



Technical Report

Survey of Agents of High Net Worth Individuals

Prepared for HMRC
By IFF Research

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Research report 365





IFF Research

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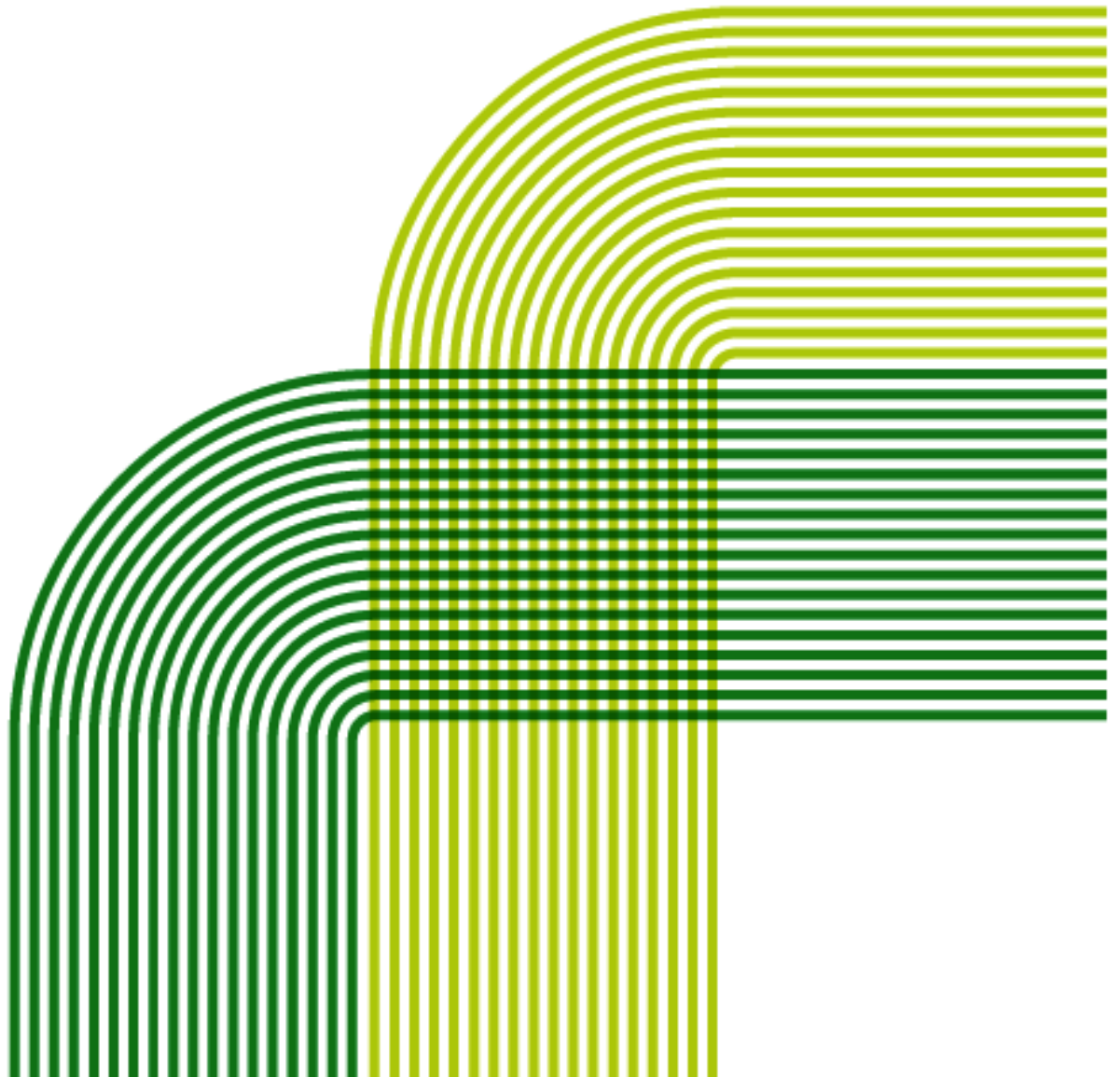
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1 Introduction

- 1.1 This report provides detail on the key aspects of the survey methodology used for HMRC's survey of agents of High Net Worth Individuals (HNWI), conducted in 2014.
- 1.2 The survey gathered insight into agents' experiences of dealing with the High Net Worth Unit (HNWU), which was set up in 2009 to administer the tax affairs of the UK's wealthiest individuals.
- 1.3 This research builds on the first survey with agents conducted in 2011, and to facilitate tracking of the findings the questionnaire used was essentially identical to that which was employed in 2011. This questionnaire can be found in Appendix A.



2 Sampling

Sampling strategy

- 2.1 The Unit holds a database of High Net Worth Individuals, as opposed to the individually named agents. As a result HMRC sampled agents by proxy, i.e. by selecting an HNWI and looking up the details of their agent.
- 2.2 The 130 High Net Worth Individuals who deal directly with the Unit themselves, rather than through an agent, were excluded from the sample and the survey, leaving 5,666 customers who dealt with the HNWI through an agent.
- 2.3 One HNWI was randomly selected from each of the 1,637 agent office sites that deal with the HNWI. For organisations with multiple offices, each of their local offices represented a single agent office site.

Differences with 2011 sampling strategy

- 2.4 The 2011 sampling strategy selected *up to two* agents randomly from each agent office site. For 2014 only *one* agent per office site was selected. However, following an opt out period and the start of fieldwork there was not enough available sample to complete the number of interviews targeted, therefore for some sites interviews were conducted with two agents.
- 2.5 The sampling strategy means that agents working in offices dealing with higher numbers of HNWI are under-represented in the sample, while those working in offices dealing with lower numbers are over-represented.
- 2.6 This consideration also existed for the 2011 results, but the change in the cap from two to one agent per office increases this bias. This will need to be considered when interpreting the results.

Population of sample data by High Net Worth Unit offices

- 2.7 The 1,637 High Net Worth Individuals randomly selected were passed to the seven HNWI offices where staff checked their records in order to populate wherever possible the name of the agent, missing address details, and the agent's direct telephone number.
- 2.8 HMRC sent out individual opt out letters to sampled agents at their local office sites address. The opt out letter informed them that an interviewer from the research agency IFF might telephone them to take part in the survey and provided them with the opportunity to opt out of the survey.



3 Fieldwork

Methodology

- 3.1 A total of 588 interviews were conducted with agents by telephone using computer aided telephone interviewing (CATI) technology. Fieldwork occurred over a period of six weeks, between 12th November and 23rd December 2014.
- 3.2 All interviewers were provided with a detailed briefing on the questionnaire content, the aims of the research, the background to the project and the importance of agents to HMRC. HMRC staff attended one briefing at the start of fieldwork.
- 3.3 The survey process was monitored throughout to ensure a high quality of interviewing with all interviewers monitored by IFF's Quality Control team at least once, and at least five per cent of the total interviews monitored.

Response rates

- 3.4 Once HMRC had been able to identify as many contact details for agents as possible, and following the opt out period, there were 1,115 agents in the 'starting sample' whom IFF attempted to make contact with. Of these, 32 were found to be ineligible for the survey (for example reporting that their office was not responsible for the tax affairs of any High Net Worth Individuals). As Table 3.1 shows a total of 588 interviews were achieved at a response rate of 54%.

Table 3.1: Response rates

Summarised outcome	Total	% of eligible sample
Starting sample	1,115	
Ineligible	32	
Eligible sample	1,083	
Unproductive sample	23	2%
Refused	232	21%
No answer/ongoing contact	240	22%
Complete	588	54%



4 Analysis and reporting

Weighting

- 4.1 In line with 2011, data are unweighted so do not correct for the disproportionate sampling of sites with higher/lower numbers of agents. This approach was also adopted in 2011 due to the unreliability of estimating the population profile, and the impact weighting would have on effective base sizes.

Key Driver Analysis

- 4.2 Correlated Component Regression (CCR) (logistic regression) was used to identify the key drivers of agent satisfaction with the HNWU. This analysis gives very robust models for relatively small samples and even extreme cases where the number of possible predictors exceeds the number of cases. It also outperforms other methods in more regular data sets.
- 4.3 CCR works by producing a drivers model that makes optimal predictions for new cases, rather than the cases on which the model was built, using a unique cross validation procedure which runs the modelling process thousands of times and then identifies the optimal specification for predicting new cases. It also stabilised the model using a type of factor/component analysis used for prediction and screens out irrelevant predictors.
- 4.4 Results from the Key Driver Analysis calculations are documented from paragraph 4.23 of the main report.

Guide to statistical reliability

- 4.5 Data is subject to sampling tolerances as final data is based on a sample of the population rather than the entire population. These sampling tolerances vary with the size of sample and the percentage figure concerned. For example, assuming an unbiased random sample, for a question where 50% of the 588 agents sampled in this survey gave a particular answer, the chances are 95 in 100 that this result would not vary by more than 4.0 percentage points from the true figure that would have been obtained had the entire population been interviewed.
- 4.6 Table 4.1 shows these sampling errors across key groups of agents, and makes comparisons to the 2011 survey.



Table 4.1: Sampling error across key groups of agents

Key groups	Base		Sampling error for a finding of 50%	
	2014	2011	2014	2011
All agents	588	804	±4.0	±3.5
Agents who had heard of the HNWI	588	802	±4.0	±3.5
Agents who had dealings with the HNWI in the last 12 months	548	690	±4.2	±3.7
Agents where the HNWI queried aspects of clients' tax returns	380	453	±5.0	±4.6
Agents who had dealings with other parts of HMRC regarding HNWIs	281	395	±5.8	±4.9
Agents who had dealings with CRM/team in the last 12 months	245	256	±6.3	±6.1

- 4.7 These confidence interval calculations are based on an unbiased random sample. As data for this survey is unweighted, they do not account for the disproportionate sampling of fewer agents from larger organisations, adding some bias to the results.



5 Appendix A: Questionnaire

S Screener

S1 Good morning / afternoon. My name is NAME and I'm calling from IFF Research. Please can I speak to [NAME]?

IF NO LONGER WORKS FOR COMPANY

In that case, would I be able to speak to a professional agent at your site who has taken on all the clients of [NAME]?

Transferred	1	CONTINUE
Hard appointment	2	MAKE APPOINTMENT
Soft Appointment	3	
Referred to someone else at establishment NAME_____	4	TAKE DETAILS AND TRANSFER
NUMBER_____		
Refusal	5	CLOSE
Refusal – company policy	6	
Refusal – Taken part in recent survey	7	
Nobody at site able to answer questions	8	
Not available in deadline	9	
Engaged	10	
Fax Line	11	
No reply / Answer phone	12	
Residential Number	13	
Dead line	14	
Company closed	15	



(IF S1=1 OR S2=2 OR S7=1 OR S8=1 OR S9=1)

S2 **Good morning / afternoon, my name is NAME, calling from IFF Research, an independent market research company. We are carrying out a survey for the High Net Worth Unit of Revenue and Customs. The survey seeks to measure agents' views on the service the Unit provides.**

[(IF S1=1): **Your contact details have been passed on to us by HMRC because we understand that you are an agent working for a High Net Worth Individual dealt with by their High Net Worth Unit.**]

[(IF S1=4/S2=2/S7=1/S8=1/S9=2): **You have been referred to us by a colleague whose name was passed on to us by HMRC as we understand your company works for a High Net Worth Individual dealt with by their High Net Worth Unit.**]

ADD IF NECESSARY: You should have received a letter from Revenue and Customs about this in the last few weeks.

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

Yes	1	GO TO S3
No	2	ASK TO BE REFERRED TO SOMEONE ELSE TAKE DETAILS AND TRANSFER. REINTRODUCE S2
Refused	3	THANK AND CLOSE



ASK ALL

- S3 **The interview will take on average 20 minutes depending on the answers given. 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. It will not be possible to identify your client, or any particular individual, or organisation in the results. Would you be happy to take part in the survey now or would you prefer a more suitable date and time?**

Continue	1	CONTINUE
Hard appointment	2	MAKE APPOINTMENT
Soft appointment	3	
Refusal	4	THANK AND CLOSE
Refusal – company policy	5	
Refusal – taken part in recent survey	6	
Not available in deadline	7	
Wants reassurance email	8	Collect email address and arrange appointment. DS: Send automatic email
Show reassurances	9	GO TO REASSURANCE PAGE

ASK ALL

- S4 **This call may be recorded for quality and training purposes only.**

REASSURANCES TO USE IF NECESSARY

The interview will take around 20 minutes to complete.

Please note that all data will be reported in aggregate form and your answers will not be reported to our client in any way that would allow you to be identified.



ASK ALL

- S5 **Do you have any High Net Worth clients whose tax affairs are dealt with by the High Net Worth Unit of HMRC, regardless of whether you have any direct contact with the Unit?**

ADD IF NECESSARY: HMRC established the High Net Worth Unit in April 2009 to deal with the tax affairs of High Net Worth Individuals with assets of 20 million pounds or over.

Yes	1	GO TO S9
No	2	CONTINUE TO S5a
Don't know	3	
Refused	4	

IF S5 = 2-4

- S5a **In that case, did you used to have High Net Worth clients whose tax affairs were dealt with by the High Net Worth Unit of Revenue & Customs, but no longer have these clients?**

ADD IF NECESSARY: Revenue & Customs established the High Net Worth Unit in April 2009 to deal with the tax affairs of High Net Worth Individuals with assets of 20 million pounds or over.

Yes	1	CONTINUE TO S6 IF HAS_AGENT_ID=1. CONTINUE TO S8 IF HAS_AGENT_ID=2.
No	2	
Don't know	3	
Refused	4	

IF S5 = 2-4 AND HAS_AGENT_ID=1

- S6 **I have your reference number down as [AGENT ID]. Can I just check, does this reference number correspond to you or a client of yours?**

Yes	1	GO TO A1
No	2	CONTINUE TO S7
Don't know	3	
Refused	4	



IF S6=2-4

S7 **In that case, is there a professional agent at your site who deals with Revenue and Customs with this reference number? [AGENT ID]**

Yes – referred to someone else at establishment NAME _____ NUMBER _____	1	TRANSFER AND REINTRODUCE AT S2
No	2	CONTINUE TO S8
Don't know	3	

IF S7=2/3 OR (S5=2-4 AND HAS_AGENT_ID=2)

S8 **Are there any professional agents at your site who have any High Net Worth clients whose tax affairs are dealt with by the High Net Worth Unit of HMRC?**

Yes – referred to someone else at establishment NAME _____ NUMBER _____	1	TRANSFER AND REINTRODUCE AT S2
No	2	THANK AND CLOSE
Don't know	3	

IF S5=1

S9 **Would you be the main point of contact for the High Net Worth Unit on behalf of any of these clients?**

By the main point of contact, we mean that if the High Net Worth Unit were to get in touch with your organisation about the tax affairs of a specific High Net Worth client, you would generally be the person who responds to them on behalf of that client.

Yes	1	CONTINUE TO S10
No – referred to someone else at establishment NAME _____ NUMBER _____	2	TRANSFER AND REINTRODUCE AT S2
Don't know and no appropriate contact given	3	THANK AND CLOSE



IF S9=1

S10 **How many High Net Worth clients would you be the main point of contact for? By High Net Worth clients, we mean only those with over 20 million pounds in assets who are dealt with by the High Net Worth Unit.**

DS – ALLOW RESPONSE OF 1-150

WRITE IN		
Don't know	1	GO TO S11
Refused	2	

IF S10>50

S10CHK **You said you would be the main point of contact for [INSERT ANSWER FROM S10] clients with over 20 million pounds in assets who are dealt with by the High Net Worth Unit. Can I check this is correct?**

Yes	1	GO TO S12
No	2	GO BACK TO S10 AND ASK AGAIN

IF S10 = CODES 1-2 (DK/REF)

S11 **In that case, can you tell me which of the following best describes how many of these clients you would be the main point of contact for?**

READ OUT. SINGLECODE.

1-3 clients	1
4-6 clients	2
7-9 clients	3
10 clients or more	4
Don't know	5
Refused	6



IF S9=1

S12 **Are there any other tax agents/professionals in your organisation who would also be considered a main point of contact for the same High Net Worth clients as you?**

Yes	1
No	2
Don't know	3
Refused	4



A Awareness of the High Net Worth Unit

[IF S6=1: According to our records, you have a High Net Worth client whose tax affairs are dealt with by the High Net Worth Unit of the HMRC. We do not hold any further information about this High Net Worth Individual.]

ASK ALL

A1 **When did you first hear about the High Net Worth Unit? Was it...**

READ OUT. SINGLECODE.

When you were asked to take part in this survey	1	GO TO B14
Before being asked to take part, but in the last three months	2	CONTINUE TO A2
Three to six months ago	3	
Six months to a year ago	4	
One to two years ago	5	
More than two years ago	6	
DO NOT READ OUT: Don't know	7	
DO NOT READ OUT: Refused	8	

A1Dum DUMMY VARIABLE, DO NOT ASK		
HEARD OF HNWU BEFORE	1	A1=2-8
NOT HEARD OF HNWU	2	A1=1

IF HEARD OF HNWU BEFORE (A1DUM=1)

A2 **Has someone from the High Net Worth Unit spoken to you in the last three months to take your contact details for this survey?**

Yes	1
No	2
Refused	3



A3 IF HEARD OF HNWI BEFORE (A1DUM=1)
How much, if anything, did you feel you knew about what the High Net Worth Unit does before you received any information from Revenue and Customs about this survey? Did you feel you...

READ OUT. SINGLECODE.

Knew a lot about them	1
Knew a fair amount	2
Knew a little	3
Knew almost nothing about them	4
DO NOT READ OUT: Don't know	5
DO NOT READ OUT: Refused	6

A4 IF HEARD OF HNWI BEFORE (A1DUM=1)
To what extent do you feel that the service received from the High Net Worth Unit is distinct from that of other parts of Revenue and Customs? Is it...

READ OUT. SINGLECODE.

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



B Dealings with the High Net Worth Unit

IF HEARD OF HNWU BEFORE (A1DUM=1)

Now I am going to ask you some questions specifically about the High Net Worth Unit. When answering these, please think about how you feel about the Unit, rather than about Revenue and Customs as a whole.

HMRC established the High Net Worth Unit in April 2009 to deal with the tax affairs of High Net Worth Individuals with assets of 20 million pounds or over.

IF HEARD OF HNWU BEFORE (A1DUM=1)

B1 Have you personally had any dealings with the High Net Worth Unit in the last 12 months? This includes receiving written correspondence from the Unit about your client(s), contributing to the submission of a tax return, speaking to them on the phone, meeting with them face-to-face, or your client forwarding you written correspondence from the Unit.

[(A2=1): Please exclude any dealings in relation to this survey]

SINGLECODE.

Yes	1	GO TO B2
No	2	GO TO B14
Refused	3	

B1Dum DUMMY VARIABLE, DO NOT ASK		
multicode		
Had dealings with HNWU	1	B1=1
Not had dealings with HNWU, but have heard of them before	2	B1=2/3
Not had dealings with HNWU, or have not heard of them before	3	B1=2/3 or A1=1



IF HAD DEALINGS WITH HNWU (B1DUM=1)
B2 In the last 12 months, what dealings have you personally had with the High Net Worth Unit? Again, your answers will remain anonymous.
DO NOT READ OUT. PROBE FULLY (E.G. IF TELEPHONE CALLS THEN ABOUT WHAT). MULTICODE.

Tax/SA/self-assessment return/contributing to the submission of a tax return	1	CONTINUE TO B3 IF NO OTHER ANSWER GIVEN
Revenue query/enquiry	2	GO TO B4
Tax audit/investigation	3	
Any dealings with Customer Relationship Manager/team	4	
Other (write in)	5	
Don't know	6	CONTINUE TO B3
Refused	7	

IF NO MENTION OF DEALINGS OTHER THAN SUBMISSION OF TAX RETURN ((B2=1 AND B2 ≠2-5) OR B2=6 OR B2=7)
B3 Can I just check, have these dealings involved anything other than contributing to the submission of a tax return?

Other dealings might include written correspondence from the Unit about your client(s), speaking to them on the phone, meeting with them face-to-face, or your client forwarding you written correspondence from the Unit.
SINGLECODE.

Yes – I have had other dealings with the Unit	1	ASK B2 AGAIN
No – only contributing to the submission of a tax return	2	GO TO B4
Don't know	3	
Refused	4	



IF HAD DEALINGS WITH HNWU (B1DUM=1)

B4 On average, how often have you had dealings with the High Net Worth Unit in the last 12 months?

Again, please think of all dealings, including receiving written correspondence from the Unit about your client(s), contributing to the submission of a tax return, speaking to them on the phone, meeting with them face-to-face, or your client forwarding you written correspondence from the Unit. Has it been...

READ OUT. SINGLECODE.

REVERSE SCALE FOR CODES 1-7

Daily	1	CONTINUE TO B5
At least weekly	2	
At least twice a month	3	
At least once a month	4	
At least once every couple of months	5	
At least once every six months	6	
Just once in the last 12 months	7	
DO NOT READ OUT: Have had no such dealings in the last 12 months	8	ASK B1 AGAIN
DO NOT READ OUT: Don't know	9	CONTINUE TO B5
DO NOT READ OUT: Refused	10	



IF HAD DEALINGS WITH HNWU (B1DUM=1)
 B5 [(B4=7): When was this dealing you had with the High Net Worth Unit? Was it...]
 [(B4≠7 AND A2=1): When was the last time you had any dealings with the High Net Worth Unit? Again, please exclude any dealings in relation to this survey. Was it...]
 [(B4≠7 AND A2=2-3): When was the last time you had any dealings with the High Net Worth Unit? Was it...]
 READ OUT. SINGLECODE.

In the last week	1
In the last month	2
In the last three months	3
In the last six months	4
More than six months ago	5
DO NOT READ OUT: Don't know	6
DO NOT READ OUT: Refused	7

IF HAD DEALINGS WITH HNWU (B1DUM=1)
 B6 [(B4=7): Who initiated this dealing with the High Net Worth Unit?]
 [(B4≠7): Thinking about all your dealings with the High Net Worth Unit in the last 12 months, who tended to initiate these dealings?]
 READ OUT. SINGLECODE.

The High Net Worth Unit tended to initiate these dealings	1
You tended to initiate these dealings	2
Fairly even split	3
DO NOT READ OUT: Don't know	4
DO NOT READ OUT: Refused	5



IF HAD DEALINGS WITH HNWI (B1DUM=1)

Now I am going to ask you some more questions about all your dealings with the High Net Worth Unit in the last 12 months. This includes receiving written correspondence from the Unit about your client(s), contributing to the submission of a tax return, speaking to them on the phone, meeting with them face-to-face, or your client forwarding you written correspondence from the Unit.

IF HAD DEALINGS WITH HNWI (B1DUM=1)

B7 Thinking about your dealings with the High Net Worth Unit in the last 12 months, how would you rate your overall experience of dealing with them? Has it been...?

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
DO NOT READ OUT: Refused	7

IF HAD DEALINGS WITH HNWI (B1DUM=1)

B8 [(B4=7): Thinking about this dealing with the High Net Worth Unit, was your overall experience better than you expected, worse than you expected, or in line with your expectations?]
[(B4≠7): Thinking about all your dealings with the High Net Worth Unit in the last 12 months, has your overall experience been better than you expected, worse than you expected, or in line with your expectations?]

DO NOT READ OUT. SINGLECODE.

Better than expected	1
Worse than expected	2
In line with expectations	3
Don't know	4
Refused	5



IF HAD DEALINGS WITH HNWU (B1DUM=1)

B9 **[(B4=7): Thinking about this dealing with the High Net Worth Unit, did you experience any of the following?]**

[(B4≠7): Thinking of all your dealings with the High Net Worth Unit in the last 12 months, did you experience any of the following?]

READ OUT. MULTICODE.

Something particularly good that pleased you	1	GO TO B10
A few small things that pleased you	2	
A few minor problems or issues	3	GO TO B11
A major complaint or problem	4	
None of these	5	GO TO B12

IF POSITIVE EXPERIENCE AT B9 (B9=1-2)

B10 **Thinking about what pleased you, can you tell us what happened?**

WRITE IN		
Don't know	1	
Refused	2	

IF NEGATIVE EXPERIENCE AT B9 (B9=3-4)

B11 **Thinking about the problems and issues you have encountered, can you tell us what happened?**

WRITE IN		
Don't know	1	
Refused	2	



IF HAD DEALINGS WITH HNWI (B1DUM=1)

B12 **[(B4=7): In your opinion, how complex was this dealing you had with the High Net Worth Unit? Please give your answer on a scale of 1 to 10, where 1 is not at all complex and 10 is very complex.]**

[(B4≠7): In your opinion, how complex were the dealings you had with the High Net Worth Unit in the last 12 months? Please give your answer on a scale of 1 to 10, where 1 is not at all complex and 10 is very complex.]

Not at all Complex										Very Complex	DK	Refused
1	2	3	4	5	6	7	8	9	10	11	12	

IF HAD DEALINGS WITH HNWI (B1DUM=1)

B13 **Through which, if any, of the following methods have you had dealings with the High Net Worth Unit in the last 12 months?**

READ OUT. MULTICODE.

DS: RANDOMISE CODES 1-6

Telephone	1
Them visiting you at your office	2
Letter	3
Email	4
Fax	5
Visiting a Revenue and Customs office	6
Any other method of communication (write in)	7
DO NOT READ OUT: None of these/have not contacted HNWI	8
DO NOT READ OUT: Don't know	9
DO NOT READ OUT: Refused	10



ASK ALL

B14 [A1DUM=2: HMRC established the High Net Worth Unit in April 2009 to deal with the tax affairs of High Net Worth Individuals with assets of 20 million pounds or over.

Through which, if any, of the following methods would you prefer to have dealings with the High Net Worth Unit?

By dealings we include receiving written correspondence from the Unit about your client(s), contributing to the submission of a tax return, speaking to them on the phone, meeting with them face-to-face, or your client forwarding you written correspondence from the Unit.]

[A1DUM=1: Through which, if any, of the following methods would you prefer to have dealings with the High Net Worth Unit?]

READ OUT. MULTICODE.

DS: RANDOMISE CODES 1-6

Telephone	1
Them visiting you at your office	2
Letter	3
Email	4
Fax	5
Visiting a Revenue and Customs office	6
Any other method of communication (write in)	7
DO NOT READ OUT: None of these/have not contacted HNWU	8
DO NOT READ OUT: Don't know	9
DO NOT READ OUT: Refused	10



IF HAD DEALINGS WITH HNWU (B1DUM=1)

B15 Thinking generally about the High Net Worth Unit, how would you rate your overall relationship with them? Is it...

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

IF HAD DEALINGS WITH HNWU (B1DUM=1)

B16 Have you personally had any dealings with your High Net Worth client's Customer Relationship Manager(s), or another member of their team, in the last 12 months?

Yes	1	GO TO B17
No	2	GO TO C1
Don't know	3	
Refused	4	



IF HAD DEALINGS WITH CRM OR MEMBER OF TEAM (B16=1)

B17 In the last 12 months, what dealings have you personally had with your High Net Worth client's Customer Relationship Manager(s), or another member of their team?

DO NOT READ OUT. PROBE FULLY (E.G. IF TELEPHONE CALLS THEN ABOUT WHAT). MULTICODE.

Tax/SA return/contributing to the submission of a tax return	1
Following up client letter/email from Customer Relationship Manager/team	2
Checking progress of cases/queries/enquiries	3
Getting introduced to Customer Relationship Manager/team	4
Other (write in)	5
Don't know	6
Refused	7

IF HAD DEALINGS WITH CRM OR MEMBER OF TEAM (B16=1)

B18 Could you tell me the job titles of any of the staff you have personally had dealings with from that team in the last 12 months?

DO NOT READ OUT. MULTICODE.

Lead Customer Relationship Manager	1
Customer Relationship Manager	2
Administrative Officer	3
Other (write in)	4
Don't know	5
Refused	6



IF HAD DEALINGS WITH CRM OR MEMBER OF TEAM (B16=1)

B19 **How would you rate your overall relationship with your Customer Relationship Manager(s) and their team(s)? Is it...**

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

IF HAD DEALINGS WITH CRM OR MEMBER OF TEAM (B16=1)

B20 **And how well do you know your Customer Relationship Manager(s) and their team(s)? Is it...**

READ OUT. SINGLECODE.

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



C Ratings of dealings with the High Net Worth Unit

IF HAD DEALINGS WITH HNWI (B1DUM=1)

- C1 **We'd now like to ask about your personal experiences of dealing with the High Net Worth Unit in the last 12 months. Again, please think specifically about the Unit, and not other parts of Revenue and Customs.**

I'm going to read out a few things that might be said about your experience of dealing with the High Net Worth Unit. Thinking about your experience of dealing with High Net Worth Unit, can you please tell me whether you agree or disagree with each one?

ADD IF NECESSARY: Is that strongly dis/agree or tend to dis/agree?

READ OUT EACH STATEMENT. SINGLECODE EACH STATEMENT.

DS: RANDOMISE ORDER OF STATEMENTS

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	It depends (DO NOT READ OUT)	Not applicable (DO NOT READ OUT)	DK (DO NOT READ OUT)	REFUSED (DO NOT READ OUT)
<i>EXPERTISE OF STAFF</i>									
_1 Staff in the High Net Worth Unit had the technical knowledge they needed to deal with your clients' tax affairs	1	2	3	4	5	6	7	8	9
_2 Staff in the High Net Worth Unit had a sufficient level of authority to make decisions about your clients' tax affairs	1	2	3	4	5	6	7	8	9
<i>TIMELINESS OF RESPONSE</i>									
_3 Staff in the High Net Worth Unit responded to you within an appropriate timeframe	1	2	3	4	5	6	7	8	9
<i>EASE OF ACCESS</i>									
_4 It was easy to get in touch with staff in the High Net Worth Unit	1	2	3	4	5	6	7	8	9
_5 Staff in the High Net Worth Unit were willing to help you	1	2	3	4	5	6	7	8	9
<i>OUTCOME</i>									
_6 Staff in the High Net Worth Unit provided a reliable response to your queries	1	2	3	4	5	6	7	8	9
<i>EVEN-HANDEDNESS</i>									
_7 The High Net Worth Unit has been consistent in the way it has dealt with the tax affairs of your High Net Worth client(s)	1	2	3	4	5	6	7	8	9
_8 The High Net Worth Unit dealt with the tax affairs of your High Net Worth client(s) fairly	1	2	3	4	5	6	7	8	9
<i>SERVICE DELIVERY</i>									



	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	It depends (DO NOT READ OUT)	Not applicable (DO NOT READ OUT)	DK (DO NOT READ OUT)	REFUSED (DO NOT READ OUT)
_9 Staff in the High Net Worth Unit were professional in their dealings with you and your client(s)	1	2	3	4	5	6	7	8	9
<i>CERTAINTY</i>									
_10 The High Net Worth Unit kept you well informed about the tax affairs of your High Net Worth client(s)	1	2	3	4	5	6	7	8	9

IF DISAGREE WITH C1_7 (C1_7=4-5)

C2 You said you disagree that the High Net Worth Unit has been consistent in the way it has dealt with the tax affairs of your High Net Worth client(s). Why do you say that?

WRITE IN		
Don't know	1	
Refused	2	



IF NO RECENT DEALINGS WITH HNWI BUT STILL HEARD OF HNWI (B1DUM=2)
C3 I understand that you have not had any dealings with the High Net Worth Unit in the last 12 months. I am interested in your impressions of what you think they would be like. In your opinion, how likely or unlikely is it that the High Net Worth Unit would do each of the following if you were to deal with them?
READ OUT EACH STATEMENT. SINGLE CODE EACH STATEMENT.

DS – RANDOMISE ORDER OF THE STATEMENTS

	Very likely	Fairly likely	Neither likely nor unlikely	Fairly unlikely	Very unlikely	It depends (DO NOT READ OUT)	Don't know (DO NOT READ OUT)	Refused (DO NOT READ OUT)
<i>SERVICE DELIVERY</i>								
_1 Work in a joined-up way with other parts of Revenue and Customs	1	2	3	4	5	6	7	8
<i>COOPERATIVE COMPLIANCE</i>								
_2 Actively seek a cooperative relationship with you	1	2	3	4	5	6	7	8
<i>COMMERCIAL AWARENESS</i>								
_3 Have a good understanding of the tax affairs of High Net Worth Individuals	1	2	3	4	5	6	7	8
<i>EVEN-HANDEDNESS</i>								
_4 Deal with the tax affairs of High Net Worth client(s) fairly	1	2	3	4	5	6	7	8
_5 Act with honesty and integrity	1	2	3	4	5	6	7	8
<i>PRIVACY</i>								
_6 Uphold the privacy of High Net Worth Individuals	1	2	3	4	5	6	7	8



D Compliance

IF HAD DEALINGS WITH HNWU (B1DUM=1)

D1 **Has the High Net Worth Unit queried any aspects of tax returns you have submitted for your client(s) in the last 12 months?**

Yes*	1	GO TO D2
No	2	GO TO D5
Don't know	3	
Refused	4	

*DS – BACK-CODE IN ANALYSIS TO B2 =2 IF D1 = 1

(IF B2=2 AND D1=2-3)

D1CHK **Earlier you said that your dealings with the High Net Worth Unit in the last 12 months included revenue queries/enquiries. Can I just check that the High Net Worth Unit has not queried any aspects of tax returns you have submitted for your client(s) in the last 12 months?**
SINGLECODE.

Correct – High Net Worth Unit has not queried tax returns	1	GO TO D5
Incorrect – High Net Worth Unit has queried tax returns	2	CHANGE TO CODE 1 AT D1 AND GO TO D2

IF QUERIED ASPECTS OF TAX RETURNS (D1=1) OR D1CHK=2

D2 **[(B4=7): Did the High Net Worth Unit get in touch with you about this query in any of the following ways?**

[(B4≠7): Did the High Net Worth Unit generally get in touch with you about any of these queries in any of the following ways?]

READ OUT. MULTICODE.

Through telephone calls	1
Through letters	2
Any other way (write in)	3
DO NOT READ OUT: Don't know	4
DO NOT READ OUT: Refused	5



IF QUERIED ASPECTS OF TAX RETURNS (D1=1)
D3 Thinking about the way the High Net Worth Unit handles queries it has, can you tell me whether you agree or disagree with each of the following statements?

ADD IF NECESSARY: Is that strongly dis/agree or tend to dis/agree?

READ OUT EACH STATEMENT. SINGLE CODE EACH STATEMENT.

DS – RANDOMISE ORDER OF STATEMENTS

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	It depends (DO NOT READ OUT)	Not applicable (DO NOT READ OUT)	DK (DO NOT READ OUT)	REFUSED (DO NOT READ OUT)
_1 The High Net Worth Unit makes clear what you and your clients need to do to address any tax concerns it has	1	2	3	4	5	6	7	8	9
_2 The High Net Worth Unit resolves tax concerns it has within an appropriate timeframe	1	2	3	4	5	6	7	8	9
_3 The High Net Worth Unit takes a cooperative approach when dealing with any tax concerns it has	1	2	3	4	5	6	7	8	9

IF AGREE THAT HNWU TAKES COOPERATIVE APPROACH (D3_3=1-2)
D4 You said you agree that the High Net Worth Unit takes a cooperative approach when dealing with any tax concerns. To what extent, if at all, does this help in efficiently resolving any tax concerns? Is it...

READ OUT. SINGLECODE.

To a large extent	1
To some extent	2
To a small extent	3
Not at all	4
DO NOT READ OUT: Don't know	5
DO NOT READ OUT: Refused	6

IF HAD DEALINGS WITH HNWU (B1DUM=1)
D5 To what extent, if at all, have you been able to discuss tax issues and transactions with the High Net Worth Unit before they need to be reported in the SA return? Is it...



READ OUT. SINGLECODE.

To a large extent	1	GO TO D6
To some extent	2	
To a small extent	3	
Not at all	4	GO TO E1
DO NOT READ OUT: Have not needed to	5	
DO NOT READ OUT: Don't know	6	
DO NOT READ OUT: Refused	7	

IF ABLE TO DISCUSS TAX ISSUES BEFORE SA RETURN (D5=1-3)

D6 **To what extent, if at all, has being able to discuss tax issues and transactions before they need to be reported helped you in your work for High Net Worth individuals? Is it...**

READ OUT. SINGLECODE.

To a large extent	1
To some extent	2
To a small extent	3
Not at all	4
DO NOT READ OUT: Don't know	5
DO NOT READ OUT: Refused	6



E Reputation and advocacy of the HNWI

IF HAD DEALINGS WITH HNWI (B1DUM=1)

- E1 Now thinking about the way the High Net Worth Unit works, can you please tell me whether you agree or disagree with each of the following statements?

ADD IF NECESSARY: Is that strongly dis/agree or tend to dis/agree?

READ OUT EACH STATEMENT. SINGLECODE EACH STATEMENT.

DS – RANDOMISE ORDER OF STATEMENTS

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	It depends (DO NOT READ OUT)	Not applicable (DO NOT READ OUT)	DK (DO NOT READ OUT)	REFUSED (DO NOT READ OUT)
<i>SERVICE DELIVERY</i>									
_1 The High Net Worth Unit is joined-up with other parts of Revenue and Customs	1	2	3	4	5	6	7	8	9
_2 The High Net Worth Unit provides a service that is designed with your needs in mind	1	2	3	4	5	6	7	8	9
<i>TRANSPARENCY</i>									
_3 The decision-making process of the High Net Worth Unit is transparent	1	2	3	4	5	6	7	8	9
_4 You understand the way the High Net Worth Unit works	1	2	3	4	5	6	7	8	9
<i>COOPERATIVE COMPLIANCE</i>									
_5 Staff in the High Net Worth Unit actively seek a cooperative relationship with you	1	2	3	4	5	6	7	8	9
_6 The High Net Worth Unit makes it easier for you to assist your client(s) to comply with their tax obligations	1	2	3	4	5	6	7	8	9
<i>COMMERCIAL AWARENESS</i>									
_7 Staff in the High Net Worth Unit have a good understanding of the tax affairs of High	1	2	3	4	5	6	7	8	9



	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	It depends (DO NOT READ OUT)	Not applicable (DO NOT READ OUT)	DK (DO NOT READ OUT)	REFUSED (DO NOT READ OUT)
Net Worth Individuals									
<i>CERTAINTY</i>									
_8 The High Net Worth Unit reduces uncertainty in the application of tax rules for High Net Worth Individuals	1	2	3	4	5	6	7	8	9
<i>ENGAGEMENT</i>									
_9 The High Net Worth Unit appropriately consults with agents about issues which affect them and their clients	1	2	3	4	5	6	7	8	9
<i>EVEN-HANDEDNESS</i>									
_10 You trust the High Net Worth Unit to take a reasonable approach in their dealings with the tax affairs of High Net Worth Individuals	1	2	3	4	5	6	7	8	9
<i>PRIVACY</i>									
_11 The High Net Worth Unit upholds the privacy of High Net Worth Individuals	1	2	3	4	5	6	7	8	9

IF HEARD OF HNWI BEFORE (A1DUM=1)

- E2 Taking into account everything you think is important, how favourable or unfavourable is your overall opinion and impression of the High Net Worth Unit? Is it...
 READ OUT. SINGLECODE.

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



DO NOT READ OUT: Refused	7
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IF HEARD OF HNWI BEFORE (A1DUM=1)

E3 **If you had a client with over 20 million pounds in assets, and not currently dealt with by the High Net Worth Unit, how likely or unlikely would you be to recommend the High Net Worth Unit to them? Is it...**

READ OUT. SINGLECODE.

Very likely	1
Fairly likely	2
Neither likely nor unlikely	3
Fairly unlikely	4
Very unlikely	5
DO NOT READ OUT: It depends on the client	6
DO NOT READ OUT: Don't know	7
DO NOT READ OUT: Refused	8



F Future dealings with the High Net Worth Unit

IF NO RECENT DEALINGS WITH HNWU BUT STILL HEARD OF THEM (B1DUM=2)

- F1 **You mentioned earlier that you have not had any dealings with the High Net Worth Unit in the last 12 months. Why do you think this is the case?**

WRITE IN		
Don't know	1	
Refused	2	

ASK ALL

- F2 [(B1DUM=1): **What else, if anything, could the High Net Worth Unit do to help you in your dealings with your High Net Worth clients?**]
 [(B1DUM=3): **How, if at all, do you think the High Net Worth Unit could help you in your dealings with your High Net Worth clients?**]

WRITE IN		
Don't know	1	
Refused	2	

ASK ALL

- F3 **Over the next 12 months, what level of contact would you prefer to have with the High Net Worth Unit? Is it...**
READ OUT. SINGLECODE.

More than now	1
The same as now	2
Less than now	3
DO NOT READ OUT: Don't know	4
DO NOT READ OUT: Refused	5



G Dealings with other parts of HMRC

ASK ALL

Now I would like to ask you some questions about any dealings you may have had with other parts of Revenue and Customs outside of the High Net Worth Unit, but still in relation to High Net Worth Individuals. Again, by High Net Worth Individuals, we mean those with over 20 million pounds in assets.

ASK ALL

- G1 [(B1=1): **Apart from the High Net Worth Unit, have you had dealings with other parts of Revenue and Customs with regard to High Net Worth Individuals in the last 12 months?**]
 [(B1DUM=3): **Have you had dealings with other parts of Revenue and Customs with regards to High Net Worth Individuals in the last 12 months?**]

Yes	1	GO TO G2
No	2	GO TO G3
Don't know	3	
Refused	4	

IF HAD DEALINGS WITH OTHER PARTS OF HMRC (G1=1)

- G2 **With regards to High Net Worth Individuals, what have your dealings with other parts of Revenue and Customs been about?**

DO NOT READ OUT. PROBE FULLY (E.G. IF TELEPHONE CALLS THEN ABOUT WHAT). MULTICODE.

Tax/SA/self-assessment return/contributing to the submission of a tax return	1
Revenue query/enquiry	2
Tax audit/investigation	3
Income Tax	4
Capital Gains Tax	5
VAT	6
Other (write in)	7
Don't know	8
Refused	9

ASK ALL

- G3 **When you need to contact Revenue and Customs with regards to High Net Worth Individuals, how do you decide who to contact?**

DO NOT READ OUT. MULTICODE.



Contact call centre (unspecified)	1
Use Agent Dedicated and Agent Priority Lines/telephone numbers	2
Contact the same person spoken to last time	3
Contact names and numbers mentioned on letters	4
Contact someone from High Net Worth Unit	5
Contact Customer Relationship Manager/team for that client	6
Contact the local unit/tax office/district responsible for that client	7
Other (write in)	8
Don't know	9
Refused	10



IF HAD DEALINGS WITH OTHER PARTS OF HMRC (G1=1)

G4 **In the last 12 months, how frequently have you had dealings with other parts of Revenue and Customs with regards to High Net Worth Individuals? Has it been...**
READ OUT. SINGLECODE.

REVERSE SCALE FOR CODES 1-7

Daily	1	CONTINUE TO G5
At least weekly	2	
At least twice a month	3	
At least once a month	4	
At least once every couple of months	5	
At least once every six months	6	
Just once in the last 12 months	7	
DO NOT READ OUT: Have had no such dealings in the last 12 months	8	
DO NOT READ OUT: Don't know	9	
DO NOT READ OUT: Refused	10	

ASK ALL

G5 **Thinking about all your dealings with the whole of Revenue and Customs in the last 12 months, how would you rate your overall experience of dealing with them? Has it been...**
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
DO NOT READ OUT: Refused	7



H Profile of High Net Worth Clients

ASK ALL

- H1 **Which of the following are sources of wealth for any of your High Net Worth client(s)? Again, by High Net Worth Individuals, we mean those with assets of 20 million pounds or over who are dealt with by the High Net Worth Unit. Is it...**

READ OUT. MULTICODE.

IF MORE THAN ONE ANSWER AT H1

- H2 **Which, if any, of the following is the best description of the main source of wealth of your High Net Worth client(s)?**

READ OUT. SINGLECODE.

	H1	H2
Through their own business	1	1
Through their work for a professional organisation such as a bank or a law firm	2	2
Through their work as an individual, e.g. a sport person, an entertainer, etc.	3	3
Through inheritance	4	4
Through investment	5	5
Through property	6	6
Through other sources (write in)	7	7
DO NOT READ OUT: Hard to say/varies from client to client	8	8
DO NOT READ OUT: Don't know	9	9
DO NOT READ OUT: Refused	10	10



ASK ALL

H3 **How involved, if at all, is/are your High Net Worth client(s) in their own tax affairs? Are they...**
READ OUT. SINGLECODE.

Very involved	1
Quite involved	2
Not very involved	3
Not at all involved	4
DO NOT READ OUT: It depends on the client	5
DO NOT READ OUT: Don't know	6
DO NOT READ OUT: Refused	7

ASK IF HEARD OF HNWX BEFORE (A1DUM=1)

H4 **To what extent, if at all, has the existence of the High Net Worth Unit influenced the advice you give to your High Net Worth client(s)? Is it...**
READ OUT. SINGLECODE.

To a large extent	1
To some extent	2
To a small extent	3
Not at all	4
DO NOT READ OUT: Don't know	5
DO NOT READ OUT: Refused	6



I Demographic Questions

ASK ALL

- 11 **Can I just check, is your business part of a larger group or professional firm?**

Yes	1	GO TO I2
No	2	GO TO I5
Don't know	3	
Refused	4	

IF PART OF A LARGER GROUP (I1=1)

- 12 **Regardless of the countries it operates in, is your business a UK owned group/professional firm or are you part of a larger foreign owned group/professional firm?**

SINGLECODE.

UK owned	1
Part of a larger foreign owned group	2
Don't know	3
Refused	4

IF PART OF A LARGER GROUP (I1=1)

- 13 **How many people are employed by your organisation in the UK, besides yourself?**

WRITE IN (MAXIMUM OF 99,999)		
Don't know	1	GO TO I4
Refused	2	GO TO I4

I3Dum **DUMMY VARIABLE, DO NOT ASK**

Only one person working at organisation	1	I3=0
More than one person working at organisation, besides the respondent	2	I3>0 OR DK/REF



- IF I3= CODES 1-2 (DK/REF)
- 14 **In that case, can you tell me which of the following best describes the number of people employed by your organisation in the UK, besides yourself?**
READ OUT. SINGLECODE.

Less than 10	1
10-19	2
20-49	3
50-99	4
100-249	5
250-499	6
500-999	7
1,000-4,999	8
5,000+	9
DO NOT READ OUT: Don't know	10
DO NOT READ OUT: Refused	11

- IF I1 = 2 – 4 OR MORE THAN ONE PERSON WORKING AT ORGANISATION (I3DUM=2)
- 15 **And, besides yourself, how many people are currently employed at this site?**

ADD IF NECESSARY: **By this we mean the total number of individuals your business employs at this site in any capacity, except yourself.**

DS – MAXIMUM RESPONSE LIMITED TO ANSWER AT I3 OR I4. OTHERWISE MAXIMUM OF 99,999.

WRITE IN		
Don't know	1	GO TO I6
Refused	2	GO TO I6



I5Dum DUMMY VARIABLE, DO NOT ASK		
Only one person working on site	1	I5=0
More than one person working at site, besides the respondent	2	I5>0 OR DK/REF

- IF I5= CODES 1-2 (DK/REF)
- 16 **In that case, can you tell me which of the following best describes the number of people employed at this site, besides yourself?**
READ OUT. SINGLECODE.

DS- MAXIMUM RESPONSE LIMITED TO ANSWER AT I3 OR I4; ONLY SHOW ANSWER UP TO I3 OR I4 LIMIT.

Less than 10	1
10-19	2
20-49	3
50-99	4
100-249	5
250-499	6
500-999	7
1,000-4,999	8
5,000+	9
DO NOT READ OUT: Don't know	10
DO NOT READ OUT: Refused	11



IF MORE THAN ONE PERSON WORKING AT SITE (I5DUM=2)

- 17 **And, besides yourself, how many people working at this site have clients that are High Net Worth Individuals? Again, by High Net Worth Individuals, we mean those with assets of 20 million pounds or over who are dealt with by the High Net Worth Unit.**

DS – MAXIMUM RESPONSE LIMITED TO ANSWER AT I5 OR I6.

WRITE IN		
Don't know	1	GO TO I8
Refused	2	GO TO I8

I7Dum DUMMY VARIABLE, DO NOT ASK		
Only one HNW Agent at site	1	I7=0
More than HNW Agent at site, besides the respondent	2	I7>0 OR DK/REF



IF I7= CODES 1-2

- 18 **In that case, can you tell me which of the following best describes the number of people working at this site, besides yourself, who have clients that are High Net Worth Individuals? READ OUT. SINGLECODE.**

DS – MAXIMUM RESPONSE LIMITED TO LOWEST ANSWER OUT OF I3-I6; ONLY SHOW CODES UP TO LOWEST I3-I6 ANSWER.

Less than 10	1
10-19	2
20-49	3
50-99	4
100-249	5
250-499	6
500-999	7
1,000-4,999	8
5,000+	9
DO NOT READ OUT: Don't know	10
DO NOT READ OUT: Refused	11

IF MORE THAN ONE PERSON WITH HNWU CLIENTS AT OFFICE (I7DUM=2)

- 19 **As far as you know, how many High Net Worth Individuals are dealt with in total at this site? If you don't know exactly, please give your best guess. Again, by High Net Worth Individuals, we mean those with assets of 20 million pounds or over who are dealt with by the High Net Worth Unit.**

DS – MINIMUM RESPONSE OF ANSWER AT S10 OR S11. MAXIMUM RESPONSE OF 100.

WRITE IN		
Don't know	1	
Refused	2	



IF I9 = CODES 1-2 (DK/REF)

110 **In that case, as far as you know, which of the following best describes the total number of High Net Worth Individuals dealt with at this site?**

READ OUT. SINGLECODE.

DS: ALLOW MINIMUM OF S10/11 ANSWER. ONLY SHOW CODES ABOVE THIS.

1-3	1
4-6	2
7-9	3
10-14	4
15-19	5
20-24	6
25-29	7
30 or more	8
DO NOT READ OUT: Don't know	9
DO NOT READ OUT: Refused	10

IF MORE THAN ONE PERSON WORKING AT SITE (I5DUM=2)

111 **Do you currently supervise or line manage any other tax agents/professionals within your organisation who deal with High Net Worth Individuals?**

SINGLECODE.

Yes	1
No	2
Don't know	3
Refused	4



IF MORE THAN ONE PERSON WORKING AT ORGANISATION (I3>0 OR I4=1-11 OR I5>0 OR I6=1-11)

- I12 **Does the organisation you are working for have any guidelines for agents like you to follow when dealing with the High Net Worth Unit? IF YES: Are these formal or informal guidelines?**
SINGLECODE.

Yes – formal guidelines	1
Yes – informal guidelines	2
No	3
Don't know	4
Refused	5

ASK ALL

- I13 **Is your organisation...?**
READ OUT. SINGLECODE.

IF NONE OF THESE: How would you describe your organisation?

A law firm	1
An accountancy firm	2
A private bank	3
An investment bank	4
An investment house	5
An off-shore trust company	6
A family office	7
A specialist tax company	8
Other (write in)	9
DO NOT READ OUT: Don't know	10
DO NOT READ OUT: Refused	11



ASK ALL
 114 **Are you...?**
 READ OUT. MULTICODE.

A solicitor	1
A tax advisor	2
An accountant	3
A management accountant	4
A private banker	5
An investment banker	6
An individual financial adviser	7
A tax barrister	8
Anything else (write in)	9
DO NOT READ OUT: Don't know	10
DO NOT READ OUT: Refused	11

ASK ALL
 115 **What is your job title?**
 DO NOT READ OUT. SINGLECODE.

Accountant	1
Chartered Tax Advisor	2
Personal Tax Manager	3
Tax Advisor	4
Tax Manager	5
Other (write in)	6
Don't know	7
Refused	8

ASK ALL



- 116 For approximately how many years have you been dealing with the tax affairs of High Net Worth Individuals? Please include any time you have spent working for other organisations in this business sector.

Less than one year	1
More than one year (ENTER NUMBER OF YEARS)	2
Don't know	3
Refused	4

ASK ALL

- 117 Approximately what proportion of all your personal clients are High Net Worth Individuals? Again, by High Net Worth Individuals, we mean those with assets of 20 million pounds or over who are dealt with by the High Net Worth Unit. Is it...

READ OUT. SINGLECODE.

Under a quarter	1
Between a quarter and half	2
Over half but less than three-quarters	3
Three-quarters or more	4
DO NOT READ OUT: Don't know	5
DO NOT READ OUT: Refused	6

- 118 INTERVIEWER TO RECORD GENDER OF RESPONDENT

Male	1	
Female	2	



J Closing questions

ASK ALL

- J1 **This research forms part of a longer term study that Revenue and Customs is conducting to track the opinions of agents of High Net Worth Individuals. Would you be happy to be re-contacted by Revenue and Customs, or their appointed contractor, so that we can continue to gain your opinions on the High Net Worth Unit over time?**

DO NOT READ OUT. SINGLE CODE

Yes – both client and/or their contractors may recontact	1
Only the client may recontact	2
No	3

IF CONSENT TO RECONTACT (J1=1/2)

- J2 **And could I just check, is [NUMBER] the best number to call you on?**

Yes	1	
No - write in number	2	

ASK ALL

Name: RECORD DETAILS OF RESPONDENT WHO COMPLETED INTERVIEW	
Email address:	



ASK ALL

J3 Thanks very much for your time today. Finally, is there anything else you would like to say regarding your experiences with the High Net Worth Unit that we can feed back to Revenue and Customs?

WRITE IN		
Don't know	1	
Refused	2	
Nothing more to add	3	

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.

