information I needed to check or provide | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Revenue and Customs made it clear when everything was completed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Q13 : q3right :

Single coded

Thinking about all of your experiences of Revenue and Customs over the last 12 months...

Overall, on a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were Revenue and Customs at getting tax [and benefits and credits] transactions right?

- 1 5 - very good
- 2 4
- 3 3
- 4 2
- 5 1 - very poor
- 6 don't know
- 7 not applicable

**Position fixed*

Scripter notes: Textfill if benefits and credits customer (Dumben = 1)

B4 : Customer Experience A

End block

B5 : Customer Experience B

Begin block

Scripter notes: RANDOMISE QUESTIONS IN BLOCK B

Q14 : Q3owner :**Single coded**

Thinking specifically about the outcomes of all of your dealings with Revenue and Customs in the last 12 months...

On a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were Revenue and Customs at resolving any queries or issues?

IF NECESSARY: If you have had more than one dealing with Revenue and Customs over the last 12 months, please give your overall assessment.

- 1 5 - very good
- 2 4
- 3 3
- 4 2
- 5 1 - very poor
- 6 don't know
- 7 not applicable

Position fixed*Q15 : Q3time :****Single coded**

Generally during your dealings with Revenue and Customs over the last 12 months, how acceptable was the time taken to reach the end result?

Please answer on a scale of 1 to 5, where 5 is very acceptable and 1 is very unacceptable.

IF NECESSARY: If you have had contact with Revenue and Customs more than once between [month] of [year] and today, please give your overall assessment

- 1 5 - very acceptable
- 2 4
- 3 3
- 4 2
- 5 1 - very unacceptable
- 6 don't know
- 7 not applicable

**Position fixed*

Scripter notes: Textfill [month] [year] as appropriate

Q16 : Q3staff :**Matrix**

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statements about your dealings with Revenue and Customs in the last 12 months...

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenue and Customs were approachable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Revenue and Customs had systems which were good at preventing me from making mistakes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

B5 : Customer Experience B**End block****Q17 : Q3overall :****Single coded**

Thinking of all your experiences of Revenue and Customs over the last 12 months, please rate Revenue and Customs on a scale of 1 to 5, where 5 is very good and 1 is very poor.

- 1 5 - very good
- 2 4
- 3 3
- 4 2
- 5 1 - very poor
- 6 don't know
- 8 Refused
- 7 not applicable

**Position fixed*

Q18 : Q3pos :

Multi coded

And can I just ask, in the last 12 months, did you have any **particularly** good or bad experiences of dealing with Revenue and Customs?

CODE ALL THAT APPLY

- 1 Yes - good experiences
- 2 Yes - bad experiences
- 3 No
- 4 don't know
- 5 refused

**Exclusive *Position fixed*

**Exclusive *Position fixed*

**Exclusive *Position fixed*

Q19 : q3improv :

Single coded

And thinking about your experiences of Revenue and Customs over the **last** 12 months, how does this compare with the **previous** 12 months? Do you think your experiences of Revenue and Customs have got better or worse?

READ OUT

- 1 A lot better
- 2 A little better
- 3 Stayed the same
- 4 A little worse
- 5 A lot worse
- 6 don't know - DO NOT READ OUT
- 7 refused - DO NOT READ OUT

**Position fixed*

**Position fixed*

ASK ONLY IF Q2 : Q1proad=1 or Q3 : Q1help=4,2,3,5

Q20 : q3behalf :

Single coded

You said earlier that you use [a paid tax advisor/someone] to help deal with your tax affairs, how easy or difficult did Revenue and Customs make it for someone else to act on your behalf? Please answer on a scale of 1 to 5, where 5 is very easy and 1 is very difficult.

- 1 5 - very easy
- 2 4
- 3 3
- 4 2
- 5 1 - very difficult
- 6 don't know
- 7 refused
- 8 not applicable

**Position fixed*

**Position fixed*

**Position fixed*

Scripter notes: [a paid tax advisor] if Q1proad = 1
[someone] if Q1help=2 or 3 or 4 or 5

Answer from Qanyhelp if Qanyhelp = 2,3,4,5

B3 : Customer Experience

End block

B6 : Health of Tax Administration System

Begin block

Scripter notes: ROTATE ALL QUESTIONS IN BLOCK (EXCEPT INTRO TEXT)

T3 : T3 :

Text

I would like to ask you some further questions about your experiences of Revenue and Customs over the last 12 months, that is from [MONTH] [YEAR] to today.

[please answer based on information you have received from your agent or accountant if this is the only way in which you have dealt with Revenue and Customs]

Again, if any of the following do not apply, please just say so.

Scripter notes: only show text fill if Q2=1

Please tell me how strongly you agree or disagree with the following statements... Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

Random

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenue and Customs treated me fairly | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Revenue and Customs ensured that I only paid and received the correct amount of [money in] taxes [and benefits] | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Revenue and Customs minimised the cost, time and effort it took me to deal with my tax affairs [and benefit and credit claims] | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Revenue and Customs treated me as honest | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Scripter notes: Add [textfill] if Benefits and Credits Customer (Dumben = 1)

Add [month] and [year] in as appropriate

Q22 : q4person :

Single coded

How strongly do you agree or disagree that over the last 12 months the information and services provided by Revenue and Customs have been personalised to you? Please answer on a scale of 1 to 5, where 5 is agree strongly, and 1 is disagree strongly.

- 1 5 - agree strongly
- 2 4
- 3 3
- 4 2
- 5 1 - disagree strongly
- 6 don't know
- 7 not applicable

**Position fixed*

**Position fixed*

Q23 : q4ease :

Single coded

Over the last 12 months how easy or difficult have you found it to deal with your tax issues [and benefit and credit claims]? Please answer on a scale of 1 to 5, where 5 is very easy, and 1 is very difficult.

- 1 5 - very easy
- 2 4
- 3 3
- 4 2
- 5 1 - very difficult
- 6 don't know
- 7 not applicable

**Position fixed*

**Position fixed*

Scripter notes: Add [textfill] if Benefits and Credits Customer (Dumben = 1)

B6 : Health of Tax Administration System

End block

B7 : Reputation

Begin block

T4 : T4 :

Text

I would like to move away now from the dealings you have had over the last 12 months, and for you to think more broadly about Revenue and Customs.

For the next few questions we are interested in your personal views and opinions of Revenue and Customs

Q24 : Q5rep :

Matrix

To what extent do you agree or disagree with the following statements... Please answer on a scale of 1 to 5, where 5 is agree strongly, and 1 is disagree strongly

Random

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenue and Customs applies penalties and sanctions equally for all of its customers | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Revenue and Customs ensures all of its customers pay or receive the correct amount of money in taxes and benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Revenue and Customs is an efficient organisation that does not waste money | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Q62 : Q5data :

Single coded

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statement...

Revenue and Customs ensures that customers' data and personal information is treated confidentially

- 1 5 – Agree strongly
- 2 4
- 3 3
- 4 2
- 5 1 – Disagree strongly
- 6 Don't know

Q25 : Q5favor :

Single coded

And how favourable or unfavourable is your overall opinion of Revenue and Customs taking into account everything you think is important? Is your overall opinion ...

READ OUT

- 1 Very favourable
- 2 Mainly favourable
- 3 Neither favourable nor unfavourable
- 4 Mainly unfavourable
- 5 Very unfavourable
- 6 don't know - DO NOT READ OUT

**Position fixed*

Q26 : Q5adv0 :

Single coded

Which of these phrases best describes the way you would speak about Revenue and Customs to other people or organisations? Would you...

READ OUT

- 1 Speak well of Revenue and Customs without being asked
- 2 Speak well of Revenue and Customs if asked
- 3 Be neutral towards Revenue and Customs
- 4 Be critical of Revenue and Customs if asked
- 5 Be critical of Revenue and Customs without being asked
- 6 don't know/no opinion - DO NOT READ OUT

**Position fixed*

Scripter notes: Reverse answer scale for half of sample

Q27 : Q5conf :

Single coded

How confident are you in the way Revenue and Customs are doing their job? Please rate Revenue and Customs on a scale of 1 to 5 where 5 is very confident and 1 is not at all confident.

- 1 5 - very confident
- 2 4
- 3 3
- 4 2
- 5 1 - not at all confident
- 6 don't know

**Position fixed*

B7 : Reputation

End block

B8 : Compliance

Begin block

T7 : T7 :

Text

For the next set of questions we are interested in your personal views and opinions about compliance with the tax system. Even if you do not know the answers we would like you to tell us what your general feeling would be.

Q28 : Q6evade :

Single coded

In your view, how widespread do you think income tax evasion is?

READ OUT

- 1 Very widespread
- 2 Fairly widespread
- 3 Not very widespread
- 4 Not widespread at all
- 5 don't know - DO NOT READ OUT
- 6 refused - DO NOT READ OUT

Q29 : Q6accept :

Single coded

Please tell me which of the four statements comes closest to your own views about income tax evasion.

READ OUT

- 1 It is always acceptable
- 2 It is mostly acceptable, but depends on the circumstances
- 3 It is mostly unacceptable, but depends on the circumstances
- 4 It is always unacceptable
- 5 none of the above **Position fixed*
- 6 don't know - DO NOT READ OUT **Position fixed*
- 7 refused - DO NOT READ OUT

Q30 : Q6caught :

Single coded

How likely would you say it is for people who regularly evade paying income tax to get caught? Would you say it is...

READ OUT

- 1 Very likely
- 2 Quite likely
- 3 Not very likely
- 4 Not at all likely
- 5 don't know - DO NOT READ OUT
- 6 refused - DO NOT READ OUT

**Position fixed*

Q31 : Q6firm :

Single coded

Do you think that Revenue and Customs deals more firmly or less firmly now with those that do not pay the correct amount of income tax than it did a few years ago? Is that...

READ OUT

- 1 More firmly
- 2 Less firmly
- 3 About the same
- 4 don't know - DO NOT READ OUT
- 5 refused - DO NOT READ OUT

**Position fixed*

Q32 : Q6effort :

Single coded

Do you think Revenue and Customs is currently putting too much, too little or about the right amount of effort into reducing income tax evasion?

- 1 Too much
- 2 Too little
- 3 About the right amount
- 4 don't know - DO NOT READ OUT
- 5 refused - DO NOT READ OUT

**Position fixed*

Q61 : Q6cred :

Single coded

Please tell me which of the four statements comes closest to your own views about making inaccurate tax credits claims?

READ OUT

- 1 It is always acceptable
- 2 It is mostly acceptable
- 3 It is mostly unacceptable
- 4 It is always unacceptable
- 5 don't know - DO NOT READ OUT
- 6 refused - DO NOT READ OUT

**Position fixed*

**Position fixed*

B8 : Compliance

End block

B9 : Demographics

Begin block

T5 : T5 :

Text

I'm now going to ask a few questions about your telephone use, we are asking this because we need to understand how the ways people communicate are changing.

IF NECESSARY: This is for statistical purposes, this is not a sales call.

Q33 : Q7mobs :

Numeric

Max 10

How many mobile numbers are you contactable on? Please include mobile numbers that are used for both personal and business use.

Scripter notes: Ask only if contacted using landline RDD sample

Please add 'don't know' and 'refused' options, both DO NOT READ OUT

Q34 : Q7land :

Single coded

In your home, do you have a working land-line telephone connection that can take incoming calls?

- 1 Yes
- 2 No
- 3 don't know - DO NOT READ OUT
- 4 refused - DO NOT READ OUT

Scripter notes: Ask only if contacted using mobile rdd sample

Q35 : Q7mob2 :

Numeric

Min 1 | Max 10

Including this number, how many mobile numbers are you contactable on? Please include mobile numbers that are used for both personal and business use.

Scripter notes: Ask only if contacted using mobile RDD sample

Please add 'don't know' and 'refused' options, both DO NOT READ OUT

T6 : T6 :

Text

Now I'd like to ask a few questions which will be used for analysis purposes only.

First of all...

Many of Revenue and Customs services for dealing with tax [and Benefits and Credits] are online. How willing or unwilling are you to use these digital services and have contact with Revenue and Customs online? Please answer on a scale of 1 to 5 where 5 is very willing and 1 is not at all willing.

READ OUT

- 1 5 - very willing
- 2 4
- 3 3
- 4 2
- 5 1 - not at all willing
- 6 I do not have access to the internet - DO NOT READ OUT
- 7 I am unable to use them due to a health condition - DO NOT READ OUT
- 8 don't know - DO NOT READ OUT
- 9 refused - DO NOT READ OUT

Scripter notes: Add [textfill] if Dumben=1

ASK ONLY IF Q36 : Q7dig=5

Q37 : Q7digno :

Multi coded

And is that because you do not have access to the internet, or are unable to use these services due to a health condition?

DO NOT READ OUT

CODE ALL THAT APPLY

- 1 Yes – I do not have access to the internet
- 2 Yes – I am unable to use them due to a health condition
- 3 No
- 4 Don't know
- 5 Refused

Scripter notes: Codes 3, 4 and 5 should be single code

Q57 : Q7event :

Multi coded

Over the last 12 months, which, if any, of the following has happened to you?

READ OUT

CODE ALL THAT APPLY

- 1 I got a National Insurance Number for the first time
- 2 I started repaying a student loan
- 3 I started work for the first time
- 4 I changed my job
- 5 I took an additional job
- 6 I stopped working for a period of time
- 7 I got married or entered a civil partnership
- 8 I became a parent or had another child
- 9 I started receiving a workplace or private pension
- 10 I started receiving a state pension
- 11 I retired
- 12 I dealt with the tax affairs of a deceased person
- 13 none
- 14 don't know - DO NOT READ OUT
- 15 refused - DO NOT READ OUT

**Exclusive *Position fixed*

**Exclusive *Position fixed*

**Exclusive *Position fixed*

Q38 : Q7sex :

Single coded

Which of the following describes how you think of yourself?

READ OUT

- 1 Male
- 2 Female
- 3 In another way
- 4 Prefer not to say - DO NOT READ OUT

Q39 : Q7age :

Numeric

Min 16 | Max 99

How old were you on your last birthday?

Scripter notes: Please add 'refused - DO NOT READ OUT'

Q40 : Q7ageband :

Single coded

In that case could you tell me which of these age bands you fall into?

READ OUT

- 1 16-24
- 2 25-34
- 3 35-44
- 4 45-54
- 5 55-59
- 6 60-64
- 7 65 or over
- 8 refused - DO NOT READ OUT

Scripter notes: Ask only if Q7age = REFUSED

Q41 : Q7empst :**Single coded**

What is your current employment status?

- 1 Working in a paid job for 30 or more hours a week
- 2 Working in a paid job for between 16 and 29 hours a week
- 3 Working in a paid job for less than 16 hours a week
- 4 Paid work with irregular hours e.g. a zero hours contract
- 5 Self-employed
- 6 Not in paid employment or looking after house or home
- 7 Full-time student at school
- 8 Full-time student at a university or polytechnic or college
- 9 Unemployed and seeking work
- 10 Retired from paid employment
- 11 Unable to work due to a health condition
- 12 other (specify)
- 13 refused - DO NOT READ OUT

**Open *Position fixed*
**Position fixed*

Scripter notes: Please make 'other (specify)' open

ASK ONLY IF Q41 : Q7empst=1,2,3,4,5

Q42 : Qempmult :**Single coded**

And do you have one paid job or more than one?

IF NECESSARY: By this I mean do you have more than one employer or do some self-employed work alongside your main job?

- 1 One
- 2 More than one
- 3 don't know

**Position fixed*

Q43 : Q7incsource :

Multi coded

And which of the following sources of income do you have?

READ OUT

CODE ALL THAT APPLY

- 1 Salary from an employer
- 2 Income from self-employment
- 3 Income from other private work or activities
- 4 Pension from an employer
- 5 Private pension
- 6 State pension
- 7 Any other benefits or credits
- 8 Rental income (from renting a property or room)
- 9 Income from other savings or investments (e.g. interest on savings, dividends)
- 10 other (specify) **Open *Position fixed*
- 11 none of the above **Exclusive *Position fixed*
- 12 don't know - DO NOT READ OUT **Exclusive *Position fixed*
- 13 Refused - DO NOT READ OUT

Q45 : Q7rel :

Single coded

What is your marital status?

READ OUT IF NECESSARY

- 1 single
- 2 married or in a civil partnership
- 3 co-habiting
- 4 separated, but still legally married or in civil partnership
- 5 divorced or civil partnership dissolved
- 6 widowed or surviving partner of civil partnership
- 7 don't know - DO NOT READ OUT **Position fixed*
- 8 refused - DO NOT READ OUT **Position fixed*

Q46 : Q7child :

Single coded

Are you the parent or legal guardian of at least one child aged 16 or under who lives with you?

- 1 Yes
- 2 No
- 3 don't know - DO NOT READ OUT
- 4 refused - DO NOT READ OUT

Q47 : Q7care :

Single coded

Do you regularly look after any ill, disabled or elderly relatives or friends aged 16 or more and in need of care, without being paid? This includes both people who live with you and those who live elsewhere.

- 1 Yes
- 2 No
- 3 don't know - DO NOT READ OUT
- 4 refused - DO NOT READ OUT

Q48 : Q7ethn :

Single coded

Which of the following groups do you consider you belong to?

READ OUT CATEGORIES

- 1 White
- 2 Mixed
- 3 Asian or Asian British
- 4 Black or Black British
- 5 Chinese
- 6 Arab
- 7 Any other background (specify)
- 8 refused - DO NOT READ OUT

**Open *Position fixed*
**Position fixed*

Scripter notes: Add textbox to 'other(specify)'

Q53 : Q7disa :

Single coded

Do you have any physical or mental health condition(s) or illnesses lasting, or expected to last, 12 months or more?

- 1 Yes
- 2 No
- 3 don't know - DO NOT READ OUT
- 4 refused - DO NOT READ OUT

ASK ONLY IF Q53 : Q7disa=1

Q54 : Q7disab :

Multi coded

Do any of these conditions or illnesses affect you in any of the following areas?

READ OUT.

CODE ALL THAT APPLY.

- 1 Vision, for example blindness or partial sight
- 2 Hearing, for example deafness or partial hearing
- 3 Mobility, for example walking short distances or climbing stairs
- 4 Dexterity, for example lifting and carrying objects, using a keyboard
- 5 Learning or concentrating or remembering
- 6 Memory
- 7 Mental health
- 8 Stamina or breathing or fatigue
- 9 Socially or behaviourally (for example associated with autism, attention deficit disorder or Asperger's syndrome)
- 10 other (specify) **Open *Position fixed*
- 11 None **Exclusive *Position fixed*
- 12 refused - DO NOT READ OUT **Exclusive *Position fixed*

Scripter notes: Make 'none of the above' exclusive

ASK ONLY IF Q53 : Q7disa=1

Q55 : Q7disaff :

Single coded

Do any of your condition(s) or illnesses reduce your ability to carry out day-to-day activities?

PROMPT AS NECESSARY

- 1 Yes, a lot
- 5 Yes, a little
- 2 No, not at all
- 3 don't know - DO NOT READ OUT
- 4 refused - DO NOT READ OUT

ASK ONLY IF Q55 : Q7disaff=1,5

Q56 : Q7dislen :

Single coded

For how long has your ability to carry-out day-to-day activities been reduced?

READ OUT

- 1 Less than six months
- 2 Between six months and 12 months
- 3 12 months or more
- 4 don't know - DO NOT READ OUT **Position fixed*
- 5 refused - DO NOT READ OUT **Position fixed*

Scripter notes: Running prompt:

Q58 : Q7post :

Alpha

What is your exact postcode?

<i>TYPE IN BOX</i>

Scripter notes: Please add DK and REF options

Q59 : Q7recon :

Single coded

Revenue and Customs may be conducting some further research on these topics in the future. Would you be happy for someone from TNS BMRB to re-contact you and invite you to participate in this research?

- 1 Yes
- 2 No
- 3 don't know

**Position fixed*

ASK ONLY IF Q59 : Q7recon=1

Q60 : Q7recon2 :

Single coded

And would you be happy to allow TNS BMRB to pass your contact details on to another research agency to re-contact you in relation to further research for Revenue and Customs?

ADD IF NECESSARY: this would only be for research on behalf of Revenue and Customs

- 1 Yes
- 2 No
- 3 don't know

**Position fixed*

B9 : Demographics

End block

9. Questionnaire – Small Business

B1 : Introduction and Screeners

Begin block

T1 : T1 :

Text

Good morning/afternoon/evening, my name is...and I am calling on behalf of TNS BMRB, the independent social research company. We are carrying out a survey for Her Majesty's Revenue and Customs about the dealings businesses have with them.

Please could I speak to: [NAMED CONTACT] or the owner or finance director
ADD IF NECESSARY: the director responsible for the firm finances and tax affairs

IF SAY ACCOUNTANT/AGENT RESPONSIBLE FOR DEALING WITH ALL TAX AFFAIRS: Can I speak to the person who deals with your accountant/tax agent?

IF NECESSARY: Revenue and Customs is responsible for collecting the bulk of tax revenue, as well as paying Tax Credits and Child Benefit

The findings from the survey will be used by Revenue and Customs to improve customer services in the future. We guarantee that all your answers will be kept confidential. Revenue and Customs will not be able to identify any individual from their answers.

Scripter notes: Insert [named contact] as per sample

Q1 : Q1numemp :

Single coded

We would like to talk to a selection of businesses, so could you just tell me the approximate number of people employed by your business **excluding** yourself. Would you say there were...?

CHECK If 20 OR MORE - IF LESS THAN 20 PROMPT WITH RANGES OR ASK FOR ROUGH ESTIMATE

- 1 0 (i.e. sole trader)
- 2 1-4
- 3 5-9
- 4 10-19
- 5 20 or more
↳ SCREEN OUT
- 6 don't know
↳ SCREEN OUT
- 7 refused
↳ SCREEN OUT

Scripter notes: If '20 or more' or 'don't know' or 'refused' then CLOSE INTERVIEW

TEXT FOR INTERVIEW CLOSE: Thank you for your time, but we only need to talk with businesses that we know to have under 20 employees.

And what is your annual turnover?

CODE TO BANDS, IF UNSURE, PROMPT WITH BROAD RANGES (E.G. MORE OR LESS THAN £500,000), BEFORE PROMPTING WITH BANDS

- 1 Up to £15,000
 - 2 Over £15,000 but not more than £60,000
 - 3 Over £60,000 but not more than £82,000
 - 4 Over £82,000 but not more than £150,000
 - 5 Over £150,000 but not more than £250,000
 - 6 Over £250,000 but not more than £500,000
 - 7 Over £500,000 but not more than £660,000
 - 8 Over £660,000 but not more than £1million
 - 9 Over £1million but not more than £5million
 - 10 Over £5million but not more than £10million
 - 11 Over £10million
 - 12 Don't know
 - 13 Refused
- ↪ SCREEN OUT

Scripter notes: If 'over £10 million' then CLOSE INTERVIEW with text "Thank you for your time, but we only need to talk with businesses that we know to have an annual turnover of less than £10 million."

ASK ONLY IF Q2 : Q1turnover=12,13

Q3 : Q1turnover10 :

Single coded

Is it £10 million or more?

- 1 Yes
↳ SCREEN OUT
- 2 No
- 3 Don't know
↳ SCREEN OUT

Scripter notes: If 'yes' or 'don't know' then CLOSE INTERVIEW with text "Thank you for your time, but we only need to talk with businesses that we know to have an annual turnover of less than £10 million."

Q4 : Qdumsamp :

Single coded

Dummy

DUMMY SAMPLE

- 1 IDBR
- 2 NPS

Q5 : Q1selfe :

Single coded

Are you self-employed?

- 1 Yes
- 2 No
- 3 Don't know

Scripter notes: IF NPS (small businesses) SAMPLE
AND 'no' or 'don't know' then CLOSE INTERVIEW

ASK ONLY IF Q4 : Qdumsamp=2 and Q5 : Q1selfe=2,3

Q6 : Dumscreen :

Single coded

Dummy

SCREEN OUT NPS IF NOT SELF EMPLOYED

- 1 SCREEN OUT
- SCREEN OUT

ASK ONLY IF Q5 : Q1selfe=1

Q7 : Q1partner :

Single coded

Do you run your business with a partner or partners, or do you just run it yourself?

- 1 Run with partner(s)
- 2 Run alone
- 3 don't know

**Position fixed*

Q8 : Q1agent :

Single coded

And thinking about the work your business needs to undertake for its accounts, payroll and tax, do you do it all within the business or do you outsource some or all of it to an accountant, tax agent or payroll bureau?

IF NECESSARY : By outsource we mean using an individual or business that is **external** to your firm to deal with or advise on your accounting, payroll or tax affairs.

PROMPT IF NECESSARY

- 1 Do all work within the business
- 2 Do some work within the business and some outsourced
- 3 Outsource all work
- 4 Don't know
- 5 Not applicable

B1 : Introduction and Screeners

End block

B2 : Customer Interactions

Begin block

T2 : T9 :

Text

I'd like to ask you a few questions about any interaction you have had with Revenue and Customs in the last 12 months on behalf of your business, that is to say, between [MONTH] [YEAR] and today.

Over the last 12 months which of the following taxes has your business paid?

READ OUT

CODE ALL THAT APPLY

- | | | | |
|----|--------------------------|--|-----------------------------------|
| 1 | <input type="checkbox"/> | PAYE: Payroll and National Insurance contributions | |
| 2 | <input type="checkbox"/> | Self Assessment for the self employed or partnership (IF NECESSARY: This is where you complete an annual tax return) | |
| 3 | <input type="checkbox"/> | VAT | |
| 4 | <input type="checkbox"/> | Company Tax, also known as Corporation Tax | |
| 6 | <input type="checkbox"/> | Import/ export taxes | |
| 7 | <input type="checkbox"/> | Excise Duties | |
| 8 | <input type="checkbox"/> | Benefits in kind or statutory payments e.g. Maternity pay | |
| 5 | <input type="checkbox"/> | Construction Industry Scheme payments | |
| 9 | <input type="checkbox"/> | other tax (specify) | <i>*Open *Position fixed</i> |
| 10 | <input type="radio"/> | none | <i>*Exclusive *Position fixed</i> |
| 11 | <input type="radio"/> | don't know - DO NOT READ OUT | <i>*Exclusive *Position fixed</i> |
| 12 | <input type="radio"/> | refused - DO NOT READ OUT | <i>*Exclusive *Position fixed</i> |

Scripter notes: Please add textbox to 'Other tax...'
 Please make 'none of the above' single-code
 Show answer code 2 only if Q5:Q1selfe = yes

In which of the following ways have you had any dealings with Revenue and Customs over the last 12 months?

By this I mean any dealings where you made contact with, received information from, or made any use of Revenue and Customs' online services.

READ OUT.

CODE ALL THAT APPLY.

- | | | | |
|----|--------------------------|--|-----------------------------------|
| 1 | <input type="checkbox"/> | Online - to search for information on the Revenue and Customs webpages | |
| 2 | <input type="checkbox"/> | Online - to use Revenue and Customs services | |
| 3 | <input type="checkbox"/> | Telephone | |
| 4 | <input type="checkbox"/> | Post | |
| 5 | <input type="checkbox"/> | Face to face | |
| 6 | <input type="checkbox"/> | Received an email from Revenue and Customs | |
| 7 | <input type="checkbox"/> | Received a text from Revenue and Customs | |
| 8 | <input type="checkbox"/> | other (specify) | <i>*Open *Position fixed</i> |
| 9 | <input type="radio"/> | none | <i>*Exclusive *Position fixed</i> |
| 10 | <input type="radio"/> | don't know - DO NOT READ OUT | <i>*Exclusive *Position fixed</i> |
| 11 | <input type="radio"/> | refused - DO NOT READ OUT | <i>*Exclusive *Position fixed</i> |

Scripter notes: Please add textbox to 'Other (specify)'

And, which, if any, of the following interactions has your business had with Revenue and Customs in the last 12 months?

READ OUT.

CODE ALL THAT APPLY.

- 3 Used your online account
- 4 Sought information from Revenue and Customs
- 5 Sought assistance from Revenue and Customs
- 1 **Provided** any information to Revenue and Customs in relation to any taxes paid or National Insurance contributions made
- 2 **Received** any information from Revenue and Customs in relation to taxes you pay or National Insurance contributions made
- 6 Had general information or updates from Revenue and Customs
- 7 Had training from Revenue and Customs
- 8 Dealt with an enquiry from Revenue and Customs
- 9 Other (specify) **Open *Position fixed*
- 10 none **Exclusive *Position fixed*
- 11 don't know - DO NOT READ OUT **Exclusive *Position fixed*
- 12 refused - DO NOT READ OUT **Exclusive *Position fixed*

Scripter notes: Please add textbox to 'Other (specify)'

Make reference to 'provide' and 'receive' in answer codes bold

ASK ONLY IF Q10 : Q2cont=1,3

Q12 : Q2contexp :

Matrix

You [also] said you [had contact with Revenue and Customs by telephone/ used Revenue and Customs' online services].

On a scale of 1 to 5, where 5 is very good and 1 is very poor, please rate your experiences over the last 12 months of ...

Random

| | 5 - Very good | 4 | 3 | 2 | 1 - Very poor | don't know | not applicable |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| The Revenue and Customs telephone helplines | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| The Revenue and Customs online services that you used [Text fill if online search and online services at Q10: By this I mean the online services that you have used, not searching for information on the website] | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Scripter notes: ROTATE STATEMENTS WHERE BOTH ASKED

ONLY ASK A IF Q10 = 2

ONLY ASK B IF Q10 = 3

Add [also] on second statement if Q10=2 AND 3

B2 : Customer Interactions

End block

B3 : Customer Experience**Begin block****T3 : T2_1 :****Text**

I would like to ask you some more questions about your overall experience of dealing with Revenue and Customs over the last 12 months **on behalf of the business**, that is to say between [MONTH] [YEAR] and today.

[please answer based on the information you have received from your agent or accountant if this is the only way in which you have dealt with Revenue and Customs]

If any of the following questions do not apply to you then please say so.

So first of all...

Scripter notes: only show textfill to those where Q8=2 or 3

B4 : Customer Experience A**Begin block**

Scripter notes: ROTATE CUSTOMER EXPERIENCE BLOCK A WITH BLOCK B

Q13 : Q3find :**Single coded**

On a scale of 1 to 5, where 5 is very easy and 1 is very difficult, how easy or difficult was it to find any information you needed for your business on tax issues from Revenue and Customs?

IF NECESSARY: If you have done this more than once, please give your overall assessment.

- 1 5 - very easy
- 2 4
- 3 3
- 4 2
- 5 1 - very difficult
- 6 don't know
- 7 not applicable

**Position fixed*

Q14 : Q3qual :**Single coded**

How would you rate the quality of information you have looked for or received from Revenue and Customs over the last 12 months? Please rate the quality of information on a scale of 1 to 5, where 5 is very good and 1 is very poor.

IF NECESSARY: If you have had contact with Revenue and Customs more than once please give your overall assessment.

- 1 5 - very good
- 2 4
- 3 3
- 4 2
- 5 1 - very poor
- 6 don't know
- 7 not applicable

Position fixed*Q15 : Q3navi :****Matrix**

Please tell me how strongly you agree or disagree with each of the following statements about any of your dealings with Revenue and Customs in the last 12 months.

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenue and Customs made clear what steps I needed to take | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs made clear what information I needed to check or provide | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs made it clear when everything was completed | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Q16 : q3right :

Single coded

Thinking about all of your experiences of Revenue and Customs over the last 12 months...

Overall, on a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were Revenue and Customs at getting tax transactions right?

- 1 5 - very good
- 2 4
- 3 3
- 4 2
- 5 1 - very poor
- 6 don't know
- 7 not applicable

**Position fixed*

B4 : Customer Experience A

End block

B5 : Customer Experience B

Begin block

Scripter notes: RANDOMISE QUESTIONS IN BLOCK B

Q17 : Q3owner :**Single coded**

Thinking specifically about the outcomes of all of your dealings with Revenue and Customs in the last 12 months...

On a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were Revenue and Customs at resolving any queries or issues?

IF NECESSARY: If you have had more than one dealing with Revenue and Customs on behalf of your business over the last 12 months, please give your overall assessment.

- 1 5 - very good
- 2 4
- 3 3
- 4 2
- 5 1 - very poor
- 6 don't know
- 7 not applicable

**Position fixed*

Q18 : Q3time :**Single coded**

Generally during your dealings with Revenue and Customs over the last 12 months, how acceptable was the time taken to reach the end result?

Please answer on a scale of 1 to 5, where 5 is very acceptable and 1 is very unacceptable.

IF NECESSARY: If you have had contact with Revenue and Customs more than once between [month] of [year] and today, please give your overall assessment

- 1 5 - very acceptable
- 2 4
- 3 3
- 4 2
- 5 1 - very unacceptable
- 6 don't know
- 7 not applicable

**Position fixed*

Scripter notes: Textfill [month] [year] as appropriate

Q19 : Q3staff :**Matrix**

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statements about your dealings with Revenue and Customs in the last 12 months...

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenue and Customs were professional | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs had systems which were good at preventing me from making mistakes | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

B5 : Customer Experience B**End block****Q20 : Q3overall :****Single coded**

Thinking of all your experiences of Revenue and Customs over the last 12 months, please rate Revenue and Customs on a scale of 1 to 5, where 5 is very good and 1 is very poor.

- 1 5 - very good
- 2 4
- 3 3
- 4 2
- 5 1 - very poor
- 6 don't know
- 8 Refused
- 7 not applicable

**Position fixed*

Q21 : Q3pos :

Multi coded

And can I just ask, in the last 12 months, did you have any **particularly** good or bad experiences of dealing with Revenue and Customs?

CODE ALL THAT APPLY

- 1 Yes - good experiences
- 2 Yes - bad experiences
- 3 No
- 4 don't know
- 5 refused

**Exclusive *Position fixed*

**Exclusive *Position fixed*

**Exclusive *Position fixed*

Q22 : q3improv :

Single coded

And thinking about your experiences of Revenue and Customs over the **last** 12 months, how does this compare with the **previous** 12 months? Do you think your experiences of Revenue and Customs have got better or worse?

READ OUT

- 1 A lot better
- 2 A little better
- 3 Stayed the same
- 4 A little worse
- 5 A lot worse
- 6 don't know - DO NOT READ OUT
- 7 refused - DO NOT READ OUT

**Position fixed*

**Position fixed*

ASK ONLY IF Q8 : Q1agent=2,3

Q23 : q3behalf :

Single coded

You said earlier that you use a tax advisor to help deal with your tax affairs. How easy or difficult did Revenue and Customs make it for someone else to act on your business' behalf? Please answer on a scale of 1 to 5, where 5 is very easy and 1 is very difficult.

- 1 5 - very easy
- 2 4
- 3 3
- 4 2
- 5 1 - very difficult
- 6 don't know
- 7 refused
- 8 not applicable

**Position fixed*

**Position fixed*

**Position fixed*

B3 : Customer Experience

End block

B6 : Health of Tax Administration System

Begin block

Scripter notes: ROTATE ALL QUESTIONS IN BLOCK (EXCEPT INTRO TEXT)

T4 : T3 :

Text

I would like to ask you some further questions about your experiences of Revenue and Customs on behalf of your business over the last 12 months, that is from [MONTH] [YEAR] to today.

[please answer based on the information you have received from your agent or accountant if this is the only way in which you have dealt with Revenue and Customs]

Again, if any of the following do not apply, please just say so.

Scripter notes: only show text fill where Q8=2 or 3

Please tell me how strongly you agree or disagree with the following statements... Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

Random

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenue and Customs treated my business fairly | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs ensured that my business only paid and received the correct amount of taxes | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs minimised the cost, time and effort it took to deal with my business' tax affairs | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs treated my business as honest | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs recognised that my business is my priority | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs systems integrated well with the way my business managed its tax affairs | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Scripter notes: Add [month] and [year] in as appropriate

Q25 : q4person :

Single coded

How strongly do you agree or disagree that over the last 12 months the information and services provided by Revenue and Customs have been tailored to your business? Please answer on a scale of 1 to 5, where 5 is agree strongly, and 1 is disagree strongly.

- 1 5 - agree strongly
- 2 4
- 3 3
- 4 2
- 5 1 - disagree strongly
- 6 don't know
- 7 not applicable

**Position fixed*

**Position fixed*

Q26 : q4ease :

Single coded

Over the last 12 months how easy or difficult have you found it to deal with your business' tax issues? Please answer on a scale of 1 to 5, where 5 is very easy, and 1 is very difficult.

- 1 5 - very easy
- 2 4
- 3 3
- 4 2
- 5 1 - very difficult
- 6 don't know
- 7 not applicable

**Position fixed*

**Position fixed*

B6 : Health of Tax Administration System

End block

B7 : Reputation

Begin block

T5 : T4 :

Text

I would like to move away now from the dealings you have had over the last 12 months, and for you to think more broadly about Revenue and Customs.

For the next few questions we are interested in your personal views and opinions of Revenue and Customs.

Q27 : Q5rep :

Matrix

To what extent do you agree or disagree with the following statements... Please answer on a scale of 1 to 5, where 5 is agree strongly, and 1 is disagree strongly

Random

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenue and Customs applies penalties and sanctions equally for all of its customers | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs ensures all of its customers pay or receive the correct amount of tax | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs is an efficient organisation that does not waste money | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Q61 : Q61 :

Single coded

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statement

Revenue and Customs ensures that customers' data and personal information is treated confidentially

- 1 5 - agree strongly
- 2 4
- 3 3
- 4 2
- 5 1 - disagree strongly
- 6 don't know

Q28 : Q5favor :

Single coded

And how favourable or unfavourable is your overall opinion of Revenue and Customs taking into account everything you think is important? Is your overall opinion ...

READ OUT

- 1 Very favourable
- 2 Mainly favourable
- 3 Neither favourable nor unfavourable
- 4 Mainly unfavourable
- 5 Very unfavourable
- 6 don't know - DO NOT READ OUT

**Position fixed*

Q29 : Q5advo :

Single coded

Which of these phrases best describes the way you would speak about Revenue and Customs to other people or organisations? Would you...

READ OUT

- 1 Speak well of Revenue and Customs without being asked
- 2 Speak well of Revenue and Customs if asked
- 3 Be neutral towards Revenue and Customs
- 4 Be critical of Revenue and Customs if asked
- 5 Be critical of Revenue and Customs without being asked
- 6 don't know/no opinion - DO NOT READ OUT

**Position fixed*

Scripter notes: Reverse answer scale for half of sample

Q30 : Q5conf :

Single coded

How confident are you in the way Revenue and Customs are doing their job? Please rate Revenue and Customs on a scale of 1 to 5 where 5 is very confident and 1 is not at all confident.

- 1 5 - very confident
- 2 4
- 3 3
- 4 2
- 5 1 - not at all confident
- 6 don't know

**Position fixed*

B7 : Reputation

End block

B8 : Compliance

Begin block

T7 : T7 : CompInt

Text

For the next few questions you may not have first-hand knowledge but would like you to try and answer anyway, as we are interested in your personal views and opinions of Revenue and Customs.

Q31 : Q6evade :

Single coded

In your view, how widespread do you think income or corporation tax evasion is among small businesses? Is that...

READ OUT

- 1 Very widespread
- 2 Fairly widespread
- 3 Not very widespread
- 4 Not widespread at all
- 5 don't know - DO NOT READ OUT
- 6 refused - DO NOT READ OUT

Q32 : Q6accept :

Single coded

Please tell me which of the four statements comes closest to your own views about income or corporation tax evasion.

READ OUT

- 1 It is always acceptable
- 2 It is mostly acceptable, but depends on the circumstances
- 3 It is mostly unacceptable, but depends on the circumstances
- 4 It is always unacceptable
- 5 none of these **Position fixed*
- 6 don't know - DO NOT READ OUT **Position fixed*
- 7 refused - DO NOT READ OUT

Q33 : Q6caught :

Single coded

How likely would you say it is for small businesses that regularly evade paying income or corporation tax to get caught? Would you say it is...

READ OUT

- 1 Very likely
- 2 Quite likely
- 3 Not very likely
- 4 Not at all likely
- 5 don't know - DO NOT READ OUT
- 6 refused - DO NOT READ OUT

**Position fixed*

Q34 : Q6firm :

Single coded

Do you think that Revenue and Customs deals more firmly or less firmly now with small businesses that do not pay the correct amount of tax than it did a few years ago? Is that...

READ OUT

- 1 More firmly
- 2 Less firmly
- 3 About the same
- 4 don't know - DO NOT READ OUT
- 5 refused - DO NOT READ OUT

**Position fixed*

Q35 : Q6effort :

Single coded

Do you think Revenue and Customs is currently putting too much, too little or about the right amount of effort into reducing income and corporation tax evasion among small businesses?

READ OUT

- 1 Too much
- 2 Too little
- 3 About the right amount
- 4 don't know - DO NOT READ OUT
- 5 refused - DO NOT READ OUT

**Position fixed*

B8 : Compliance

End block

B9 : Demographics

Begin block

T6 : T2 :

Text

Now I'd like to ask you a few questions about [TEXTFILL IF SOLE TRADER: you and] your business to be used for analysis purposes only.

First of all...

Scripter notes: Textfill if q1numemps=1

Q62 : Q7grow1 :

Single coded

Compared with the previous 12 months, has your business increased its turnover?

PROMPT IF NECESSARY

- 1 Yes
- 4 No
- 5 don't know
- 6 refused

**Position fixed*

**Position fixed*

ASK ONLY IF Q62 : Q7grow1=4,5,6

Q36 : Q7grow2 :

Single coded

Compared with the previous 12 months, has your business increased in terms of number of employees?

PROMPT IF NECESSARY

- 1 Yes
- 4 No
- 5 don't know
- 6 refused

**Position fixed*

**Position fixed*

ASK ONLY IF Q36 : Q7grow2=1

Q37 : Q7growemp :

Numeric

Min 1 | Max 19

And by how many employees has your business increased?

IF NECESSARY: If unsure please provide your best estimate.

IF SAYS 0 GO BACK TO PREVIOUS QUESTION AND CODE THAT NUMBER OF EMPLOYEES HAS NOT GROWN

Scripter notes: ADD DK and REFUSED options

ASK ONLY IF Q62 : Q7grow1=1

Q38 : Q7growturn :

Single coded

And would you say that your turnover has increased by...

IF NECESSARY: If unsure please provide your best estimate.

READ OUT

- 1 Up to 10%
- 2 Between 10 and 20%
- 3 More than 20%
- 4 Don't know – DO NOT READ OUT
- 5 Refused – DO NOT READ OUT

ASK ONLY IF Q4 : Qdumsamp=1

Q39 : Q7sites :

Single coded

Can I just check, is this workplace...

- 1 The only site belonging to this firm?
- 2 One of a number of sites belonging to this firm?
- 3 Don't know - DO NOT READ OUT
- 4 Refused - DO NOT READ OUT

Scripter notes: ASK IF IDBR SAMPLE

Q40 : Q7busage :

Single coded

For how long has this business been trading?

CODE TO SCALE OR READ OUT IF NECESSARY

IF UNSURE, PROBE FOR ESTIMATE

- 1 Less than 6 months
- 2 More than 6 months up to a year
- 3 More than 1 up to 2 years
- 4 More than 2 up to 3 years
- 5 More than 3 up to 4 years
- 6 More than 4 up to 5 years
- 7 More than 5 up to 10 years
- 8 More than 10 years
- 9 don't know - DO NOT READ OUT
- 10 refused - DO NOT READ OUT

**Position fixed*

Which of the following categories best describes the business or activities of your organisation?

READ OUT

NOTE: ELECTRICIANS AND PLUMBERS CODE AS CONSTRUCTION
NOTE: INCLUDE LEGAL SERVICES IN REAL ESTATE, RENTING OR BUSINESS ACTIVITIES

- 1 Agriculture or fishing
- 2 Mining, electricity or gas and water supply
- 3 Manufacturing
- 4 Construction
- 5 Wholesale and retail trade
- 6 Hotels and restaurants
- 8 Transport, storage and communication
- 7 Finance and insurance
- 9 Real estate, Renting or Business Activities
- 10 Education
- 11 Health and Social work
- 12 Any other activity
- 13 don't know - DO NOT READ OUT
- 14 refused - DO NOT READ OUT

**Position fixed*

Q42 : Q7event :

Multi coded

Over the last 12 months, which, if any, of the following has your business done?

READ OUT

CODE ALL THAT APPLY

- 1 Registered for VAT
- 2 Registered for PAYE or National Insurance
- 3 Submitted first Self-Assessment return for the first time
- 4 Asked for a deferment
- 5 Laid off staff
- 6 none of these **Exclusive *Position fixed*
- 7 don't know - DO NOT READ OUT **Exclusive *Position fixed*
- 8 refused - DO NOT READ OUT **Exclusive *Position fixed*

Scripter notes: ONLY SHOW ANSWER CODE 2 IF Q1NUMEMP=2 or 3 or 4

ONLY SHOW ANSWER CODE 3 IF Q1SELFE=1

Q59 : Q7recon :

Single coded

Revenue and Customs may be conducting some further research on these topics in the future. Would you be happy for someone from TNS BMRB to re-contact you and invite you to participate in this research?

- 1 Yes
- 2 No
- 3 don't know **Position fixed*

ASK ONLY IF Q59 : Q7recon=1

Q60 : Q7recon2 :

Single coded

And would you be happy to allow TNS BMRB to pass your contact details on to another research agency to re-contact you in relation to further research for Revenue and Customs?

ADD IF NECESSARY: this would only be for research on behalf of Revenue and Customs

- 1 Yes
- 2 No
- 3 don't know

**Position fixed*

B9 : Demographics

End block

10. Questionnaire – Agents

B1 : Introduction and Screeners

Begin block

T1 : Intro :

Text

Good morning/afternoon/evening, my name is ... and I am calling on behalf of TNS BMRB, the independent social research company. We are carrying out a survey for Her Majesty's Revenue and Customs about the dealings agents have with them.

Please could I speak to [NAMED CONTACT] or the owner or one of the directors or partners of this business?

IF NECESSARY: I would like to talk to one of the partners who is responsible for dealing with Revenue and Customs on behalf of clients

IF NECESSARY: Revenue and Customs is responsible for collecting the bulk of tax revenue, as well as paying Tax Credits and Child Benefit

The findings from the survey will be used by Revenue and Customs to improve customer services in the future. We guarantee that all your answers will be kept confidential. Revenue and Customs will not be able to identify any individual from their answers.

I would like to ask you a few questions about the taxes and duties that you might have some involvement with on behalf of clients. Revenue and Customs values your feedback and so we would like you to take part if at all possible.

Scripter notes: Insert [named contact] as appropriate

Q3 : Q1proagent :

Single coded

Can I just check that you are a professional financial agent who personally deals with Revenue and Customs on behalf of clients?

NOTE – this includes accountant, tax advisor, payroll agency, book-keeper, or auditor etc.

IF NO/DON'T KNOW, ASK TO SPEAK TO SOMEONE WITHIN THE ORGANISATION WHO IS – RETURN TO CONTACT STAGE. ALTERNATIVE INTERVIEWEE SHOULD BE PART OF SAME ORGANISATION

- 1 Yes
- 2 No
- 3 don't know

**Position fixed*

Scripter notes: If 'no' or 'don't know' return to T1:Intro

Q12 : Q1dumsamp :

Single coded

Dummy

Dummy sample type

- 1 IDBR
- 2 SA

Q1 : Q1selfe :

Single coded

Are you self-employed?

- 1 Yes
- 2 No
- 3 Don't know

Scripter notes: If SA sample and 'no' or 'don't know' close interview

ASK ONLY IF Q12 : Q1dumsamp=2 and Q1 : Q1selfe=2,3

Q48 : Dumscreenout :

Single coded

Dummy

DUMMY TO SCREEN OUT SA SAMPLE THAT ARE NOT SELF-EMPLOYED

- 1 SCREEN OUT
- SCREEN OUT

ASK ONLY IF Q1 : Q1selfe=1

Q2 : Q1part :

Single coded

Do you run your business with a partner or partners, or do you just run it yourself?

- 1 Run with partner(s)
- 2 Run alone
- 3 don't know

**Position fixed*

B1 : Introduction and Screeners

End block

B6 : Customer Interactions

Begin block

T4 : T9 :

Text

I'd like to ask you a few questions about any interaction you have had with Revenue and Customs in the last 12 months, that is to say, between [MONTH] [YEAR] and today.

I am only interested in dealings you have had on behalf of clients, and **not** in your own personal tax affairs.

Over the last 12 months which of the following UK taxes or duties has your business dealt with Revenue and Customs about?

IF RESPONDENT SAYS 'PERSONAL TAX', PLEASE PROBE: Does this refer to Income Tax, National Insurance or anything else?

IF RESPONDENT SAYS 'COMPANY TAX', PLEASE PROBE: Does this refer to Corporation Tax or anything else?

READ OUT

CODE ALL THAT APPLY

- | | | | |
|----|--------------------------|---|-----------------------------------|
| 1 | <input type="checkbox"/> | PAYE: Pay as you Earn - for EMPLOYEES | |
| 2 | <input type="checkbox"/> | PAYE: Pay as you Earn - for EMPLOYERS | |
| 3 | <input type="checkbox"/> | Income Tax through Self Assessment | |
| 4 | <input type="checkbox"/> | National Insurance Contributions | |
| 5 | <input type="checkbox"/> | VAT | |
| 6 | <input type="checkbox"/> | Corporation Tax | |
| 7 | <input type="checkbox"/> | Import and export taxes | |
| 8 | <input type="checkbox"/> | Excise Duties | |
| 9 | <input type="checkbox"/> | Construction Industry Scheme | |
| 10 | <input type="checkbox"/> | Benefits in kind or statutory payments e.g. Maternity pay | |
| 11 | <input type="checkbox"/> | other tax e.g. Inheritance Tax, Capital Gains Tax (specify) | <i>*Open *Position fixed</i> |
| 12 | <input type="radio"/> | none | <i>*Exclusive *Position fixed</i> |
| 13 | <input type="radio"/> | don't know - DO NOT READ OUT | <i>*Exclusive *Position fixed</i> |
| 14 | <input type="radio"/> | refused - DO NOT READ OUT | <i>*Exclusive *Position fixed</i> |

Scripter notes: Please add textbox to 'Other tax...'
Please make 'none of the above' single-code

In which of the following ways have you had any dealings with Revenue and Customs over the last 12 months?

By this I mean any dealings where you made contact with, received information from, or made any use of Revenue and Customs' online services.

READ OUT.

ENSURE CONTACT IS ON BEHALF OF CLIENTS AND NOT PERSONAL INTERACTION

CODE ALL THAT APPLY.

- | | | | |
|----|--------------------------|--|-----------------------------------|
| 1 | <input type="checkbox"/> | Online - to search for information on the Revenue and Customs webpages | |
| 2 | <input type="checkbox"/> | Online - to use Revenue and Customs services | |
| 3 | <input type="checkbox"/> | Telephone | |
| 4 | <input type="checkbox"/> | Post | |
| 5 | <input type="checkbox"/> | Face to face | |
| 6 | <input type="checkbox"/> | Received an email from Revenue and Customs | |
| 7 | <input type="checkbox"/> | Received a text from Revenue and Customs | |
| 8 | <input type="checkbox"/> | other (specify) | <i>*Open *Position fixed</i> |
| 9 | <input type="radio"/> | none | <i>*Exclusive *Position fixed</i> |
| 10 | <input type="radio"/> | don't know - DO NOT READ OUT | <i>*Exclusive *Position fixed</i> |
| 11 | <input type="radio"/> | refused - DO NOT READ OUT | <i>*Exclusive *Position fixed</i> |

Scripter notes: Please add textbox to 'Other (specify)'

And, which, if any, of the following interactions have you had with Revenue and Customs in the last 12 months?

READ OUT.
CODE ALL THAT APPLY.

- 3 Used any Revenue and Customs online services for Agents e.g. Agent Online Self Serve
- 4 Sought information from Revenue and Customs
- 5 Sought assistance from Revenue and Customs
- 1 **Provided** any information to Revenue and Customs in relation to any taxes paid or benefits and credits received by your clients
- 2 **Received** any information from Revenue and Customs because it relates to taxes your clients pay and benefits and credits received
- 6 Had general information or updates from Revenue and Customs
- 7 Had training from Revenue and Customs, including using Revenue and Customs Agents toolkits
- 8 Engaged with Revenue and Customs in the context of Working Together or any other Agent stakeholder
- 9 Responded directly to any Revenue and Customs consultations
- 10 Other (specify) **Open *Position fixed*
- 11 none **Exclusive *Position fixed*
- 12 don't know - DO NOT READ OUT **Exclusive *Position fixed*
- 13 refused - DO NOT READ OUT **Exclusive *Position fixed*

Scripter notes: Please add textbox to 'Other (specify)'

Please make reference to 'provided' and 'received' in answer codes bold

ASK ONLY IF Q22 : Q2cont=1,3

Q24 : Q2contexp :

Matrix

You [also] said you [had contact with Revenue and Customs by telephone/ used Revenue and Customs' online services].

On a scale of 1 to 5, where 5 is very good and 1 is very poor, please rate your experiences over the last 12 months of ...

| | 5 - Very good | 4 | 3 | 2 | 1 - Very poor | don't know | not applicable |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| The Revenue and Customs dedicated Agents telephone helpline | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Any other Revenue and Customs telephone helplines | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| The Revenue and Customs online services that you used [Text fill if online search and online services at Q22: By this I mean the online services that you have used, not searching for information on the website] | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Scripter notes: ROTATE STATEMENTS WHERE ALL ASKED, BUT STATEMENTS B & C MUST BE CONSECUTIVE

ONLY ASK A & B IF Q22 = 3

ONLY ASK C IF Q22 = 2

Include [also] for second of textfill selections in first sentence.

B6 : Customer Interactions

End block

B7 : Customer Experience

Begin block

T5 : T2_1 :

Text

I would like to ask you some more questions about your overall experience of dealing with Revenue and Customs on behalf of clients over the last 12 months, that is to say between [MONTH] [YEAR] and today.

If any of the following questions do not apply to you then please say so.

So first of all...

B8 : Customer Experience A

Begin block

Scripter notes: ROTATE CUSTOMER EXPERIENCE BLOCK A WITH BLOCK B

Q30 : Q3find :

Single coded

On a scale of 1 to 5, where 5 is very easy and 1 is very difficult, how easy or difficult was it to find any information you needed on tax issues from Revenue and Customs?

IF NECESSARY: If you have done this more than once, please give your overall assessment.

- 1 5 - very easy
- 2 4
- 3 3
- 4 2
- 5 1 - very difficult
- 6 don't know
- 7 not applicable

**Position fixed*

Q31 : Q3qual :**Single coded**

How would you rate the quality of information you have looked for or received from Revenue and Customs over the last 12 months? Please rate the quality of information on a scale of 1 to 5, where 5 is very good and 1 is very poor.

IF NECESSARY: If you have had contact with Revenue and Customs more than once please give your overall assessment.

- 1 5 - very good
- 2 4
- 3 3
- 4 2
- 5 1 - very poor
- 6 don't know
- 7 not applicable

Position fixed*Q32 : Q3navi :****Matrix**

Please tell me how strongly you agree or disagree with each of the following statements about any of your dealings with Revenue and Customs in the last 12 months.

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenue and Customs made clear what steps I needed to take | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs made clear what information I needed to check or provide | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs made it clear when everything was completed | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Q29 : q3right :

Single coded

Thinking about all of your experiences of Revenue and Customs over the last 12 months...

Overall, on a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were Revenue and Customs at getting tax transactions right?

- 1 5 - very good
- 2 4
- 3 3
- 4 2
- 5 1 - very poor
- 6 don't know
- 7 not applicable

**Position fixed*

B8 : Customer Experience A

End block

B9 : Customer Experience B

Begin block

Scripter notes: RANDOMISE QUESTIONS IN BLOCK B

Q33 : Q3owner :**Single coded**

Thinking specifically about the outcomes of all of your dealings with Revenue and Customs in the last 12 months...

On a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were Revenue and Customs at resolving any queries or issues?

IF NECESSARY: If you have had more than one dealing with Revenue and Customs on behalf of your clients over the last 12 months, please give your overall assessment.

- 1 5 - very good
- 2 4
- 3 3
- 4 2
- 5 1 - very poor
- 6 don't know
- 7 not applicable

Position fixed*Q34 : Q3time :****Single coded**

Generally during your dealings with Revenue and Customs over the last 12 months, how acceptable was the time taken to reach the end result?

Please answer on a scale of 1 to 5, where 5 is very acceptable and 1 is very unacceptable.

IF NECESSARY: If you have had contact with Revenue and Customs on behalf of your clients more than once between [month] of [year] and today, please give your overall assessment

- 1 5 - very acceptable
- 2 4
- 3 3
- 4 2
- 5 1 - very unacceptable
- 6 don't know
- 7 not applicable

**Position fixed*

Scripter notes: Textfill [month] [year] as appropriate

Q35 : Q3staff :**Matrix**

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statements about your dealings with Revenue and Customs in the last 12 months...

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenue and Customs were professional | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs had systems which were good at preventing me from making mistakes | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

B9 : Customer Experience B**End block****Q25 : Q3overall :****Single coded**

Thinking of all your experiences of Revenue and Customs over the last 12 months, please rate Revenue and Customs on a scale of 1 to 5, where 5 is very good and 1 is very poor.

- 1 5 - very good
- 2 4
- 3 3
- 4 2
- 5 1 - very poor
- 6 don't know
- 8 Refused
- 7 not applicable

**Position fixed*

Q28 : Q3pos :

Multi coded

And can I just ask, in the last 12 months, did you have any **particularly** good or bad experiences of dealing with Revenue and Customs?

CODE ALL THAT APPLY

- 1 Yes - good experiences
- 2 Yes - bad experiences
- 3 No
- 4 don't know
- 5 refused

**Exclusive *Position fixed*

**Exclusive *Position fixed*

**Exclusive *Position fixed*

Q26 : q3improv :

Single coded

And thinking about your experiences of Revenue and Customs over the **last** 12 months, how does this compare with the **previous** 12 months? Do you think your experiences of Revenue and Customs have got better or worse?

READ OUT

- 1 A lot better
- 2 A little better
- 3 Stayed the same
- 4 A little worse
- 5 A lot worse
- 8 not applicable - DO NOT READ OUT
- 6 don't know - DO NOT READ OUT
- 7 refused - DO NOT READ OUT

**Position fixed*

**Position fixed*

Q27 : q3behalf :

Single coded

And how easy or difficult does Revenue and Customs make it for you to act on behalf of your clients?
Please answer on a scale of 1 to 5, where 5 is very easy and 1 is very difficult.

- 1 5 - very easy
- 2 4
- 3 3
- 4 2
- 5 1 - very difficult
- 6 don't know
- 7 refused
- 8 not applicable

**Position fixed*

**Position fixed*

**Position fixed*

B7 : Customer Experience

End block

B10 : Health of Tax Administration System

Begin block

Scripter notes: ROTATE ALL QUESTIONS IN BLOCK (EXCEPT INTRO TEXT)

T6 : T3 :

Text

I would like to ask you some further questions about your experiences of Revenue and Customs on behalf of your clients over the last 12 months, that is from [MONTH] [YEAR] to today.

Again, if any of the following do not apply, please just say so.

Please tell me how strongly you agree or disagree with the following statements... Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

Random

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenue and Customs treated my clients fairly | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs ensured that my clients only paid and received the correct amount of taxes | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs minimised the cost, time and effort it took my clients to deal with their tax affairs | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs treated my clients as honest | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Scripter notes: Add [month] and [year] in as appropriate

Q38 : q4person :

Single coded

How strongly do you agree or disagree that over the last 12 months the information and services provided by Revenue and Customs have been tailored to you and your clients? Please answer on a scale of 1 to 5, where 5 is agree strongly, and 1 is disagree strongly.

- 1 5 - agree strongly
- 2 4
- 3 3
- 4 2
- 5 1 - disagree strongly
- 6 don't know
- 7 not applicable

**Position fixed*

**Position fixed*

Q37 : q4ease :

Single coded

Over the last 12 months how easy or difficult have you found it to deal with tax issues? Please answer on a scale of 1 to 5, where 5 is very easy, and 1 is very difficult.

- 1 5 - very easy
- 2 4
- 3 3
- 4 2
- 5 1 - very difficult
- 6 don't know
- 7 not applicable

**Position fixed*

**Position fixed*

B10 : Health of Tax Administration System

End block

B11 : Reputation

Begin block

T7 : T4 :

Text

I would like to move away now from your dealings on behalf of your clients over the last 12 months, and for you to think more broadly about Revenue and Customs.

For the next few questions we are interested in your personal views and opinions of Revenue and Customs.

Q39 : Q5rep :

Matrix

To what extent do you agree or disagree with the following statements... Please answer on a scale of 1 to 5, where 5 is agree strongly, and 1 is disagree strongly

Random

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenue and Customs applies penalties and sanctions equally for all of its customers | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs ensures all of its customers pay or receive the correct amount of tax | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Revenue and Customs is an efficient organisation that does not waste money | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Q51 : Q51 :

Single coded

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statement:

Revenue and Customs ensures that customers' data and personal information is treated confidentially

- 1 5 - agree strongly
- 2 4
- 3 3
- 4 2
- 5 1 - disagree strongly
- 6 don't know

Q40 : Q5favor :

Single coded

And how favourable or unfavourable is your overall opinion of Revenue and Customs taking into account everything you think is important? Is your overall opinion ...

READ OUT

- 1 Very favourable
- 2 Mainly favourable
- 3 Neither favourable nor unfavourable
- 4 Mainly unfavourable
- 5 Very unfavourable
- 6 don't know - DO NOT READ OUT

**Position fixed*

Q41 : Q5advo :

Single coded

Which of these phrases best describes the way you would speak about Revenue and Customs to other people or organisations? Would you...

READ OUT

- 1 Speak well of Revenue and Customs without being asked
- 2 Speak well of Revenue and Customs if asked
- 3 Be neutral towards Revenue and Customs
- 4 Be critical of Revenue and Customs if asked
- 5 Be critical of Revenue and Customs without being asked
- 6 don't know/no opinion - DO NOT READ OUT

**Position fixed*

Scripter notes: Reverse answer scale for half of sample

Q42 : Q5conf :

Single coded

How confident are you in the way Revenue and Customs are doing their job? Please rate Revenue and Customs on a scale of 1 to 5 where 5 is very confident and 1 is not at all confident.

- 1 5 - very confident
- 2 4
- 3 3
- 4 2
- 5 1 - not at all confident
- 6 don't know

**Position fixed*

B11 : Reputation

End block

B12 : Compliance

Begin block

T8 : T8 :

Text

For the next set of questions we are interested in your personal views and opinions about compliance with the tax system. Even if you do not know the answers we would like you to tell us what your general feeling would be.

Q45 : Q6caught :

Single coded

How likely would you say it is for individuals and businesses that regularly evade paying income or corporation tax to get caught? Would you say it is...

READ OUT

- 1 Very likely
- 2 Quite likely
- 3 Not very likely
- 4 Not at all likely
- 5 don't know - DO NOT READ OUT
- 6 refused - DO NOT READ OUT

**Position fixed*

Q46 : Q6firm :

Single coded

Do you think that Revenue and Customs deals more firmly or less firmly now with customers that do not pay the correct amount of tax than it did a few years ago? Is that...

READ OUT

- 1 More firmly
- 2 Less firmly
- 3 About the same
- 4 don't know - DO NOT READ OUT
- 5 refused - DO NOT READ OUT

**Position fixed*

Q47 : Q6effort :

Single coded

Do you think Revenue and Customs is currently putting too much, too little or about the right amount of effort into reducing income and corporation tax evasion?

- 1 Too much
- 2 Too little
- 3 About the right amount
- 4 don't know - DO NOT READ OUT
- 5 refused - DO NOT READ OUT

**Position fixed*

B12 : Compliance

End block

B3 : Demographics

Begin block

T2 : T2 :

Text

Now I'd like to ask you a few questions about your business to be used for analysis purposes only.

First of all...

ASK ONLY IF Q12 : Q1dumsamp=1

Q10 : Q7sites :

Single coded

Can I just check, is this workplace...

- 1 The only site belonging to this firm?
- 2 One of a number of sites belonging to this firm?
- 3 Don't know - DO NOT READ OUT
- 4 Refused - DO NOT READ OUT

Scripter notes: ASK IF IDBR SAMPLE

Q11 : Q7numemp :

Single coded

Can you tell me roughly how many people there are employed in the organisation as a whole in the UK BESIDES yourself?

IF RESPONDENT UNSURE ASK FOR ROUGH ESTIMATE

- 1 0 (i.e. sole trader with no employees)
- 2 1-4
- 3 5-9
- 4 10-19
- 5 20-49
- 6 50-99
- 7 100-249
- 8 250 or over
- 9 Don't know
- 10 Refused

For how long has this business been trading?

CODE TO SCALE OR READ OUT IF NECESSARY

IF UNSURE, PROBE FOR ESTIMATE

- 1 Less than 6 months
- 2 More than 6 months up to a year
- 3 More than 1 up to 2 years
- 4 More than 2 up to 3 years
- 5 More than 3 up to 4 years
- 6 More than 4 up to 5 years
- 7 More than 5 up to 10 years
- 8 More than 10 years
- 9 don't know - DO NOT READ OUT
- 10 refused - DO NOT READ OUT

**Position fixed*

And what is your annual turnover?

CODE TO BANDS, IF UNSURE, PROMPT WITH BROAD RANGES (E.G. MORE OR LESS THAN £500,000), BEFORE PROMPTING WITH BANDS

- 1 Up to £15,000
- 2 Over £15,000 but not more than £60,000
- 3 Over £60,000 but not more than £82,000
- 4 Over £82,000 but not more than £150,000
- 5 Over £150,000 but not more than £250,000
- 6 Over £250,000 but not more than £500,000
- 7 Over £500,000 but not more than £660,000
- 8 Over £660,000 but not more than £1million
- 9 Over £1million but not more than £5million
- 10 Over £5million but not more than £10million
- 11 Over £10million
- 12 Don't know - DO NOT READ OUT
- 13 Refused - DO NOT READ OUT

Is your business ...?

IF CANNOT PICK ONE ASK: What best describes your business?

READ OUT

- 1 An accountancy firm
- 2 A book keeping firm
- 3 A payroll bureau
- 4 A tax advisor
- 5 A VAT consultant
- 6 Other (please specify) - INTERVIEWER NOTE: PLEASE CHECK 'OTHER' CANNOT FIT INTO CODE 1
- 5 FIRST
- 7 don't know - DO NOT READ OUT **Position fixed*

Scripter notes: Add [textfill] if sole trader
Make 'other(specify)' open

Q6 : q7serv :

Multi coded

In which of the following ways do you represent clients? I'm talking about the **main** ways in which you represent them in relation to their tax affairs.

READ OUT. CODE ALL THAT APPLY.

- 1 Calculating tax payable
 - 2 Dealing with enquiries from clients
 - 3 Dealing with Revenue and Customs interventions (IF NECESSARY: When there is contact from Revenue and Customs querying something on a client's accounts)
 - 4 Filing returns
 - 5 Providing general advice on taxation issues
 - 6 Trusts work
 - 7 Tax planning
 - 8 Registering for tax
 - 9 Preparing accounts
 - 10 Payment advice (IF NECESSARY: Advice of payment of taxes and duties to Revenue and Customs which is given to clients)
 - 11 Other (specify)
 - 12 don't know - DO NOT READ OUT
- *Exclusive *Position fixed*

Scripter notes: Make 'other (specify)' open

Q7 : q7numclient :

Single coded

Approximately how many clients does your business represent?

READ OUT IF NECESSARY

- 1 0-9
- 2 10-49
- 3 50-249
- 4 250-999
- 5 1000+
- 7 don't know - DO NOT READ OUT

**Position fixed*

Q49 : Q7recon :

Single coded

Revenue and Customs may be conducting some further research on these topics in the future. Would you be happy for someone from TNS BMRB to re-contact you and invite you to participate in this research?

- 1 Yes
- 2 No
- 3 don't know

**Position fixed*

ASK ONLY IF Q49 : Q7recon=1

Q50 : Q7recon2 :

Single coded

And would you be happy to allow TNS BMRB to pass your contact details on to another research agency to re-contact you in relation to further research for Revenue and Customs?

ADD IF NECESSARY: this would only be for research on behalf of Revenue and Customs

- 1 Yes
- 2 No
- 3 don't know

**Position fixed*

B3 : Demographics

End block