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# HMRC Large Business Panel Survey 2010

## 1 Quantitative questionnaire (CATI)

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HMRC Large Business Panel Survey

Telephone

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### SAMPLE TYPE

Type 1	1	(LBS)
Type 2	2	(LC with CRM)
Type 3	3	(LC with CC)

## S Screener

IF HAVE CONTACT NAME

- S1 **Good morning / afternoon. My name is NAME and I am calling on behalf of HMRC, from IFF Research. Could I speak to [INSERT NAME FROM SAMPLE] please?**

ADD IF NECESSARY: I was given this name as the most relevant person for this survey from HMRC records/ in an earlier call to your company.

IF HAVE NO CONTACT NAME AND LBS (TYPE 1)

- S2 **Good morning / afternoon. My name is NAME and I am calling on behalf of HMRC, from IFF Research. IFF Research is carrying out an exercise for HM Revenue and Customs (HMRC) to explore large business customers' experiences of doing business with them. Could I speak to the Head of Tax or person with overall responsibility for dealing with Revenue and Customs on behalf of the company'?**

*NOTE: WHERE THERE IS NO 'HEAD OF TAX' ASK IMMEDIATELY FOR 'HEAD OF FINANCE'.*

ADD IF NECESSARY: **This is the person who deals with the Revenue and Customs Customer Relationship Manager on behalf of the business.**



- S3 IF NO NAME AND LC (TYPE 2 OR 3)  
**Good morning / afternoon. My name is NAME and I am calling on behalf of HMRC, from IFF Research. Could I speak to the Head of Tax or person with overall responsibility for dealing with Revenue and Customs on behalf of the company'?**

*NOTE: WHERE THERE IS NO 'HEAD OF TAX' ASK IMMEDIATELY FOR 'HEAD OF FINANCE'.*

Transferred	1	CONTINUE
Hard appointment	2	MAKE APPOINTMENT
Soft Appointment	3	
Named contact no longer works here	4	ASK S4
<b>Refusal</b>	5	<b>ASK S3a and THANK AND CLOSE</b>
<b>Not available in deadline</b>	6	<b>THANK AND CLOSE</b>
<b>Unobtainable/wrong number</b>	7	
<b>Business closed down</b>	8	
<b>Business moved</b>	9	
<b>Residential line</b>	10	
<b>Fax Line</b>	11	CALL BACK LATER
<b>Engaged</b>	12	

- IF REFUSAL (S3=4)  
 S3a **Can I just check why?**

Company policy not to surveys	1	<b>THANK AND CLOSE</b>
Company policy not to transfer to senior members of staff	2	
Other (WRITE IN)	3	
Refused to say	4	



IF NAMED CONTACT NO LONGER WORKS THERE (S3=4)

S4 **Can I take the name of the person it would be most appropriate to speak to?**

Yes – RECORD NAME AND JOB TITLE	1	ASK TO TRANSFER AND RE INTRODUCE GO TO S3
<b>No</b>	2	<b>THANK AND CLOSE</b>

WHEN PUT THROUGH TO CORRECT RESPONDENT

S5 **My name is.....and I am calling from IFF Research, an independent market research company. We are working on behalf of HMRC on a programme of research to identify ways that the service provided to customers can be improved.****You should have received a letter from Melanie Dawes, Business Tax Director General, at HMRC about this research.**

IF NECESSARY: The research will focus in particular on perceptions of change to HMRC's relationship with its customers. The aim of the research is to help HMRC to be more responsive to businesses such as yours.

IF NECESSARY: I would like to assure you that all the information we collect will be kept in the strictest confidence and used for research purposes only. We will not pass any of your details onto any other companies. It will not be possible to identify any individual or individual company in the results that we report to HMRC and the answers you give will not be traced back to you.

**Is now a convenient time for you to answer some questions or would you prefer we make an appointment for another time?**

WHEN THROUGH TO THE CORRECT PERSON

Continue	1	CONTINUE
Hard appointment	2	MAKE APPOINTMENT
Soft appointment	3	
Request letter is re sent	4	ASK S6
Refusal	5	ASK S7

IF REQUEST LETTER (S5=4)

S6 **Would you prefer us to re-send it by e-mail or post?**

E-mail	1	TAKE E-MAIL ADDRESS AND MAKE APPOINTMENT TO CALL BACK
Post	2	CHECK ADDRESS AND MAKE APPOINTMENT TO CALL BACK



IF REFUSE (S5=5)

S7 **Can I check why you don't want to take part?**

CODE ALL THAT APPLY

Too busy (timing / capacity reasons)	1	
Company policy	2	
Does not take part/ believe in surveys	3	
Anti Government / HMRC	4	
Concerns about confidentiality / privacy reasons	5	
Annual leave	6	
Business in dispute with HMRC	7	
Taken part in other HMRC research projects recently	8	
Taken part in research projects for other organisations recently	9	
Not interested in the project	10	
Refused to say	11	
Other (WRITE IN)	12	

S8 **This research forms part of a longer term study that HMRC is conducting to track the changing needs of large businesses and their relationship with HMRC over time. Would you be willing to be re-contacted?**

<b>Yes</b>	1	<b>THANK AND CLOSE</b>
<b>No</b>	2	
<b>DO NOT READ OUT Don't know</b>	3	



**REASSURANCES TO USE IF NECESSARY**

The interview will take around 20 minutes to complete.

Please note that all data will be reported as overall percentages and without your express permission your answers will not be reported to HMRC in any way that would allow you to be identified.

If respondent wishes to confirm validity of survey or get more information about aims and objectives, they can call:

- **To check IFF's credentials: Market Research Society on 0500 396 999**
- **For extra information about the study: Gill Stewart or Alistair Kuechel at IFF: 0207 250 3035**
- **To confirm research is genuinely on behalf of HMRC: Adam Roberts, Research Officer at HMRC on 0207 147 3783**

ASK ALL

- S9 **And can I just check that I am talking to the person with overall responsibility for dealing with HMRC on behalf of the company, for at least one of Corporation Tax, VAT or PAYE and National Insurance?**

Yes	1	ASK S11
No	2	ASK S10

ASK IF NOT RESPONSIBLE (S9=2)

- S10 **We really appreciate your assistance, but for the purposes of this research we have been asked to look for someone who has responsibility for dealing with at least one of Corporation Tax, VAT or PAYE/National Insurance. Can I speak to this person?**

Yes RECORD NAME AND JOB TITLE	1	ASK TO TRANSFER AND RE INTRODUCE GO TO S3
<b>No</b>	2	<b>THANK AND CLOSE</b>

ASK ALL

- S11 **For the purpose of this survey where we ask about your business, we are referring to the whole of the business in the UK. That is all businesses under common ownership in the UK including all subsidiaries and local holding companies.**

**To ensure our records are up to date can I just check, is your business part of a larger group?**

Yes	1	ASK S12
No	2	ASK S17
DO NOT READ OUT Don't know	3	ASK S12



IF PART OF A LARGER GROUP (S11=1 OR 3)

S12 **Is your business a UK owned group or are you part of a larger foreign owned group?**

UK owned	1	
Part of a larger foreign owned group	2	
DO NOT READ OUT Don't know	3	

S13 **Do you manage the group's UK tax affairs?**

ADD IF NECESSARY: This question is referring to whether you manage the group's tax affairs on behalf of the business or company

Yes	1	ASK S17
No	2	ASK S14
DO NOT READ OUT Don't know	3	

IF DON'T MANAGE GROUPS AFFAIRS (S13=2 OR 3)

S14 **Does another UK group have responsibility for your tax affairs?**

Yes	1	ASK S15
No	2	ASK S17
DO NOT READ OUT Don't know	3	

IF ANOTHER GROUP HAS RESPONSIBILITY (S14=1)

S15 **Who is the ultimate parent in charge of your UK group?**

WRITE IN		
DO NOT READ OUT Don't know	1	



IF DO NOT MANAGE GROUP TAX AFFAIRS (S14=1)

S16 **I'm sorry we only need to talk to businesses whose tax affairs are not controlled by a larger UK group**

**THANK AND CLOSE**

ASK ALL

S17 **How many people are employed by your business in the UK?**

WRITE IN

IF DON'T KNOW EXACT NUMBER – PROMPT WITH RANGES

Less than 100	1
100-249	2
250-499	3
500-999	4
1000-4999	5
5000+	6
DO NOT READ OUT Don't Know	X

S18 **And approximately what is the UK turnover of your business?**

PROMPT WITH RANGES

Under £41.5m	7
£41.5m-£49m	8
£50m-£99m	9
£100m-£499m	10
£500m-£999m	11
£1000m+	6
DO NOT READ OUT Don't Know	7
DO NOT READ OUT Refused	8



ASK IF PART OF A LARGER FOREIGN GROUP (S12=2)

S19 **And approximately what is the global turnover of the overall group which your business is part of?**

PROMPT WITH RANGES

Under £41.5m	12
£41.5m-£49m	13
£50m-£99m	14
£100m-£499m	15
£500m-£999m	16
£1000m+	6
DO NOT READ OUT Don't Know	7
DO NOT READ OUT Refused	8

ASK ALL

S20 **Approximately what are the gross total assets of your UK business worth?**

PROMPT WITH RANGES

Under £35.7m	17
£35.7m-£49m	18
£50m-£99m	19
£100m-£499m	20
£500m-£999m	21
£1000m+	6
DO NOT READ OUT Don't Know	7
DO NOT READ OUT Refused	8





ASK ALL

S21 **And what is your business's main activity?**

PROBE AS NECESSARY:

**Within which sectors does your business work****What is the main product or service offered by your business?****What exactly is made or done by your business?****What material or machinery does that involve using?**

WRITE IN. CODE TO SIC 4-DIGIT AFTER INTERVIEW.

S22 **Approximately how long have you worked for this organisation?**

PROMPT WITH RANGES. SINGLE CODE.

Up to 3 months	1	
Over three months but less than a year	2	
A year or more	3	
DO NOT READ OUT: Don't know	4	

ASK ALL

S23 **Thinking about all of the taxes that your business deals with HMRC about, does your business...**

READ OUT. SINGLE CODE.

Deal with all aspects of these taxes in house	1	GO TO SECTION A
Deal with some things in house and use an agent or tax advisor to deal with others	2	GO TO S24
Use an agent to deal with all of your HMRC tax affairs and do nothing in house	3	GO TO S24
DO NOT READ OUT: Don't know	4	GO TO SECTION A



IF USE AGENT FOR SOME / ALL TAX AFFAIRS (S23=2 or 3)

S24 **If you had a question about your business tax affairs that you were unable to answer within the business, would you usually...**

IF THEY SAY BOTH OR IT DEPENDS ADD: Do you mean sometimes you contact HMRC and sometimes you contact an agent?

*READ OUT. SINGLE CODE.*

Contact HMRC directly	1	
Contact an agent or tax advisor	2	
Sometimes contact HMRC, sometimes contact an agent	3	
DO NOT READ OUT: would contact both HMRC and a tax agent / advisor for the same issue	4	
DO NOT READ OUT: Don't know	5	

IF USE AGENT FOR SOME / ALL TAX AFFAIRS (S23=2 or 3)

S25 **Do you use any of the following big four accountancy firms?**

*READ OUT. CODE ALL THAT APPLY.*

PriceWaterHouseCoopers	1	COTINUE TO SECTION A
KPMG	2	
Deloitte	3	
Ernst and Young	4	
DO NOT READ OUT: DO not use any	5	
DO NOT READ OUT: Don't know	6	
Refused	7	



**FINAL OUTCOME – TO BE RECORDED FOR ALL SAMPLE CONTACTED**

<b>Detailed outcome code</b>	<b>Definition</b>	<b>OVERALL OUTCOME</b>
Achieved interview – <i>can be contacted next year</i>	COMPLETE AN I1=1	<b>1 FULL INTERVIEW</b>
Achieved interview – <i>do not contact next year</i>	COMPLETE I1=2	<b>1 FULL INTERVIEW</b>
Unobtainable / wrong number	S3=7	<b>3 NON CONTACT</b>
Respondent hard refusal - time constraints – <i>can be contacted next year</i>	S7=1 AND S8=1	<b>4 REFUSAL</b>
Respondent hard refusal - taken part in other research -- <i>can be contacted next year</i>	S7=8,9 AND S8=1	<b>4 REFUSAL</b>
Respondent hard refusal - other reason -- <i>can be contacted next year</i>	S7=2,3,4,5,6,7,10,11,12 AND S8=1	<b>4 REFUSAL</b>
Respondent hard refusal - time constraints – <i>do not contact next year</i>	S7=1 AND S8 IS NOT 1	<b>4 REFUSAL</b>
Respondent hard refusal - taken part in other research - <i>do not contact next year</i>	S7=8,9 AND S8 IS NOT 1	<b>4 REFUSAL</b>
Respondent hard refusal - other reason - <i>do not contact next year</i>	S7=2,3,4,5,6,7,10,11,12 AND S8 IS NOT 1	<b>4 REFUSAL</b>
Gatekeeper refusal - against company policy	S3a=1	<b>4 REFUSAL</b>
Gatekeeper refusal to transfer respondent	S3a=2	<b>4 REFUSAL</b>
Gatekeeper refusal - other refusal	S3a=3,4	<b>4 REFUSAL</b>
Unable to identify correct respondent	S4=2	<b>3 NON CONTACT</b>
Respondent not available during fieldwork	S3=6	<b>5 OTHER NON-RESPONSE</b>
Business closed down	S3=8	<b>7 NOT ELIGIBLE</b>
Business moved	S3=9	<b>7 NOT ELIGIBLE</b>
Not a business number	S3=10	<b>7 NOT ELIGIBLE</b>
Respondent stopped interview	STOPPED	<b>2 PARTIAL INTERVIEW</b>
Screen out – part of a larger group	S13=2 or 3	<b>7 NOT ELIGIBLE</b>



## A Overall ratings of service

ASK ALL

- A2 **Throughout this interview please could you think about your experiences of dealing with HMRC at this organisation (and not any organisations you may have worked with previously).**

**Overall, thinking about ALL of your dealings with HMRC,**[TEXT SUB: IF S22=3 in the last 12 months, IF S22=1,2,4 since you've been with the company] , **how would you rate your experience of dealing with them?**

*READ OUT. SINGLECODE.*

Very good	1	
Fairly good	2	
Neither good nor poor	3	
Fairly poor	4	
Very poor	5	
DO NOT READ OUT: Don't know	6	

IF WORKED FOR COMPANY FOR LONGER THAN 12 MONTHS (S22/3)

- A3 **In comparison with 12 months ago, how would you rate your overall experience of dealing with HMRC?**

*READ OUT. SINGLECODE.*

Much worse	1	
Slightly worse	2	
No change	3	
Slightly better	4	
Much better	5	
DO NOT READ OUT: Did not deal with HMRC a year ago	6	
DO NOT READ OUT: Don't know	7	

ASK ALL

- A4 **I am going to read out a few things that might be said about the experience of dealing with HMRC. Please say how much you agree or disagree with each one. So, first of all:**



READ OUT EACH STATEMENT. ONE CODE PER STATEMENT.

DP: ROTATE STATEMENTS

	Strongly Agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Disagree strongly	DO NOT READ OUT DK	DO NOT READ OUT: It Varies
They treat your business fairly	1	2	3	4	5	6	7
They are consistent in the way they deal with your business	1	2	3	4	5	6	7
They are a joined up organisation	1	2	3	4	5	6	7
Their decision making process is transparent	1	2	3	4	5	6	7
They actively seek a cooperative relationship with you	1	2	3	4	5	6	7
They provide easy access to taxation specialists for advice	1	2	3	4	5	6	7



- A5 **When answering the next few questions please can you think about all contact that you personally have with HMRC. This would include visits, phone calls, letters, visiting the HMRC, email, or any other contact you have made or received.**

**I am going to read out a few things that might be said about dealing with staff at HMRC. Please say how much you agree or disagree with each one. So, first of all...**

*READ OUT EACH STATEMENT. ONE CODE PER STATEMENT.*

DP: ROTATE STATEMENTS.

ENSURE STATEMENTS A4\_3 AND A4\_4 ARE ALWAYS ASKED TOGETHER

	Strongly Agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Disagree strongly	DO NOT READ OUT DK	DO NOT READ OUT: It varies
They have the necessary levels of technical expertise	1	2	3	4	5	6	7
They have a good understanding of your business	1	2	3	4	5	6	7
They provide a response to your queries within an agreed timeframe	1	2	3	4	5	6	7
The agreed timeframes are appropriate	1	2	3	4	5	6	7
They provide a reliable response to your queries	1	2	3	4	5	6	7
The tone of their communications is professional	1	2	3	4	5	6	7



## B Relationship Management

LC CC ONLY (TYPE=3)

**B1 Have you ever dealt personally with the HMRC Customer Co-ordinator responsible for your business?**

**IF NECESSARY: Your Customer Co-ordinator is a named contact at HMRC. Their role involves helping you resolve any queries and identifying the right people to talk to within HMRC.**

Yes	1	
No	2	
DO NOT READ OUT: Don't know	3	

IF HAVE DEALT WITH CC (B1=1)

**B1a And has this contact involved your Customer Co-ordinator ...?**

READ OUT – CODE ONE ONLY

Assisting you in some way	1	
Or just being introduced to you	2	
DO NOT READ OUT: Don't know	4	

IF HAVE NOT DEALT WITH CC (B1=2 OR 3)

**B1b Why have you not been in contact with your CC?**

DO NOT READ OUT – CODE ALL THAT APPLY

I have never heard of a CC	1	
I have heard of a CC but do not know who my CC is	2	
I have had no reason to contact my CC	3	
I have not wanted to contact my CC	4	
I have not had time to contact my CC yet	5	
I am about to contact my CC	6	
OTHER – specify	7	
Don't know	8	

LBS AND LC WITH CRM ONLY (TYPE=1 OR 2)



B2 Do you ever deal personally with the Customer Relationship Manager responsible for your business?

Yes	1	
No	2	
DO NOT READ OUT: Don't know	3	

IF DEAL WITH CRM / CC (B1A=1 OR B2=1)

B3 When you deal with HMRC is it usually through the [TEXT SUB: IF B1=1 "Customer Co-ordinator" if B2=1 "Customer relationship Manager"] or through other staff at HMRC?

READ OUT. SINGLECODE

Usually through [TEXT SUB: IF B1=1 "Customer Co-ordinator" if B2=1 "Customer relationship Manager"]	1	
Usually through other staff	2	
Fairly evenly split	3	
DO NOT READ OUT: Don't know	4	





- B4 Thinking specifically about the [TEXT SUB: IF B1A=1 “Customer Co-ordinator” if B2=1 “Customer relationship Manager”] responsible for your business, how would you rate them on each of the following?**

*READ OUT EACH STATEMENT. ONE CODE PER STATEMENT*

DP: ROTATE STATEMENTS

ENSURE STATEMENTS B4\_4 AND B4\_5 ARE ALWAYS ASKED TOGETHER

	Very good	Fairly good	Neither good nor poor	Fairly poor	Very poor	DO NOT READ OUT DK
Being easy to contact	1	2	3	4	5	6
Their willingness to help you	1	2	3	4	5	6
Ensuring that your queries are dealt with effectively	1	2	3	4	5	6
The extent to which they respond within the timeframes agreed	1	2	3	4	5	6
The extent to which the timeframes they agree for response are appropriate	1	2	3	4	5	6
ONLY ASKED IF B2=1 (CRM) Their overall expertise in taxation	1	2	3	4	5	6
ONLY ASKED IF B2=1 (CRM) Their ability to make appropriate decisions	1	2	3	4	5	6
ONLY ASKED IF B2=1 (CRM) Their commercial understanding, in relation to your business	1	2	3	4	5	6



B5 **Still thinking specifically about the [TEXT SUB: IF B1A=1 "Customer Co-ordinator" if B2=1 "Customer relationship Manager"] responsible for your business, how would you rate your overall relationship with them?**

*READ OUT. SINGLE CODE.*

Very good	1	
Fairly good	2	
Neither good nor poor	3	
Fairly poor	4	
Very poor	5	
DO NOT READ OUT Don't know	6	
DO NOT READ OUT Refused	7	



## C Real time

We are going to ask you some questions about real time working. Real time working is defined as looking at issues or transactions as they arise in a financial year or accounting period before the return has become due.

LBS AND LC WITH CRM ONLY (TYPE=1 OR 2)

**C1 How often, if ever, have you discussed direct tax issues in real time with HMRC?**

READ OUT. SINGLECODE.

Once	1	
Occasionally	2	
Frequently	3	
Never	4	GO TO SECTION D
DO NOT READ OUT Don't know	5	
DO NOT READ OUT Refused	6	

ASK IF DISCUSSED REAL TIME TAX ISSUES (C2=1,2,3)

**C2 Thinking about tax issues that you have raised with HMRC in real time, please say how much you agree or disagree with the following..**

READ OUT EACH STATEMENT. ONE CODE PER STATEMENT.

DP: ROTATE STATEMENTS

	Strongly Agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Disagree strongly	DO NOT READ OUT DK
Issues are agreed more quickly	1	2	3	4	5	6
It increases business's certainty about their tax affairs	1	2	3	4	5	6
It is only useful for less complex issues	1	2	3	4	5	6
It reduces business's costs	1	2	3	4	5	6



## D Information and guidance

ASK ALL

- D1 **We would now like you to think about HMRC information and guidance. To what extent do you agree or disagree that the information and guidance published by HMRC is...**

*ADD IF NECESSARY: By information and guidance we mean all materials published by HMRC including the website and hard copy materials such as leaflets and manuals*

*READ OUT EACH STATEMENT. ONE CODE PER STATEMENT.*

DP: ROTATE STATEMENTS

	Strongly Agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Disagree strongly	DO NOT READ OUT DK	DO NOT READ OUT: It varies
Accurate	1	2	3	4	5	6	7
Easy to use	1	2	3	4	5	6	7
Easy to find	1	2	3	4	5	6	7
Up to date	1	2	3	4	5	6	7



## E Compliance

ASK ALL

- E1 **Over the past 12 months has the administrative burden of tax compliance increased, decreased, or stayed at the same level?**

*READ OUT. SINGLECODE.*

Increased	1	
Stayed the same	2	
Decreased	3	
DO NOT READ OUT: Don't know	4	

- E2 **Over the past 12 months has the overall cost of tax compliance increased or decreased, or stayed at the same level?**

ADD IF NECESSARY: **When you think of the overall cost of tax compliance please include all direct and indirect time costs incurred**

*READ OUT. SINGLECODE.*

Increased	1	
Stayed the same	2	
Decreased	3	
DO NOT READ OUT: Don't know	4	

ASK ALL

- E3 **I am now going to read out several statements about HMRC and tax compliance. Again please say how much you agree or disagree with each one...**

*READ OUT EACH STATEMENT. ONE CODE PER STATEMENT.*

DP: ROTATE STATEMENTS



	Strongly Agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Disagree strongly	DO NOT READ OUT DK	DO NOT READ OUT: It varies
They take your business's needs into account in the way they deal with your business	1	2	3	4	5	6	7
They take your track record on tax into account	1	2	3	4	5	6	7
They have a good understanding of your business's level of risk with regard to tax compliance	1	2	3	4	5	6	7
They provide your business with certainty in its tax affairs	1	2	3	4	5	6	7
They make it clear what you need to do to be compliant	1	2	3	4	5	6	7

E4 **How much do you agree or disagree that** ,[TEXT SUB: IF S22=3 in the last 12 months, IF S22=1,2,4 since you've been with the company]...  
*READ OUT EACH STATEMENT. ONE CODE PER STATEMENT.*

DP: ROTATE STATEMENTS

	Strongly Agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Disagree strongly	DO NOT READ OUT DK	DO NOT READ OUT: It varies
HMRC have been able to correctly identify which issues should be considered as high risk tax issues	1	2	3	4	5	6	7
HMRC have become more focused on the high risk tax issues that affect businesses and are now less concerned about the low risk matters	1	2	3	4	5	6	7
HMRC have become more likely to consult with businesses about potential changes of administering the tax system	1	2	3	4	5	6	7

E5 **Thinking about the way in which disagreements are resolved between HMRC and your business, I would like you to think about your experiences and tell me how much you agree or disagree that...**

*READ OUT EACH STATEMENT. ONE CODE PER STATEMENT.*

DP NOTE: DO NOT ROTATE E5\_1 and E5\_2 – ASK THESE FIRST



	Strongly Agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Disagree strongly	DO NOT READ OUT DK	DO NOT READ OUT: It varies	DO NOT READ OUT: Not applicable (no disagreements with HMRC)
HMRC makes it clear what you need to do to address any concerns	1	2	3	4	5	6	7	8
HMRC makes it clear to you what their areas of concern are	1	2	3	4	5	6	7	8
ROTATE REMAINING STATEMENTS								
In resolving disagreements, HMRC demonstrates an understanding of the commercial pressures your business faces	1	2	3	4	5	6	7	SKIP TO SECTION F
HMRC resolves disagreements within the timeframes agreed	1	2	3	4	5	6	7	SKIP TO SECTION F
The timeframes within which HMRC agrees to resolve disagreements are appropriate	1	2	3	4	5	6	7	SKIP TO SECTION F
HMRC has improved the process of resolving disagreements	1	2	3	4	5	6	7	SKIP TO SECTION F



## F Tax avoidance

ASK ALL

- F1 **The majority of HMRC's customers want to pay the right tax at the right time but a minority of HMRC's customers engage in tax avoidance.**

**How confident are you that you know what HMRC would challenge as tax 'avoidance'?**

*IF NECESSARY: Everything you tell me will be in the strictest confidence and no answers will be attributable to your organisation without your express permission*

*READ OUT. SINGLECODE.*

Very confident	1	
Fairly confident	2	
Not very confident	3	
Not at all confident	4	
DO NOT READ OUT: Don't know	5	
DO NOT READ OUT Refused	6	

- F2 **To what extent are you aware of the following steps that HMRC has been taking to address tax avoidance?**

*READ OUT EACH STATEMENT. ONE CODE PER STATEMENT.*

DP: ROTATE STATEMENTS

	Very aware	Fairly aware	Not aware	DO NOT READ OUT DK
The rules for Disclosure of Tax Avoidance Schemes	1	2	3	4
Changes in legislation to prevent tax avoidance schemes	1	2	3	4
Litigation against avoidance schemes and publicising the results	1	2	3	4
Increasing professionalism and expertise in HMRC to tackle avoidance	1	2	3	4





**F3 How likely are businesses to engage in tax avoidance, given HMRC's actions on this issue over the last 12 months?***READ OUT. SINGLECODE.*

A lot more likely	1	
Slightly more likely	2	
No change in likelihood	3	
Slightly less likely	4	
A lot less likely	5	
DO NOT READ OUT Don't know	6	
DO NOT READ OUT Refused	7	



## G Risk

CRM only (TYPE=1 & 2)

- G1 **We're now going to ask you a couple of questions about the way in which HMRC determines businesses' risk status.**

**Are you aware of your business's risk status?**

Yes	1	Route to G2
No	2	Route to section H
DO NOT READ OUT Don't know	3	Route to section H

ASK IF AWARE (G1=1)

- G2 **Thinking about HMRC risk assessment, please say how much you agree or disagree with the following...**

*READ OUT EACH STATEMENT. ONE CODE PER STATEMENT.*

DP: ROTATE STATEMENTS

	Strongly Agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Disagree strongly	DK
The risk status given to my business is fair	1	2	3	4	5	6
I know what the benefits of being low risk are for my business	1	2	3	4	5	6
It is clear how businesses can achieve low risk status	1	2	3	4	5	6
The risk rating criteria are comprehensive enough	1	2	3	4	5	6
My business takes into account the HMRC risk status when structuring its tax affairs	1	2	3	4	5	6



## H Tax environment

ASK ALL

- H1 **Tax policy and legislation in the UK is set by the Government, but HMRC is responsible for the administration of the tax system - by which we mean the day-to-day running of the various tax regimes.**

**What effect, if any, does HMRC's administration of the UK tax system have on how competitive the UK is as a place to do business?**

*READ OUT. SINGLECODE.*

Mainly positive effect	1	
Has no effect	2	
Mainly negative effect	3	
DO NOT READ OUT: Don't know	4	
DO NOT READ OUT: Refused	5	

- H2 **In the last 12 months, has your organisation actively considered re-locating the business, or parts of the business, from the UK to another country?**

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



IF CONSIDERED RELOCATING (H2=1)

H3 **Which factors caused your organisation to consider moving?**

*DO NOT READ OUT. CODE ALL THAT APPLY*

IF MORE THAN ONE MENTIONED AT H3

H3a **And what would you say the main reason for considering moving is?**

*DO NOT READ OUT. CODE ONE ONLY*

	H3	H3a	
Business tax issues	1	1	
Tax on company employees	2	2	
General business environment	3	3	
Skills base	4	4	
Internal issues within the business	5	5	
Other regulatory issues	6	6	
Better tax service abroad	7	7	
Cost of tax compliance	8	8	
More favourable tax conditions in other countries	9	9	
Other (write in)	10	10	
DO NOT READ OUT: Don't know	11	11	
Refused	12	12	

ASK ALL

**The Government has set out proposals for their approach to Tax policy. In relation to this....**

*IF NECESSARY: In July 2010 the Government published a consultation paper entitled "Tax Policy making: A new approach"*

H4 **Do you feel that the Government's approach to tax policy making is providing more certainty?**

Yes	1	
No	2	
DO NOT READ OUT No opinion/ too early to tell	3	
DO NOT READ OUT Don't know	4	



H5 Do you feel that the Government's approach to tax policy making is providing more stability?

Yes	1	
No	2	
DO NOT READ OUT No opinion/ too early to tell	3	
DO NOT READ OUT Don't know	4	

H6 Do you feel that the Treasury and HMRC have improved consultation on proposed tax policy changes?

Yes	1	
No	2	
DO NOT READ OUT No opinion/ too early to tell	3	
DO NOT READ OUT Don't know	4	

H7 Finally, I now want you to think about HMRC's customer service as a whole. What, if anything, would you say are your top priorities for improvement?

WRITE IN		
Nothing	1	

# I Re-contact questions

ASK ALL

- 11 **Thank you for taking part in this very important study.**

**This research forms part of a longer term study that HMRC is conducting to track the changing needs of large businesses and their changing relationship with HMRC over time. Would you be happy to be re-contacted so that we can continue to gain your businesses views on HMRC over time?**

Yes	1	
No	2	

- 11c **HMRC will shortly be conducting some further research to explore these topics in more depth. Would you be happy for someone to from IFF to re-contact you and invite you to take part in this research?**

Yes	1	
No	2	

ASK IF NOT WILLING (I1=2 OR I1A=2)

- 12 **Would you be willing for us to re-contact somebody else in your business?**

Yes	1	
No	2	

ASK IF WILLING TO CONTACT BUSINESS IN FUTURE (I2=1)

- 13 **And could I please take the contact details of an alternative contact who might be willing to re-contacted?**

Name:	
Job title:	
E- mail:	
Direct line telephone number:	
ALLOW REFUSAL	



- ASK IF WILLING TO TAKE PART (I1=1 OR I1A=1)
- 14 **And could I please take the contact details of an alternative contact who might be available in your absence – a deputy or pa for example?**

Name:	
Job title:	
E- mail:	
Direct line telephone number:	
ALLOW REFUSAL	

- ASK ALL
- 15 **We would like permission to link the answers that you have given to data held about your business by HMRC. This would add great value by helping us to add context to the responses that you have given.**

**The data linking would take place at IFF and the dataset passed back to HMRC would be anonymised so that it would not be possible to identify your individual business. Whether or not you agree will have no impact on your dealings with HMRC now or in the future  
Are you happy for your responses to be linked to your business profile and for the linked data to be passed on in an anonymised format to HMRC?**

IF WANT TO KNOW MORE ABOUT WHAT TYPES OF ADMINISTRATIVE DATA WILL BE LINKED, ADD: HMRC holds a range of information about businesses for the collection and management of revenue including information on the tax and National Insurance paid which we may wish to append to survey responses.

Yes	1	
No	2	

- 16 **There is no question 16**



IF YES TO DATA LINKING(I7=1)

**Thank you very much for agreeing to this, you can change your mind at a later date. We will send you an e-mail confirming the details of the data linking exercise. If you have any further queries you can contact Gill Stewart at IFF on 020 7250 3035 or e mail [gills@iffresearch.com](mailto:gills@iffresearch.com)**

ASK ALL

17 **Confirm details of respondent who completed interview**

Name:	
Job title:	
E- mail:	
Direct line telephone number:	

Finally I would just like to confirm that this survey has been carried out under IFF instructions and within the rules of the MRS Code of Conduct. Thank you very much for your help today.





## 2 Qualitative topic guide (face-to-face interviews)

### A Introduction (5 mins)

- **Introduce self**
- **Introduce IFF Research and work we are conducting for HMRC**
  - Thank you for taking part in the initial telephone survey and agreeing to take part in this valuable piece of follow up research.
  - The interview will take up to 60 minutes.
- **Confidentiality**
  - All the information we collect will be kept in the strictest confidence and used for research purposes only.
  - We will not pass any of your details on to any other companies. It will not be possible to identify any individual or individual company in the results that we report to HMRC and the answers you give will not be traced back to you.
- **Recording**
- **Subject**
  - Today's discussion will focus in particular on perceptions of change to HMRC's relationship with its customers
  - We are also interested in anything else you have to say on the relationship you have with HMRC. The overall aim of the research is to help HMRC to be more responsive to businesses such as yours.
- **Respondents' role within business**
- **Explore the relationship they have with HMRC**
  - Level of contact with HMRC staff?
  - Level of contact with their CRM/CC?
  - Are they generally satisfied with HMRC?
    - Why? Why not?



## B Administrative burden (10 minutes)

- **Explore the sort of things they consider to be part of the administrative burden of tax compliance**

*Note to interviewer: Ensure you find out whether they are thinking about issues related to the administration of the tax system or wider policy initiatives that are outside HMRC's remit, for example ministerial initiatives, general economic environment etc*

### **PROMPT IF NECESSARY**

- The issues around PAYE codes that have arisen this year
- The VAT increase (*HMRC's role in helping customers cope with the change*)
- IF LBS OR LC-CRM: The new roles and responsibilities of the Senior Accounting Officer? Anything else, such as the general tax environment?
- **Explore whether the administrative burden has changed over the past 12 months**

- Probe for the reasons why they say that

### **IF they say it has increased/decreased:**

- Are they thinking of specific examples or are they talking more generally?
- What would they say are the main ways in which the administrative burden of tax compliance has increased/decreased over the past 12 months?
- Why do they say that?
- What would they say was the *main* reason? Why?
- **Discuss implications of the administrative burden for their business**

### **Prompts**

- Increase/decrease in internal staff's time spent on tax issues
- Increase/decrease in use of external expertise;
- Any other costs or time implications?
- **Explore what HMRC could do to ease the administration burden of tax compliance**

### **Prompts**

- More consultations on changes to the tax system? (will this make them better prepared for changes)
- (IF LBS/ LC CRM) - Has the CRM had an impact on the tax burden, and if so how? (made it better or worse)

### **ASK ALL**

- **Looking to the longer term – explore thoughts on whether they think the administration burden of tax compliance is likely to change**
- Why? Why not?
- In what ways – reduce/increase?



## C Impact on UK Competitiveness (5 minutes)

- **Explore thoughts on HMRC's administration of the tax system**

*Note to interviewer: Ensure you find out whether they are thinking about issues related to the administration of the tax system or wider policy initiatives that are outside HMRC's remit, for example ministerial initiatives, general economic environment etc*

- Explore what impact HMRC generally have on the competitiveness of the UK?

### **IF impact - Discuss what ways they feel HMRC has a negative/positive impact on the competitiveness of the UK?**

- Are they thinking of specific examples or are they talking more generally?
- When did change occur?
- To what extent are they thinking about specific tax policies? Which?
- To what extent are they taking into account the general state of the economy?
- What would they say are the main ways in which HMRC's administration has an impact?
  - If necessary - What would they say was the main reason?

### **IF impact - Explore how this has affected their business decisions**

- What if anything have they done as a result? Why? Why not?
- Considered relocating part or parts of the business? Why? Why not?
- **Explore what tax initiatives have the most impact on businesses, and how the UK environment compare to other countries**

#### Prompt

- tax rates
- IP (Patent box)
- R&D
- Personal taxes
- Taxation of foreign profits
- Relationship managed approach
- Consultation with business
- Double taxation relief
- Clearances



ASK IF LBS OR LC CRM

## D Risk based approach (10-12 mins)

The risk approach has been in place for a while now.

- **Explore initial views on how it's working and what changes they have seen since its introduction**
- **Explore their thoughts on HMRC's risk assessment process**

Prompts

- Are they aware of the recent changes to the risk assessment, what's their opinions about this – better, worse, no difference etc
- Has the experience of discussing their risk status with HMRC changed their own perception of risk and in what way?

Other prompts about the risk assessment if necessary:

- Is it fair
- Robust enough
- Is enough information taken into account
- Do you feel involved in the process/ level of influence

*Note: For the purpose of this interview, may I ask you what your business' risk status is (low/non low). You don't have to tell me but it would add value to the conversation. Your response is anonymous etc*

- **Explore how the risk approach and their risk status has impacted on their relationship with HMRC**

Prompts

- less/more scrutiny,
- more focus on high risk issues,
- better or worse or the same as before

- **Explore the incentives/benefits of being low risk and businesses' views on this**

- **Explore the undertakings businesses require for low risk status and views on this**

Prompts

- structure of tax affairs,
- transparency,
- governance

- **Are there any particular barriers to becoming low risk?**

Prompts

- Are they thinking about inherent risk such as sector or size,
- Costs,
- scrutiny

- **Explore how HMRC can improve its risk approach and encourage businesses to work towards becoming low risk**



ASK ALL

## E Tax avoidance (5 mins)

- **Explore whether they think the actions HMRC has taken around tax avoidance is the right approach?**
  - Is there anything that particularly deters tax avoidance?
  - Is there anything HMRC does that makes businesses think it is more acceptable to engage in tax avoidance?
- **Explore whether they are aware of any particular actions HMRC has taken over the last 12 months to address tax avoidance**

IF YES - What are they aware of?

- How successful do they think this has been? Why? Why not?

IF NO – *Explore their general impressions if not mentioned in previous question*

- **Explore whether they feel businesses have changed their approach to tax avoidance as a result of HMRC's actions**
  - Why do they feel business are more/less likely to engage in tax avoidance?
  - In what ways has HMRC's stance made businesses more or less likely?
  - Can they give some specific examples?
  - Or is it a general perception/feeling? Why do they think this is?
- **Explore how HMRC can improve their tax avoidance strategy?**

*Note: Ask businesses what effect they think the following initiatives could have, if not mentioned above:*

- more litigation
  - more enquiries or better targeted enquiries
  - penalties
  - rewards for good behaviour
  - publishing names of tax avoiders.
- **Discuss what impact (if any) they think recent press coverage on the issue has had on businesses' views of tax avoidance?**



ASK ALL

## F Real time working (10 mins)

Note to interviewer: **IF the business is LC CC**, explain real time - In the future it's likely that HMRC will offer you the opportunity of real time working. Real time working is defined as looking at issues or transactions as they arise in a financial year or accounting period before the return has become due. For the next few questions I'd like you to think hypothetically about how useful you think real time working would be for your business.

- **Explore views on real time working**
  - How aware of real time working are they?
  - What are the pros and cons?
- **Explore how businesses use real time working**
  - How much?
  - For what type of issues (complex/simple, indirect/direct taxes)
  - Is it easy to understand?
  - Are there any cases where real time working is not appropriate? (commercial pressures for example)
- **Discuss the benefits of real time**
  - Speed of resolution?
  - Increase certainty?
  - Reduce time/cost of internal tax expertise?
  - Reduce time/cost of agents used?

*Note: Explore costs in more details if they say increase in costs*

- **Explore who benefits most from real time working**
  - Business, HMRC, and what about agents?
- **Explore how real time working can be improved**
  - Speed of resolution
  - Increased certainty
  - Costs

*Note to interviewer: I am now going to ask a specific question about VAT. Can I assume your business in VAT registered and submits a return?*

- **Explore views on whether businesses would be willing to routinely allow HMRC access to their VAT account and associated working papers.**
- What are the benefits and drawbacks?



## G Role of the CRM/CC

### SECTION F1: ROLE OF CRM (2-3 mins)

ASK ALL LBS OR LC-CRM

- **Ask respondents to describe their relationship with their CRM?**
  - Why do say that?
  - What is good about it? What is bad about it?
- **Explore how it has impacted on their relationship with HMRC and the services they receive?**

### SECTION F2: ROLE OF CC (10 mins)

ASK ALL LC-CC

IF NECESSARY ADD: **The Customer Co-ordinator is a named contact at HMRC. Their role involves helping you resolve any queries and identifying the right people to talk to within HMRC.**

- **Explore whether they have been in contact with their CC**

ASK IF THEY HAVE BEEN IN CONTACT WITH THEIR CC:

- How did you find out about your CC?
  - How helpful did they find the service?
  - Would they be comfortable dealing with their CC in the future? Why? Why not?
  - Did it improve the service you get from HMRC?
- **How can awareness of CC be improved?**
  - Follow up calls?
  - Better targeting of the original letter?
  - E mail?
  - More information on the website?
  - Through call centre staff?
- **Explore use of agents/advisers and likely opinions of the CC programme**
  - Are they (likely to be) positive or negative towards it? Why? Why not?
  - Do they (will they) encourage them to contact their CC? Why? Why not?



## ASK IF NOT HAD CONTACT WITH CC

- **Explore how much they know about their CC**
  - Were they aware that they had a CC?
  - Did you recall receiving a letter about the CC
  - **How can awareness be improved?**
    - Follow up calls?
    - Better targeting of the original letter?
    - E mail?
    - More information on the website?
    - Through call centre staff?
- **Discuss how useful they think the service will be to their business**
  - Why do they say that?
    - Getting through to the right people?
    - Named contact?
    - Help and advice?
  - What else would they like the CC to do for their business?
- **Explore why they have not had any direct contact with their CC**
  - How likely are they to contact them in the future?
    - For what reasons do they think they would be likely to contact them?
    - Could HMRC do anything to encourage contact?
    - Do they think the service will be beneficial to their business?
      - Why? Why not?
- **Explore use of agents/advisers and likely opinions of the CC programme**
  - Are they (likely to be) positive or negative towards it? Why? Why not?
  - Do they (will they) encourage them to contact their CC? Why? Why not?





## H Consultation (2-3 mins)

- **Discuss how well they feel HMRC consults with their business**
  - Can they say bit more about why they feel this way?
    - How well do they feel their business has been consulted with regards to tax policy changes?
      - Why?
    - IF DO NOT FEEL WELL CONSULTED: Have their opinions not been sought at all or have their views not been reflected in policy decisions?
    - Could HMRC be more proactive about letting businesses know about consultations?
    - ASK ALL: How could HMRC improve the way in which they consult with them?
      - How should this be done? How often?
    - How would they like their business to be involved in any consultation?

## I Final wrap up (2-3 mins)

- **Check whether there is anything else they'd like to add that hasn't been discussed about their relationship with HMRC?**
  - What else could HMRC do to improve the relationship?

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### THANK RESPONDENT AND CLOSE INTERVIEW

I declare that this survey has been carried out under IFF instructions and within the rules of the MRS Code of Conduct.		
Interviewer signature:	Date:	
Finish time:	Interview Length	Mins

