



Exploring public attitudes to tax avoidance in 2015

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HM Revenue and Customs Research Report 401

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1. Key findings

- The majority (63%) of respondents felt that the use of tax avoidance schemes was widespread.
- However, the majority (61%) also responded that it was never acceptable to use a tax avoidance scheme. The most frequent reason given as to why it was unacceptable was that 'it is unfair on others who pay their taxes'.
- Respondents were asked how much effort they thought Her Majesty's Revenue and Customs (HMRC) puts into reducing the use of tax avoidance schemes. Perceptions varied with 3% stating HMRC did too much, 37% stating HMRC did too little and 30% stating HMRC did the right amount.
- Respondents were asked if HMRC is doing enough to discourage people from using avoidance schemes. Many respondents were unsure with 27% stating neither agree nor disagree and 15% stating they did not know what HMRC was doing.
- However, 43% of individuals felt that HMRC now deals more firmly with people who use tax avoidance schemes than it did a few years ago.
- Nearly half (48%) of respondents thought it was likely that people who used a tax avoidance scheme would be found out by HMRC.
- Respondents cited a range of consequences for those that were found out to be using a tax avoidance scheme. These were unprompted and some respondents gave examples that would be more likely to apply to cases of tax evasion, not avoidance. The top three consequences noted were:
 - financial penalties
 - prison sentence
 - criminal record.
- Respondents were then asked about their awareness of possible consequences of being found out, prompted from a list of genuine sanctions that might apply. There was high awareness of the following consequences:
 - You may be subject to a lawsuit and end up in court
 - You may end up paying back more than the tax you were saving because of interest, penalties and additional taxes
 - You may have to pay financial penalties

- Your tax affairs could be monitored and scrutinized more closely in future by HMRC.

2. Introduction

A module of questions related to tax avoidance was placed on the ONS lifestyle and population survey on behalf of HMRC to measure perceptions of, and attitudes toward marketed tax avoidance schemes. The ONS survey is an existing and well established public survey vehicle that gathers general population views and the use of surveys of this nature as part of a package of research into tax non-compliance is recognised as good practice by the Organisation for Economic Co-operation and Development (OECD).¹

HMRC plays an important role in UK society as the tax administration and collection body. The Department safeguards the collection of revenue for the Exchequer to help reduce the deficit, fund public services and help families and individuals with targeted financial support through the distribution of tax credits. HMRC's overall strategy is to maximise tax revenues at the lowest overall cost to customers and the Department, while stabilising and improving the experience that customers have when dealing with HMRC.²

The Tax Avoidance Survey asked respondents for their views on the perceived prevalence and acceptability of the use of marketed tax avoidance schemes, and the possible consequences when HMRC contests such schemes.

The findings from the survey offers HMRC attitudinal insights into the general public's view of tax avoidance. It provides HMRC with a measure of:

- How widespread tax avoidance is perceived to be.
- Perceptions of how effective HMRC are at dealing with users of avoidance schemes.
- Perceptions on the likelihood that HMRC will detect the avoidance activity.
- Awareness of penalties and consequences of tax avoidance.
- Acceptability of tax avoidance with reasons why respondents would / would not use tax avoidance schemes.

¹ For an overview of different methods of measuring tax non-compliance from an international (i.e. non-UK) perspective, see "Compliance Measurement – Practice Note", OECD Committee of Fiscal Affairs Forum on Strategic Management (updated 2001), <http://www.oecd.org/tax/administration/1908448.pdf>

² HMRC Business Plan 2012-15, 'Delivering Our Vision', p.8

This is the first time that this survey has been conducted. At present no commitment has been made to conducting this survey in the future. However, HMRC will review the benefits of re-running this survey in the future and as such the findings presented here form a potential baseline. Any future reviews will consider how best to collect public views and attitude on avoidance.

3. Sampling and Methodology

Questions were placed on the July module of the ONS omnibus "Opinions and Lifestyle Survey"³. The survey questions were designed by HMRC based on the topics noted in the introduction. Cognitive testing was conducted by HMRC and further refinement was offered by ONS. The full question list can be found in Appendix A. The Opinions and Lifestyle Survey uses a random probability sample stratified by region, the proportion of households with no car, the proportion of households where the household reference person is in the National Statistics Socio-economic Classification (NS-SEC) categories one to three and the proportion of people who are aged over 65 years. A sample of 1009 was achieved.

The Opinions and lifestyle survey covers various different modules. To ensure that respondents understood the focus of the tax avoidance module and to minimise confusion or conflation with evasion, ONS interviewers explained what they meant by avoidance at the start of the questions as noted below:

"We are now moving onto questions about tax for Her Majesty's Revenue & Customs (HMRC) and, specifically marketed tax avoidance. Tax avoidance gets a lot of attention in the media and it can be a complicated issue to understand. It is often confused with tax evasion (hiding your earnings or lying about tax) at one extreme or with legitimate tax planning, like putting your money in an ISA, at the other.

Tax avoidance is working around the rules of the tax system in order to pay less tax than Parliament ever intended – so operating within the letter, but not the spirit of the law.

Tax avoiders often enter complicated, artificial 'schemes' that have no real financial purpose, other than to avoid tax. You may have heard about high-profile users of these sorts of scheme in the news. Some of these schemes are sold to potential users by a promoter – that's why we can say that they are 'marketed'. This next set of questions focuses on this type of marketed tax avoidance by individuals rather than businesses."

³ <http://www.ons.gov.uk/ons/about-ons/products-and-services/opn/index.html>

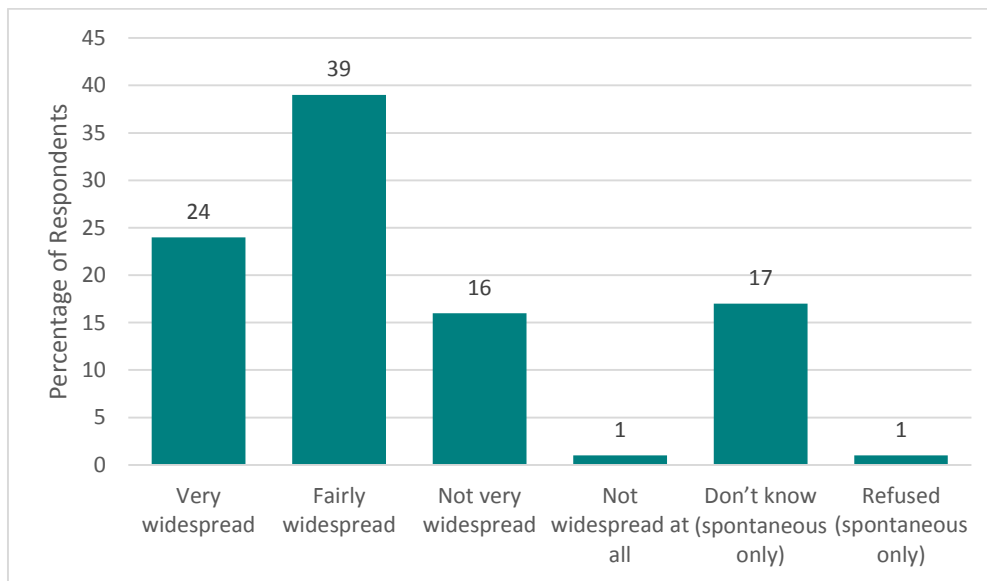
Reporting

Due to the unequal probability of selection, the data is subsequently weighted to correct for this. This weighted data is portrayed in the analysis with un-weighted base also provided for each question. The data has been reported as a percentage which are rounded to the nearest whole per cent. As a result numbers shown in tables may not sum to 100 per cent due to rounding. Percentages have not been provided for any questions that have a base below 100. In these instances, only an unweighted count has been provided. A detailed account of the methodology used by the ONS Opinions and lifestyle survey is provided in Appendix B.

4. Perceptions of how widespread avoidance schemes are

Over half (63%) of respondents felt that use of tax avoidance schemes was widespread as noted in Figure 1. Of these, 24% thought it was very widespread and 39% thought it was fairly widespread. 17% of individuals thought that it was not widespread at all.

Figure 1. The extent to which the use of tax avoidance schemes in the UK is widespread



(2015 unweighted base: 1009) (Annex B: Q1)

It should be noted that people's perceptions of what others are doing can significantly differ to their own actions. Whilst we made a decision not to ask individuals if they participate in tax avoidance schemes (because we expect that the vast majority of people do not use tax avoidance schemes), we can still use this data to understand how acceptable people think it is to use tax avoidance schemes.

This finding is also noteworthy because evidence suggests that the use of tax avoidance schemes in the UK is not widespread, and instead the preserve of a small minority. According to HMRC's estimates, tax avoidance accounted for 8%

of the UK's £34bn 2013-14 Tax Gap. Expressed another way, just 0.5% of total theoretical tax liabilities in 2013-14 were estimated to be lost to tax avoidance.⁴

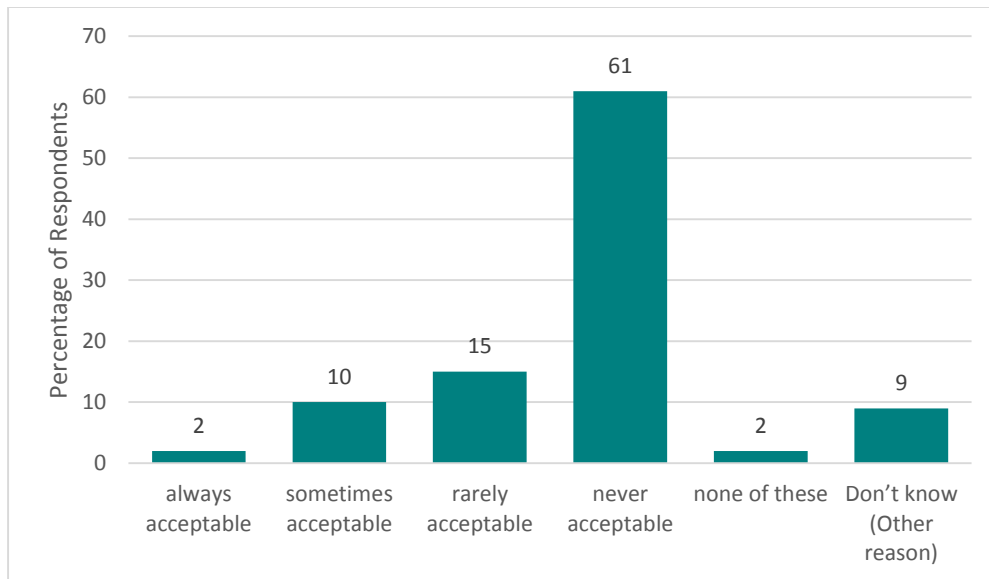
4

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/470540/HMRC-measuring-tax-gaps-2015-1.pdf

5. Acceptability of tax avoidance schemes

Figure 2 shows that the majority of respondents (61%) thought it was never acceptable to use a tax avoidance scheme. In contrast 2% thought it was always acceptable. A further 10% thought it was sometimes acceptable and 15% thought it was rarely acceptable. It is interesting to note that while the majority thought that avoidance was unacceptable, the majority also reported that the use of avoidance schemes was widespread (Figure 1).

Figure 2. Views on the acceptability of using tax avoidance schemes



(2015 unweighted base: 1003) (Annex B: Q7)

To better understand views on acceptability of using avoidance schemes 2, respondents were asked for the reasons why they felt it was acceptable or unacceptable. These responses are shown in Tables 1, 2, 3 and 4. Respondents were asked to provide reasons and these were coded against pre-defined categories. Respondents were allowed to give more than one reason.

For the small proportion of respondents that thought tax avoidance was acceptable (2%), the main reason provided was that these legal schemes were there to be used. Other reasons are provided in Table 1 below.

Table 1. Reasons given for why use of avoidance schemes is always acceptable (2% of responses)

Reason	Count
Legal schemes are there to be used	14
It is people's right/duty to pay as little tax as possible	3
Big companies get away with not paying their taxes why shouldn't I?	3
The Government wastes money/spends it in ways I disagree with	3
I pay too much tax	2
Other	4

(2015 unweighted base: 22) (Annex B: Q7a)

Multiple responses were allowed

Social and moral reasons featured for those who felt that it was sometimes acceptable to use tax avoidance schemes. Of this subset, 16% thought it was acceptable when people could not afford to pay their taxes, 14% thought it was acceptable when the amount of tax was unacceptable and 13% thought it was acceptable when small amounts of money were involved (Table 2).

Table 2. Reasons given for why use of avoidance schemes is sometimes acceptable (15% of responses)

Reason	Count	Percentage*
When a person cannot afford to pay tax/financial hardship	16	16%
When taxes are unfair or unreasonable	14	14%
When small amounts of money are involved	13	13%
When schemes are legal	9	9%
Depends on a person's occupation	9	9%
When the scheme is short term/a one off	7	7%
When the person doesn't realise/by accident	7	7%
When using ISAs	6	6%
When loopholes can be exploited	5	5%
When a person is disadvantaged or vulnerable (e.g. elderly or disabled)	4	4%
When avoiding inheritance tax	4	4%
Don't know	3	3%
Other	8	8%

(2015 unweighted base: 99) (Annex B: Q7b)

Multiple responses were allowed

**Percentages hve been provided for this table as the unweighted base is one less than the required count of 100.*

Table 3 sets out, 46% of respondents that thought it was sometimes (but not always) unacceptable to use tax avoidance schemes felt that people who can afford to pay taxes/are wealthy should not avoid paying their taxes and 23% thought it was inappropriate when large sums of money were involved. 15% felt that certain people (in public eye or should be setting an example) should not use avoidance schemes, and 13% thought it was not acceptable when a scheme was

utilized either often or lots (i.e. more than a one-off). AS expected, there were similarities in views between those that thoughts it was sometimes acceptable (Table 2) and those that thought it was sometimes unacceptable (Table 3).

Table 3. Reasons given for why use of avoidance schemes is sometimes unacceptable (10% of responses)

Reason	Count	Percentage
When a person can afford to pay tax/is wealthy	69	46%
When the amount of tax they are avoiding is large	34	23%
Depends on a person's occupation (perhaps in the public eye or needs to set a certain example)	22	15%
When they use the scheme often or lots- i.e. not a one-off	19	13%
When avoiding helps / benefits (e.g. charity / societal benefits)	9	6%
Sole purpose is to avoid paying tax	8	5%
Always unacceptable	4	3%
When done for personal gain	4	3%
It is wrong to use offshore avoidance schemes	3	2%
Don't know	12	8%
Other	8	5%

(2015 unweighted base: 150) (Annex B: Q7c)

Multiple responses were allowed

The majority of respondents thought that using tax avoidance schemes was always unacceptable (Figure 2). Of these, 64% thought that this was unfair on other people that pay their taxes (Table 4). Social responsibility and morality also featured in the responses with 33% suggesting that paying tax was a social responsibility, 28% thought tax paying was important to fund public services and 24% suggesting that it was immoral to use an avoidance scheme.

Table 4. Reasons given for why use of avoidance schemes is always unacceptable (61% of responses)

Reason	Count	Percentage
It is unfair on others who pay their taxes	400	64%
Paying tax is a social responsibility	208	33%
Taxes are needed to pay for public services like schools/hospital/roads etc.	176	28%
It is immoral	147	24%
It is illegal	22	4%
Everyone has an obligation to pay tax	6	1%
Other	9	2%

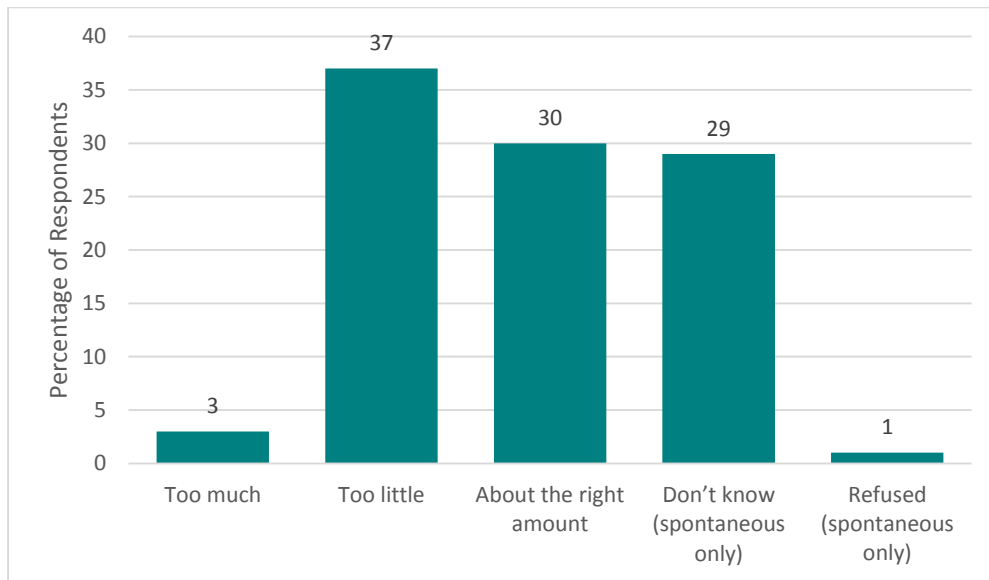
(2015 unweighted base: 622) (Annex B: Q7d)

Multiple responses were allowed

6. Perceptions of HMRC activity

This section focuses on views of HMRC effort and activity in tackling tax avoidance schemes. Respondents were asked how much effort they felt HMRC is putting into tackling avoidance schemes (Figure 3). Thirty seven per cent of respondents felt that HMRC was not doing enough and 30% felt that HMRC was doing about the right amount. A small minority (3%) felt HMRC was putting too much effort.

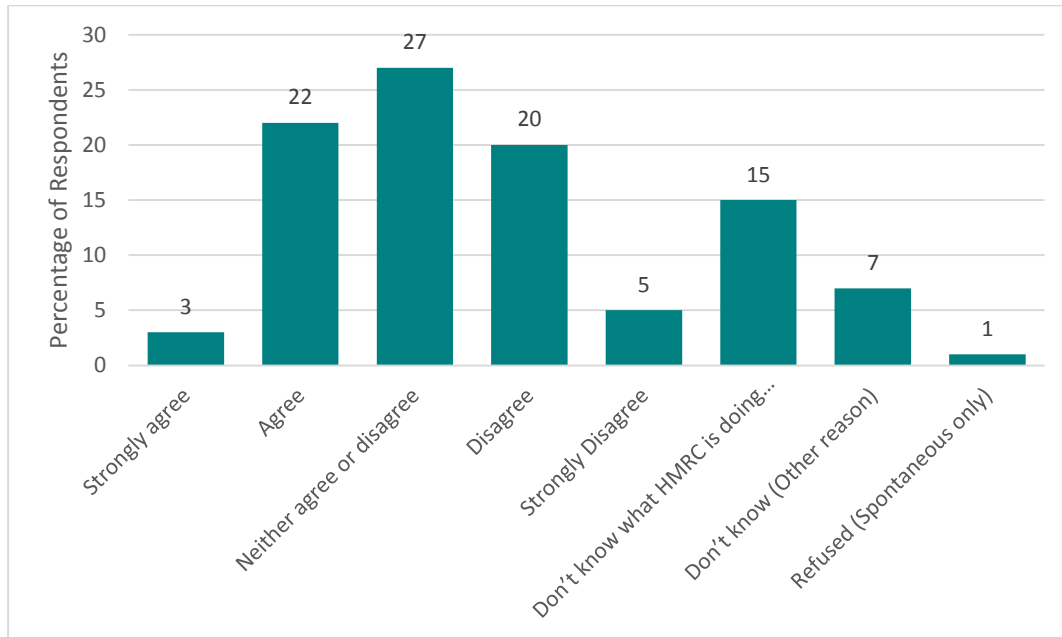
Figure 3. Perceptions of how much effort HMRC is putting into reducing the use of tax avoidance schemes by individuals



(2015 unweighted base: 1009) (Annex B: Q3)

Respondents were asked whether HMRC activity was effective in discouraging tax avoidance (Figure 4). Just under a third were unsure how effective HMRC activity was, with 27% neither agreed or disagreeing, and 15% did not know what HMRC was doing. A quarter of respondents (25%) agreed that HMRC activity to discourage use of tax avoidance schemes was effective. The same proportion disagreed that HMRC activity to discourage use of tax avoidance schemes was effective

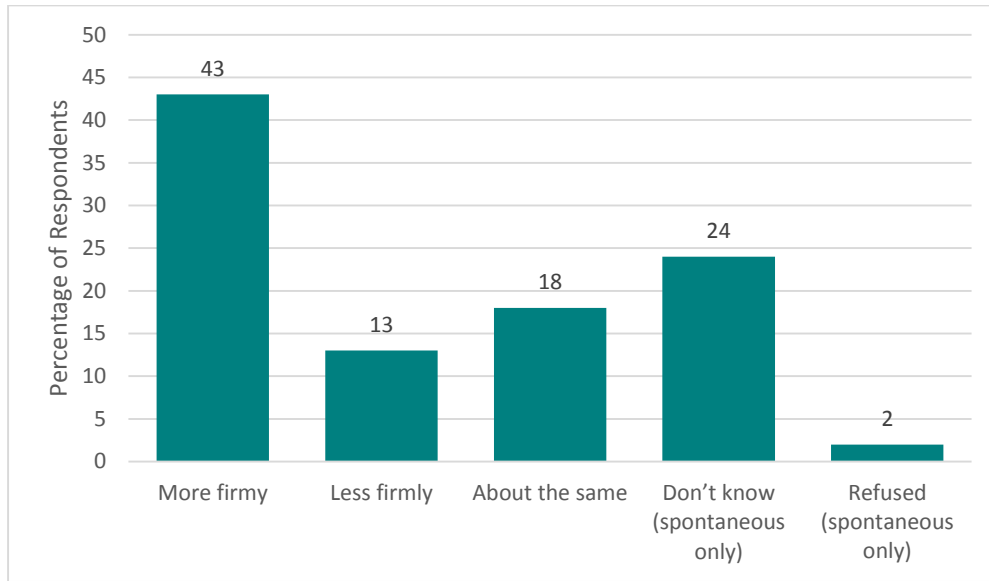
Figure 4. Perceptions of whether HMRC activity is enough to discourage people from using tax avoidance schemes



(2015 unweighted base: 1009) (Annex B: Q5)

The majority of respondents (43%) felt that HMRC has started to deal with tax avoiders more firmly now than it did a few years ago. (Figure 5). However, 13% felt that HMRC is now less firm than it was a few years ago and 24% felt that there has been no change in HMRC actions. A further 24% did not know what HMRC was doing.

Figure 5. Perceptions of whether HMRC deals more firmly or less firmly with people who use tax avoidance schemes than it did a few years ago

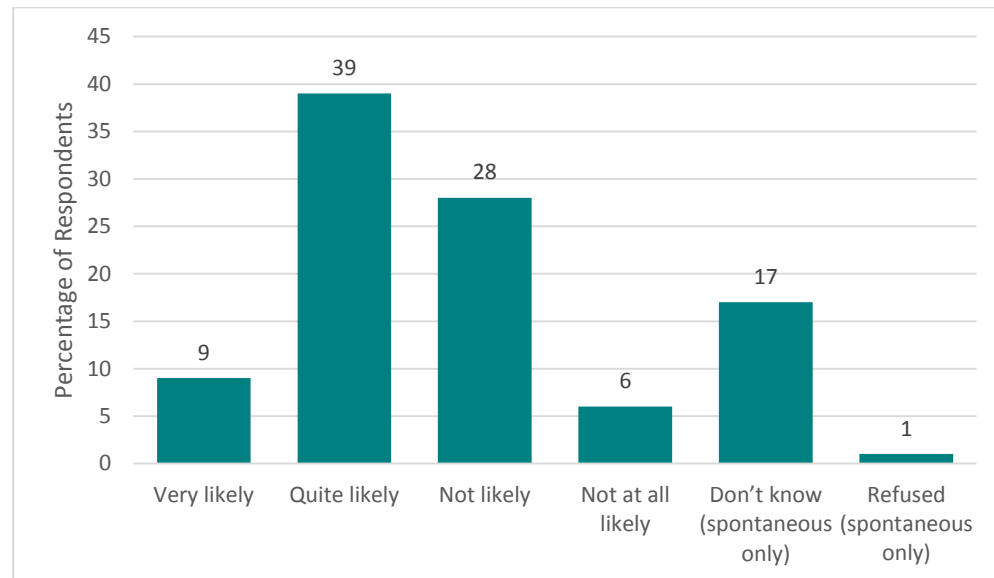


(2015 unweighted base: 1009) (Annex B: Q2)

7. Awareness of penalties and consequences

Respondents were asked how likely it was that HMRC would be able to identify users of tax avoidance schemes. Figure 6 shows that 48% of respondents thought it was likely that people would be found out and 34% thought it was unlikely that they would be found out.

Figure 6. Perceived likelihood of being found out by HMRC for using a tax avoidance scheme



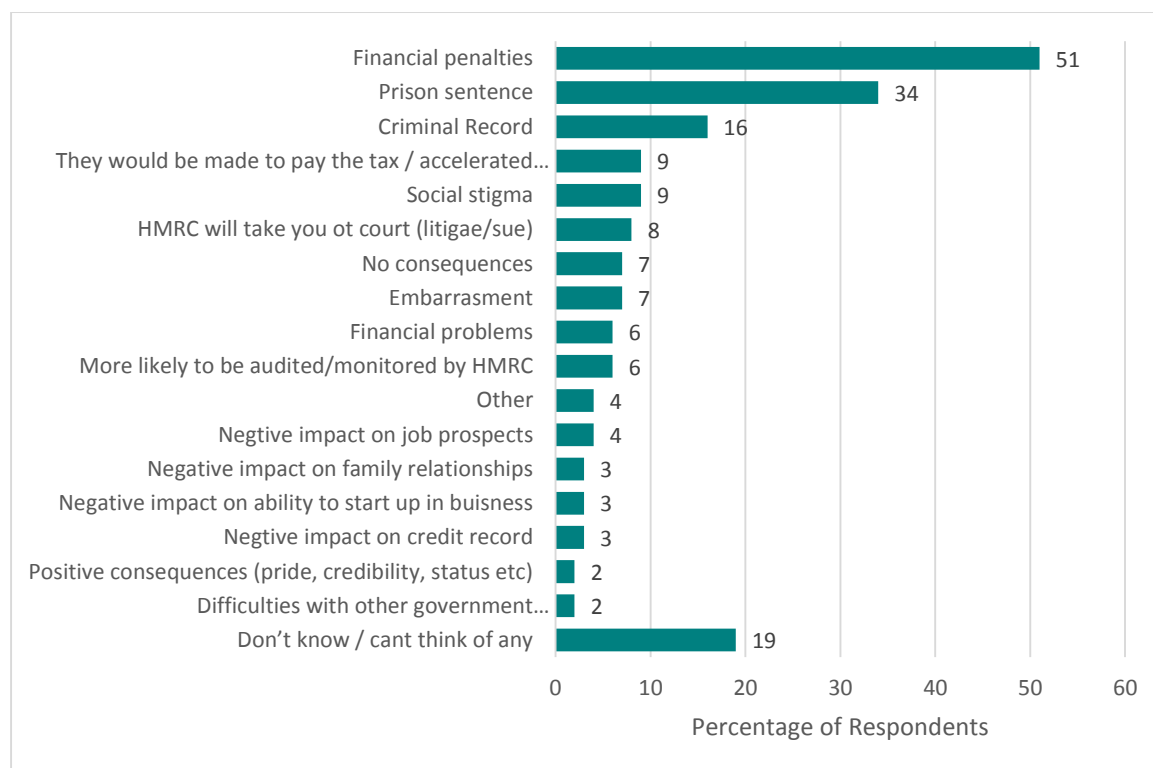
(2015 unweighted base: 1009) (Annex B: Q4)

Respondents gave a range of expected consequences for those that were found out to be using a tax avoidance scheme. These were unprompted and some respondents gave examples that would be more likely to apply to cases of tax evasion, not avoidance. The consequences identified are shown in Figure 7. The top three consequences noted were:

- Financial penalties (51%)
- Prison Sentence (34%)
- Criminal Record (16%)

In addition, 7% felt that there was no consequence to using a scheme, and 19% could not think of any consequences. Other consequences were identified such as social stigma (9%), embarrassment (7%) and negative impact on family and friends (3%).

Figure 7. Perceived consequences for people are found to be using a tax avoidance scheme



(2015 unweighted base: 1005) (Annex B: Q6)

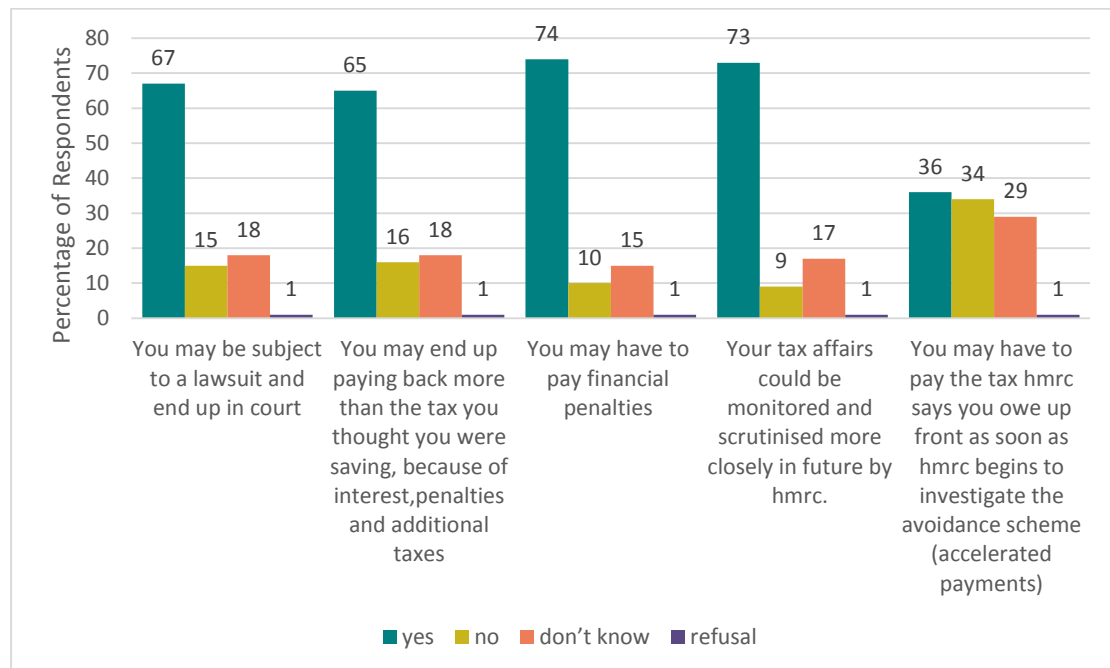
Respondents were asked if they were aware of the HMRC action for people who join tax avoidance schemes. As Figure 8 notes, for 4 of the 5 consequences, respondents generally agreed that they were aware of the following consequences:

- You may be subject to a lawsuit and end up in court (67%).
- You may end up paying back more than the tax you were saving because of interest, penalties and additional taxes (65%).
- You may have to pay financial penalties (74%).
- Your tax affairs could be monitored and scrutinized more closely in future by HMRC (73%).

For the final consequence: 'You may have to pay the tax HMRC says you owe upfront as soon as HMRC begins to investigate the avoidance scheme

(accelerated payments⁵); views were more mixed with 36% identifying they were aware of this as a consequence, 34% were unaware and 29% did not know. This could be attributed to 'Accelerated Payments' being a more recent consequence and suggests that there may be a need for HMRC to increase communications to publicize this consequence.

Figure 8. Awareness of consequences for using a tax avoidance scheme?



(2015 unweighted base: 1009) (Annex B: Q8)

⁵ Accelerated Payments is tax legislation introduced in July 2014 that affects those who have used a tax avoidance scheme. The legislation means that those who have used a tax avoidance scheme may have to make a payment of the amount that relates to their use of the scheme, before the final amount has been agreed or determined.

9. Conclusion

This questions placed on the ONS Opinions and Lifestyle survey has allowed HMRC to explore and understand public perceptions around tax avoidance. Some of the findings endorse the increased policy and operational response to marketed avoidance in recent years, by demonstrating that the public thinks HMRC has got tougher. Some respondents also thought we should be doing more which supports further legislative and operational action on avoidance.

The findings, where appropriate, will be fed into the design of interventions and policies as part of HMRC's 'promote, prevent, respond' approach to tackling tax avoidance. This research contributes to HMRC's knowledge base on understanding tax avoiders and supports HMRC activity to close the £2.7bn avoidance tax gap. This is a snap-shot survey and at present no commitment has been made to conducting this survey in the future. However, HMRC will review the benefits of re-running this survey in the future. This will include a consideration of the range of questions asked and the sample population.

MBQ Tax Avoidance

July 2015 Documentation

ASK ALL

We are now moving onto questions about tax for Her Majesty's Revenue & Customs (HMRC) and, specifically marketed tax avoidance. Tax avoidance gets a lot of attention in the media and it can be a complicated issue to understand. It is often confused with tax evasion (hiding your earnings or lying about tax) at one extreme or with legitimate tax planning, like putting your money in an ISA, at the other.

Tax avoidance is working around the rules of the tax system in order to pay less tax than Parliament ever intended – so operating within the letter, but not the spirit of the law.

Tax avoiders often enter complicated, artificial 'schemes' that have no real financial purpose, other than to avoid tax. You may have heard about high-profile users of these sorts of scheme in the news. Some of these schemes are sold to potential users by a promoter – that's why we can say that they are 'marketed'. This next set of questions focuses on this type of marketed tax avoidance by individuals rather than businesses.

(1) Press <1> to continue

ASK ALL

Q1

Showcard BQ1

In your view, how widespread in the UK do you think tax avoidance schemes are?

- (1) Very widespread
- (2) Fairly widespread
- (3) Not very widespread
- (4) Not widespread at all
- (5) Don't know (Spontaneous only)
- (6) Refused (Spontaneous only)

ASK ALL

Q2

Showcard BQ2

Do you think that HM revenue and Customs (HMRC) deals more firmly or less firmly now with people who use tax avoidance schemes than it did a few years ago?

- (1) More firmly
- (2) Less firmly
- (3) About the same
- (4) Don't know (Spontaneous only)
- (5) Refused (Spontaneous only)

ASK ALL

Q3

Showcard BQ3

How much effort do you think HMRC is currently putting into reducing the use of tax avoidance schemes by individuals?

- (1) Too much
- (2) Too little
- (3) About the right amount
- (4) Don't know (spontaneous only)
- (5) Refused (spontaneous only)

ASK ALL

Q4

Showcard BQ4

How likely would you say it is for people who use a tax avoidance scheme to be found out by HMRC?

- (1) Very likely
- (2) Quite likely
- (3) Not likely
- (4) Not at all likely
- (5) Don't know (spontaneous only)
- (6) Refused (spontaneous only)

ASK ALL

Q5

Showcard BQ5

To what extent do you agree or disagree that HMRC is doing enough to discourage people from using tax avoidance schemes?

If the respondent just states that they do not know, clarify whether they do not know because they don't know because they don't know what HMRC is doing or do not know for any other reason and then code the right option.

- (1) Strongly agree
 - (2) Agree
 - (3) Neither agree nor disagree
 - (4) Disagree
 - (5) Strongly disagree
 - (6) Don't know what HMRC is doing. (Spontaneous only)
 - (7) Don't know –other reason (Spontaneous only)
 - (8) Refused (spontaneous only)
-

ASK ALL

Q6

What do you think are the possible consequences for people who are found to be using a tax avoidance scheme?

Do not prompt on response options. Record spontaneous answers against response options.

Code all that apply.

- (1) Social stigma
- (2) Embarrassment
- (3) Negative impact on family relationships
- (4) Negative impact on job prospects
- (5) Negative impact on credit record
- (6) Negative impact on ability to start up in business
- (7) Financial penalties
- (8) Financial problems
- (9) Criminal record
- (10) Prison sentence
- (11) HMRC will take you to court (litigate/sue)
- (12) They could be made to pay the tax/Accelerated Payments
- (13) More likely to be audited/monitored by HMRC.
- (14) Difficulties with other government departments/services
- (15) Positive consequences (pride, credibility, status etc.)
- (16) No consequences
- (17) Other (Please specify)
- (18) Don't know/can't think of any

ASK IF: MBQ_6=17

Q6: other

What other consequences did the respondent mention?

ASK ALL

Q7

Showcard BQ6

I am going to read five statements. Please tell me which of them comes closest to your own views about the use of tax avoidance schemes. Using a tax avoidance scheme is

(Note:) This refers to the respondent's views on their own personal use of schemes, not others using schemes.

Running prompt

- (1) Always acceptable
- (2) Sometimes acceptable
- (3) Rarely acceptable
- (4) Never acceptable
- (5) None of these
- (6) Don't know (Spontaneous only)

ASK IF: MBQ_7=1

Q7a

Can you tell me why it is always acceptable to use a tax avoidance scheme?

Do not prompt on response options. Record spontaneous answers against response options.

Code all that apply.

I pay too much tax

It is people's right/duty to pay as little tax as possible

Legal schemes are there to be used

I work hard/create jobs/use private healthcare etc so why should I pay more?

Big companies get away with not paying taxes why shouldn't I?

The Government wastes money/ spends it in ways I disagree with

I disagree with taxation/ taxation is slavery

Other (please specify)

ASK IF: MBQ_7a=8

Q7a: other

What other reason did the respondent give.

STRING[250]

ASK IF: MBQ_7=3 should be 2

Q7b

Can you tell me about the circumstances in which you think using a tax avoidance scheme would be acceptable?

Do not prompt on response options. Record spontaneous answers against response options.

Code all that apply

When a person cannot afford to pay tax/financial hardship

When small amounts of money are involved

When the scheme is short term/a one off

Depends on a person's occupation

When a person is disadvantaged or vulnerable (e.g elderly or disabled)

When taxes are unfair or unreasonable

When the person doesn't realise/by accident
Other (please specify)

ASK IF: MBQ_7b=8

Q7b: other

What other reason did the respondent give?

ASK IF: MBQ_7=3

Q7c

CAN YOU TELL ME ABOUT THE CIRCUMSTANCES WHEN YOU THINK USING A TAX AVOIDANCE SCHEME WOULD BE UNACCEPTABLE?

DO NOT PROMPT ON RESPONSE OPTIONS. RECORD SPONTANEOUS ANSWERS AGAINST RESPONSE OPTIONS. CODE ALL THAT APPLY.

- When a person can afford to pay tax/is wealthy
 - When the amount of tax they are avoiding is large
 - When they use the scheme often or lots –i.e. not a one off
 - Depends on a person's occupation (perhaps in the public eye or needs to set a certain example)
 - Other (please specify)
-

ASK IF: MBQ_7C= 5

Q7c: other

What other reason did the respondent give?

ASK IF: MBQ_7=4

Q7d

CAN YOU TELL ME WHY IT IS NEVER ACCEPTABLE TO USE A TAX AVOIDANCE SCHEME?

DO NOT PROMPT ON RESPONSE OPTIONS. RECORD SPONTANEOUS ANSWERS AGAINST RESPONSE OPTIONS.

Code all that apply.

- It is immoral
 - It is unfair on others who pay their taxes
 - Paying tax is a social responsibility
 - Taxes are needed to pay for public services like schools/hospitals/roads etc.
 - Other (please specify)
-

ASK IF MBQ_7d=5

Q7d: other

What other reason did the respondent give?

ASK ALL

Q8

PLEASE STATE IF YOU ARE AWARE OF THE FOLLOWING CONSEQUENCES FOR PEOPLE WHO JOIN TAX AVOIDANCE SCHEMES

- (A) YOU MAY BE SUBJECT TO A LAWSUIT AND END UP IN COURT
- (B) YOU MAY END UP PAYING BACK MORE THAN THE TAX YOU THOUGHT YOU WERE SAVING, BECAUSE OF INTEREST, PENALTIES AND ADDITIONAL TAXES
- (C) YOU MAY HAVE TO PAY FINANCIAL PENALTIES
- (D) YOUR TAX AFFAIRS COULD BE MONITORED AND SCRUTINISED MORE CLOSELY IN FUTURE BY HMRC.
- (E) YOU MAY HAVE TO PAY THE TAX HMRC SAYS YOU OWE UP FRONT AS SOON AS HMRC BEGINS TO INVESTIGATE THE AVOIDANCE SCHEME (ACCELERATED PAYMENTS)

IF THE RESPONDENT ASKS WHAT THIS IS IT IS A *new (2014) requirement that taxpayers using avoidance schemes may be subject to pay the disputed tax upfront through the use of 'accelerated payment notices' instead of holding onto it (often for years) whilst the scheme is challenged and disputed, perhaps in court*

- (1) Yes
- (2) No
- (3) Don't know
- (4) Refusal

Appendix B

The Sample

The Opinions and Lifestyle Survey uses a random probability sample stratified by region, the proportion of households with no car, the proportion of households where the household reference person is in the National Statistics. Socio-economic Classification (NS-SEC) categories one to three and the proportion of people who are aged over 65 years. In common with most other ONS surveys, OPN uses the Royal Mail's Postcode Address File (PAF) of 'small users' as the sampling frame. The PAF contains approximately 26 million addresses in Great Britain. It is updated every three months, and is the most complete address database in the UK. The Opinions and Lifestyle sample covers Great Britain, excluding the Isles of Scilly and the Scottish Highlands and Islands.

Each month 67 postal sectors are selected, with probability proportionate to size. Within each sector, 30 addresses are chosen randomly giving an initial sample of 2,010 addresses each month.

One person per household is randomly selected as the respondent. The interviewer determines the household composition and the respondent is selected from amongst all the over-16s using a Kish grid. The data are subsequently weighted to correct for unequal probability of selection. The interviewer must interview the selected respondent - proxy interviews are not taken.

Fieldwork

Advance letters are sent to all addresses, prior to the interview, giving a brief account of the survey. Interviews are carried out face-to-face by ONS interviewers who have been trained to carry out National Statistics surveys. The interviewing period starts in the first week of the calendar month and continues for the duration of the month. Interviewers are instructed to make up to eight calls at an address at different times and on different days of the week.

As with all National Statistics surveys, a quality check on field work is carried out. Recall interviews are conducted with a proportion of respondents to make sure that the interviews took place with the correct respondent and that responses to questions are consistent.

Response Rate

The small users' Postcode Address File includes some addresses at which no private households are living, for example businesses and empty properties. The

expected proportion of such addresses, which are classified as ineligible, is 9%. These are excluded from the set sample before response rates are calculated. The final response rate is the number of achieved interviews as a percentage of the eligible sample. The response rate for July was 55% (1009 responding cases).

Weighting the data

Weighting factors are applied to Opinions and Lifestyle data to correct for unequal probability of selection caused by interviewing only one adult per household, or restricting the eligibility of the module to certain types of respondent. The weighting system also adjusts for some non-response bias by calibrating the Opinions and Lifestyle sample to ONS population totals. This weighted data is portrayed in the analysis with un-weighted base also provided for each question.