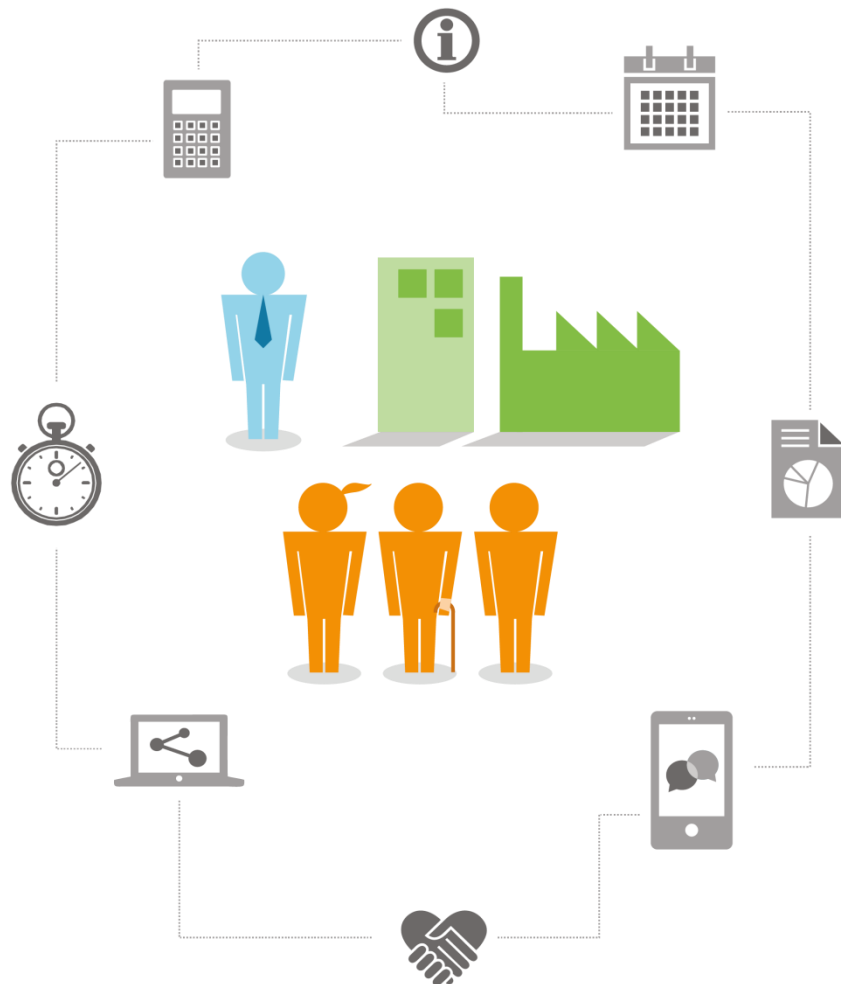




HM Revenue & Customs

Individuals, Small Business and Agents Customer Survey 2016 Technical Annex HMRC Report: 457



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

Glossary

CATI – Computer Assisted Telephone Interviewing

RDD – Random Digit Dialling

SIC – Standard Industrial Classification

VAT – Value Added Tax

PAYE – Pay As You Earn

SA – Self-Assessment

NI – National Insurance

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

SMEs – Small and Medium Enterprises

HMRC - HM Revenue & Customs

KDA – Key Driver Analysis

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

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1. Introduction

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

This report contains an overview of the methodology used for the 2016 survey.

2. Data collection method

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

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

Table 1.1 Actions taken to maximise response

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

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

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

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

2.1. Fieldwork timing

The survey is carried out annually. Table 2.1 shows the fieldwork dates in 2016.

Table 2.1 Fieldwork dates

| Individuals | Agents | Small Businesses |
|---------------------|---------------------|---------------------|
| 05/09/16 – 11/11/16 | 12/09/16 – 08/11/16 | 12/09/16 – 11/11/16 |

3. Survey

3.1. Questionnaire

The questionnaire was developed by HMRC and Kantar Public to address the research objectives. In 2015 the draft questionnaires were then subject to three levels of testing:

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

There were a small number of changes to the questionnaires in 2016. Changes were made to reflect HMRC priorities, and remove a small number of questions that were highly correlated with each other. A small pilot survey was conducted between 1st and 3rd August 2016 (among 32 Individuals, 35 Agents and 37 Small Businesses) to test respondents' understanding and ability to answer the new questions.

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

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

Table 3.1 Questionnaire structure

| Topic | Question |
|--------------------------------------|--|
| Customer interactions | <ul style="list-style-type: none"> • Taxes paid • Channels of contact used • HMRC services used • Rating of services used (telephone⁴, online services and online webpages⁵) • Frequency of contact (Individuals only) |
| Customer experience | <ul style="list-style-type: none"> • Ease of finding information • Rating the quality of information looked for or received • Whether Revenue and Customs made it clear what steps were needed • Whether Revenue and Customs made it clear when everything was completed • How good or poor Revenue and Customs were at getting the tax transaction right • How good or poor Revenue and Customs were at resolving any queries or issues • Acceptability of time taken to reach the end result • Whether staff were approachable/professional • Whether Revenue and Customs had systems which prevented mistakes • Overall rating of customer experience • How experiences in the last 12 months compared with the previous 12 months • Ease of having someone else act on your behalf (Individuals and Small Businesses who used an Agent) / Ease of acting on someone else's behalf (Agents) |
| Other aspects of customer experience | <ul style="list-style-type: none"> • Whether treated fairly • Whether Revenue and Customs minimised the cost, time and effort to deal with tax affairs • Whether Revenue and Customs treated them as honest • How strongly agree that services were personalised • Ease of dealing with tax issues • Whether Revenue and Customs recognises that their business is their priority (Small Businesses only) • Whether Revenue and Customs systems are integrated well with the way our business managed its tax affairs (Small Businesses only) |

⁴ Agents are asked to rate the dedicated Agents helpline and other Revenue and Customs telephone helplines separately. Individuals and Small Businesses are asked to rate 'The Revenue and Customs telephone helplines'

⁵ Rating of HMRC webpages was not asked in 2015

| | |
|--|---|
| Reputation | <ul style="list-style-type: none"> • Whether HMRC is doing enough to raise standards and promote good practice among Agents (Agents only) • Whether Revenue and Customs applies penalties and sanctions equally • Whether Revenue and Customs ensures all customers pay or receive the correct amount • Whether Revenue and Customs is an efficient organisation that does not waste money • Whether Revenue and Customs ensures personal information is treated confidentially • Favourability towards Revenue and Customs • Whether would speak well of Revenue and Customs to others • Confidence in the way Revenue and Customs are doing their job |
| Compliance (ALL QUESTIONS IN THIS SECTION WERE NEW IN 2016) | <ul style="list-style-type: none"> • Who is most responsible for making sure the amount of tax they pay is correct (Individuals and Small Businesses only) • Acceptability of tax evasion - reducing the amount of tax paid by not telling HMRC about all income • How widespread tax evasion is • Acceptability of tax avoidance – exploiting tax rules to gain a tax advantage that Parliament didn't intend • How widespread tax avoidance is • How widespread think the late payment of taxes is |

The average length of the survey varied slightly by customer group. Small Businesses was 19 minutes, Individuals was 20 minutes 45 seconds and Agents was 21 minutes.

3.2. Quality Control

Telephone research is validated, as the interview occurs, by a team of supervisors using undetected, remote listening facilities. No interviews are carried out without a supervisor present. Our own standards exceed ISO 20252 prescribed standards. At least 7% of completed interviews will be monitored for at least 75% of the interview. A systematic method is used to select interviewers to be monitored, such that all interviewers are monitored on a regular basis.

4. Agents survey design

4.1. Fieldwork

The Agents survey consists of an annual cross-sectional random probability telephone survey. Fieldwork was conducted between 12th September and 8th November 2016 and a total of 2,635 interviews were achieved.

4.2. Sample source and definition of Agents

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

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

- The Inter-Departmental Business Register (IDBR)
 - This is a comprehensive live list of all UK businesses that are VAT registered and/or have a PAYE scheme.
 - It is obtained from five administrative sources (HMRC VAT, HMRC PAYE, incorporated businesses registered at Companies House, Defra farms and the Department of Finance and Personnel, Northern Ireland (DFPNI)).

- HMRC Self-Assessment database (SA)
 - Provides coverage of smaller Agents that are not VAT registered (or with a PAYE scheme) and therefore missing from the IDBR.
 - However, Income Tax returns need only be submitted by January 31st of the tax year following the subject tax year. The database of SA returns is not considered fully up to date for another six months. As such it is important to note that the sample is representative of the population as it was (at best) fifteen months previously.

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

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

professional financial agent who personally deals with Revenue and Customs on behalf of clients?”.

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

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

4.3. Sample design

Agents were sampled and surveyed at the Enterprise level⁶ (rather than the local unit site level like the 2008 – 2015 Customer Survey). This was done for two reasons: firstly, to be consistent with the Small Business survey and similar surveys for mid-size and large businesses and secondly because those entrusting their tax affairs to an Agent are entrusting them to an enterprise, not to a specific site within that entity.

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

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

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

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

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

4.3.1. Opt out

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

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

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

Two per cent of Agents opted out of the research following receipt of the letter.

4.3.2. Sample stratification

The IDBR sample was sorted by industry sector code (SIC2007 classification⁷) and a systematic sample was drawn within the following cells:

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

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

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

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

4.3.3. Respondent selection

Interviewers were asked to speak to an owner, director or partner at the firm. The objective was to find the most informed person to reflect the views of the agency. Random selection of respondent is only appropriate when the target population is 'agency Individuals' rather than 'Agents'.

Consequently, interviewers were allowed to accept deputies if there was no chance of speaking to the first choice contact.

⁷ <https://www.gov.uk/government/publications/standard-industrial-classification-of-economic-activities-sic>

4.3.4. Eligibility

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

4.3.5. Sample productivity

The sample did not (for the most part) include telephone numbers so a look up process was undertaken. This included an automated process, followed by a manual look up stage for the remaining sample. Table 4.1 shows the number of sample records obtained for the 2016 survey and the rates of number lookup success.

Table 4.1 Sample order and number lookup rates

| Sample | Initial selection | % valid numbers after lookup |
|---------------------------------------|-------------------|------------------------------|
| SA Partnership £1 to <£10k turnover | 313 | 85% |
| SA Partnership £10k to <£30k turnover | 374 | 85% |
| SA Partnership £30k+ turnover | 551 | 85% |
| SA Sole Trader £1 to <£10k turnover | 2,152 | 97% |
| SA Sole Trader £10k to <£30k turnover | 4,214 | 97% |
| SA Sole Trader £30k+ turnover | 3,927 | 96% |
| IDBR 0 employees | 1,523 | 40% |
| IDBR 1-9 employees | 11,940 | 36% |
| IDBR 10-49 employees | 1,689 | 79% |
| IDBR 50+ employees | 451 | 77% |
| Total | 27,134 | 65% |

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

Table 4.2 Sample conversion rates

| Sample | Issued for fieldwork | Interview conversion | Interviews achieved |
|---------------------------------------|----------------------|----------------------|---------------------|
| SA Partnership £1 to <£10k turnover | 31 | 29% | 9 |
| SA Partnership £10k to <£30k turnover | 78 | 35% | 27 |
| SA Partnership £30k+ turnover | 96 | 23% | 22 |
| SA Sole Trader £1 to <£10k turnover | 1,393 | 25% | 347 |
| SA Sole Trader £10k to <£30k turnover | 1,024 | 27% | 279 |
| SA Sole Trader £30k+ turnover | 1,079 | 24% | 262 |
| IDBR 0 employees | 301 | 39% | 118 |
| IDBR 1-9 employees | 2,770 | 42% | 1,168 |
| IDBR 10-49 employees | 861 | 40% | 341 |
| IDBR 50+ employees | 219 | 28% | 62 |
| Total | 7,852 | 34% | 2,635 |

4.4. Response rate

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

Table 4.3 Response rate: interviews

| Outcome | 2016 |
|--|-------|
| Total sample issued | 7,852 |
| Total potentially eligible | 6,576 |
| I = Complete Interviews | 2,635 |
| U = Unknown eligibility (scope unknown) | 3,252 |
| NE = Not eligible | 688 |
| Non-working numbers – removed from eligible base | 1,265 |
| e = estimated eligibility | 79% |
| e(U) = eligible unknowns | 2,579 |
| Response Rate: $[I / (I + e(U))]$ | 51% |

4.5. Weighting approach

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

4.5.1. Estimation of the population

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

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

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

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

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

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

Table 4.4 Sample group populations

| Sample group | SIC code | | | Total |
|---------------------------------------|----------|-------|-------|--------|
| | 69201 | 69202 | 69203 | |
| SA Partnership £1 to <£10k turnover | | | | 482 |
| SA Partnership £10k to <£30k turnover | | | | 750 |
| SA Partnership £30k+ turnover | | | | 1,192 |
| SA Sole Trader £1 to <£10k turnover | | | | 16,434 |
| SA Sole Trader £10k to <£30k turnover | | | | 13,869 |
| SA Sole Trader £30k+ turnover | | | | 8,034 |
| IDBR 0 employees | 2,316 | 328 | 97 | 2,741 |
| IDBR 1-9 employees | 29,967 | 5,268 | 1,270 | 36,505 |
| IDBR 10-49 employees | 2,563 | 218 | 63 | 2,844 |
| IDBR 50+ employees | 293 | 155 | 3 | 451 |

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

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

Table 4.5 Observed survey eligibility rates

| Sample group | % Eligible |
|---------------------------------------|------------|
| SA Partnership £1 to <£10k turnover | 76% |
| SA Partnership £10k to <£30k turnover | 88% |
| SA Partnership £30k+ turnover | 77% |
| SA Sole Trader £1 to <£10k turnover | 86% |
| SA Sole Trader £10k to <£30k turnover | 89% |
| SA Sole Trader £30k+ turnover | 87% |
| IDBR 0 employees | 94% |
| IDBR 1-9 employees | 97% |
| IDBR 10-49 employees | 96% |
| IDBR 50+ employees | 88% |

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

Table 4.6 Estimated survey eligible population

| Sample group | SIC code | | | Total |
|---------------------------------------|----------|-------|-------|--------|
| | 69201 | 69202 | 69203 | |
| SA Partnership £1 to <£10k turnover | | | | 367 |
| SA Partnership £10k to <£30k turnover | | | | 656 |
| SA Partnership £30k+ turnover | | | | 921 |
| SA Sole Trader £1 to <£10k turnover | | | | 14,156 |
| SA Sole Trader £10k to <£30k turnover | | | | 12,331 |
| SA Sole Trader £30k+ turnover | | | | 7,021 |
| IDBR 0 employees | 2,183 | 309 | 91 | 2,584 |
| IDBR 1-9 employees | 28,936 | 5,084 | 1,226 | 35,250 |
| IDBR 10-49 employees | 2,469 | 210 | 61 | 2,739 |
| IDBR 50+ employees | 259 | 137 | 3 | 399 |

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

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

Table 4.7 Estimated overlap between SA and IDBR

| Sample group | % |
|---------------------------------------|-----|
| SA Partnership £1 to <£10k turnover | 44% |
| SA Partnership £10k to <£30k turnover | 48% |
| SA Partnership £30k+ turnover | 45% |
| SA Sole Trader £1 to <£10k turnover | 14% |
| SA Sole Trader £10k to <£30k turnover | 19% |
| SA Sole Trader £30k+ turnover | 44% |

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

Table 4.8 Estimated survey population distribution

| Sample group | SIC code | | | Total |
|---------------------------------------|----------|-------|-------|--------|
| | 69201 | 69202 | 69203 | |
| SA Partnership £1 to <£10k turnover | | | | 204 |
| SA Partnership £10k to <£30k turnover | | | | 340 |
| SA Partnership £30k+ turnover | | | | 502 |
| SA Sole Trader £1 to <£10k turnover | | | | 12,198 |
| SA Sole Trader £10k to <£30k turnover | | | | 9,944 |
| SA Sole Trader £30k+ turnover | | | | 3,939 |
| IDBR 0 employees | 2,183 | 309 | 91 | 2,584 |
| IDBR 1-9 employees | 28,936 | 5,084 | 1,226 | 35,250 |
| IDBR 10-49 employees | 2,469 | 210 | 61 | 2,739 |
| IDBR 50+ employees | 259 | 137 | 3 | 399 |

4.5.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

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

Where:

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

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

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

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

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

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

4.5.3. Calculation of the final weight

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

4.5.4. Design Effect

The design effect based on the weighting and stratification of the sample is estimated at 1.22.

5. Small Business survey design

5.1. Fieldwork

The Small Business survey consists of an annual cross-sectional random probability telephone survey. Fieldwork was conducted between 12th September and 11th November 2016 and a total of 2,936 interviews were achieved.

5.2. Sample source and definition of Small Businesses

For the purpose of this survey Small Businesses are defined as having a turnover of under £10m and with between 0 and 19 employees. It is important to note that there is some overlap with the Mid-Sized Business Survey sample; small businesses that are part of a larger group are included in the Mid-Sized Business sample frame and as such HMRC were required to remove records that were selected for the Small Business IDBR sample from the Mid-Sized Business Survey sample prior to passing it on to Kantar Public.

The sample of Small Businesses is compiled from three separate frames: IDBR, HMRC SA database and HMRC National Insurance and PAYE Service (NPS)⁸.

The primary sample frame is the IDBR which is an up-to-date database of all businesses registered for VAT or that operate a PAYE scheme. Enterprises are the population unit, since Small Businesses typically only have a single site. Small Businesses were defined as enterprises with a turnover of under £10m **and** between 0 - 19 employees.

In addition, financial Agents are excluded as they are covered in the Agents survey (section 4):

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

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

Inevitably, the combination of the two sources misses some eligible businesses. In particular it excludes those businesses that are too young to have filed an SA return. These are included

⁸ For further information see section 5.2:
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/544420/413_-_Individuals_small_business_and_agents_customer_survey_2015_technical_annex.pdf

(along with businesses that are on the SA database) on the NPS. Businesses registered in the last two years are selected from the NPS database by date of registration as a business.

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

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

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

5.3. Sample design

Similar to Agents, Small Businesses were sampled and surveyed at the Enterprise level⁹ (rather than the local unit site level like the 2008-2015 Customer Survey). This was done for two reasons. Firstly, most Small Businesses are single-site. Secondly in the previous survey the decision to have business units rather than enterprises was because of the semi-autonomous nature of many medium-sized business units (at least with regard to their relationship with HMRC), however, as this new survey is of Small Businesses only it no longer made sense to sample sites.

The target for the overall sample size for this study was 2,935. Kantar Public used population counts provided by the IDBR database and HMRC to inform the sample design. The sample design includes some deliberate disproportionate sampling by number of employees to boost the number of interviews conducted with the larger Small Businesses. If this was not done, the very smallest businesses would dominate the sample, and the small number of interviews conducted with the larger Small Businesses would only provide survey estimates of a low precision. However, it should be noted that the desire to maximise the sample sizes of these sub-groups needs to be balanced with the need to weight the sample back to be representative of the population. The more weighting is required, the less precise the survey estimates will be (the confidence intervals will be wider). The study was carefully designed to balance out the requirements for overall precision

⁹ A group of legal units under common ownership is called an Enterprise Group. An Enterprise can be defined as the smallest combination of legal units (generally based on VAT and/or PAYE records) that is an organisational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit. A local unit is an enterprise or part thereof (e.g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place.

while still including a sufficient number of larger businesses to allow for them to be analysed separately.

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

5.3.1. Opt out

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

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

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

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

5.3.2. Sample stratification

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

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

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

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

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

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

5.3.3. Respondent selection

Interviewers were asked to identify the owner or finance director. The objective was to find the most informed person about the businesses interactions with HMRC to reflect the views of the business. Random selection of respondent is only appropriate when the target population is

'business Individuals' rather than 'businesses'. Consequently, interviewers were allowed to accept deputies if there was no chance of speaking to the first choice contact.

5.3.4. Eligibility

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

5.3.5. Sample productivity

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

Table 5.1 Sample order and number lookup rates

| Sample | Initial selection | % Valid numbers after lookup |
|------------------------------------|-------------------|------------------------------|
| NPS | 910 | 84% |
| SA Partnership £8k -<£20k turnover | 136 | 93% |
| SA Partnership £20k-<£40k turnover | 184 | 95% |
| SA Partnership £40k-<£82k turnover | 235 | 89% |
| SA Sole Trader £8k -<£20k turnover | 2,413 | 94% |
| SA Sole Trader £20k-<£40k turnover | 1,916 | 93% |
| SA Sole Trader £40k-<£82k turnover | 926 | 94% |
| IDBR 0 employees | 2,523 | 39% |
| IDBR 1-4 employees | 17,511 | 28% |
| IDBR 5-9 employees | 2,525 | 60% |
| IDBR 10-19 employees | 2,262 | 71% |
| Total | 31,541 | 48% |

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

Table 5.2 Sample conversion rates

| Sample | Issued for fieldwork | Interview conversion | Interviews achieved |
|------------------------------------|-----------------------------|-----------------------------|----------------------------|
| NPS | 628 | 18% | 116 |
| SA Partnership £8k -<£20k turnover | 16 | 31% | 5 |
| SA Partnership £20k-<£40k turnover | 30 | 37% | 11 |
| SA Partnership £40k-<£82k turnover | 42 | 24% | 10 |
| SA Sole Trader £8k -<£20k turnover | 1,252 | 25% | 307 |
| SA Sole Trader £20k-<£40k turnover | 1,002 | 25% | 250 |
| SA Sole Trader £40k-<£82k turnover | 498 | 23% | 117 |
| IDBR 0 employees | 660 | 35% | 232 |
| IDBR 1-4 employees | 3,772 | 34% | 1,272 |
| IDBR 5-9 employees | 927 | 35% | 327 |
| IDBR 10-19 employees | 900 | 32% | 289 |
| Total | 9,727 | 30% | 2,936 |

5.4. Response rate

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

Table 5.3 Response rate: interviews

| Outcome | 2016 |
|--|-------|
| Total sample issued | 9,727 |
| Total potentially eligible | 7,847 |
| I = Complete Interviews | 2,936 |
| U = Unknown eligibility (scope unknown) | 4,510 |
| NE = Not eligible | 401 |
| Non-working numbers – removed from eligible base | 1,859 |
| e = estimated eligibility | 88% |
| e(U) = eligible unknowns | 3,968 |
| Response Rate: $[I / (I + e(U))]$ | 43% |

5.5. Weighting approach

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

5.5.1. Estimation of the population

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

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

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

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

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

Table 5.4 Sample group populations¹⁰

| Sample group | Total |
|------------------------------------|------------------|
| NPS ¹¹ | 298,776 |
| SA Partnership £8k -<£20k turnover | 24,662 |
| SA Partnership £20k-<£40k turnover | 38,091 |
| SA Partnership £40k-<£82k turnover | 57,042 |
| SA Sole Trader £8k -<£20k turnover | 1,083,663 |
| SA Sole Trader £20k-<£40k turnover | 854,879 |
| SA Sole Trader £40k-<£82k turnover | 380,491 |
| IDBR 0 employees | 324,205 |
| IDBR 1-4 employees | 1,689,210 |
| IDBR 5-9 employees | 255,581 |
| IDBR 10-19 employees | 139,691 |
| Total | 5,146,291 |

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

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

¹⁰ The overlap between the small business sample and the mid-business population was found to be insignificant (only 0.1% of selected IDBR cases were found to be a mid-business); consequently it was decided that this did not need to be taken into account in the population adjustments.

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

Table 5.5 Observed survey eligibility rates

| Sample group | % Eligible |
|------------------------------------|------------|
| NPS | 90% |
| SA Partnership £8k -<£20k turnover | 80% |
| SA Partnership £20k-<£40k turnover | 100% |
| SA Partnership £40k-<£82k turnover | 100% |
| SA Sole Trader £8k -<£20k turnover | 96% |
| SA Sole Trader £20k-<£40k turnover | 94% |
| SA Sole Trader £40k-<£82k turnover | 93% |
| IDBR 0 employees | 94% |
| IDBR 1-4 employees | 94% |
| IDBR 5-9 employees | 92% |
| IDBR 10-19 employees | 87% |

The sample group population figures were adjusted to reflect these eligibility rates (Table 5.6).

Table 5.6 Estimated survey eligible population

| Sample group | Total |
|------------------------------------|------------------|
| NPS | 267,792 |
| SA Partnership £8k -<£20k turnover | 23,781 |
| SA Partnership £20k-<£40k turnover | 36,731 |
| SA Partnership £40k-<£82k turnover | 55,005 |
| SA Sole Trader £8k -<£20k turnover | 1,036,717 |
| SA Sole Trader £20k-<£40k turnover | 803,623 |
| SA Sole Trader £40k-<£82k turnover | 355,459 |
| IDBR 0 employees | 304,135 |
| IDBR 1-4 employees | 1,589,886 |
| IDBR 5-9 employees | 233,895 |
| IDBR 10-19 employees | 121,949 |
| Total | 4,828,973 |

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

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

Table 5.7 Estimated overlap

| Sample group | % |
|---------------------------|-----|
| Est. SA on NPS | 7% |
| Est. NPS on IDBR | 64% |
| Est. sole traders on IDBR | 60% |
| Est. partnerships on IDBR | 61% |

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

Table 5.8 Estimated survey population distribution

| Sample group | Total |
|------------------------------------|------------------|
| NPS | 96,224 |
| SA Partnership £8k -<£20k turnover | 8,711 |
| SA Partnership £20k-<£40k turnover | 13,455 |
| SA Partnership £40k-<£82k turnover | 20,149 |
| SA Sole Trader £8k -<£20k turnover | 411,881 |
| SA Sole Trader £20k-<£40k turnover | 304,743 |
| SA Sole Trader £40k-<£82k turnover | 111,966 |
| IDBR 0 employees | 304,135 |
| IDBR 1-4 employees | 1,589,886 |
| IDBR 5-9 employees | 233,895 |
| IDBR 10-19 employees | 121,949 |
| Total | 3,216,992 |

5.5.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

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

where:

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

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

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

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

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

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

5.5.3. Calculation of the final weight

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

5.5.4. Design effect

The design effect based on the weighting and stratification of the sample is estimated at 1.46.

6. Individuals survey design

6.1. Fieldwork

The Individuals survey consists of an annual cross-sectional random probability telephone survey. Fieldwork was conducted between 5th September and 11th November 2016 and a total of 2,552 interviews were achieved.

6.2. Sample design

The Individuals survey group encompasses all members of the general public aged 16 or over.

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

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

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

Chart 6.1 Individuals Survey design – Screening for Interactions



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

The final sample size was 2,552. Of those, 1,656 had interactions and answered questions on their customer experience over the previous 12 months. All answered questions on the reputation of HMRC and their perceptions of compliance.

6.2.1. Sample source

The sample of Individuals is compiled from two separate frames: list assisted landline random digital dialling (RDD)¹², and mobile RDD.

The use of two sample frames was required due to the fact that 15% of households do not have a landline¹³; and not including mobile households would produce a bias against younger households, ethnic minority households and renting households. Furthermore, even though 85% of households

¹² The survey uses a form of list-assisted RDD for the landline sample in which 100-number blocks (e.g. 020746215xx) are eligible to be sampled so long as there is at least one number from the block listed in a master directory held by the sample supplier. No equivalent list-assistance is possible with the mobile sample. Instead the sample supplier uses the Ofcom list of 10,000-number blocks (e.g. 079564xxxx) assigned for mobile phones. Consequently, there tend to be more unassigned numbers in the mobile sample than in the landline sample.

¹³ Ofcom Communications Market Review, <http://www.ofcom.org.uk/static/cmr-10/UKCM-5.63.html>

have a landline, a lot of people do not answer their phone and landline response is now strongly skewed towards older people.

The primary sample frame is list-assisted landline RDD. Telephone numbers are randomly generated from among those landline nine digit roots (e.g. 020 7656 57xx) that contain at least one listed residential number. The sample is provided by UK Geographics who own the 'list': a version of the telephone directory augmented by other commercial databases. UK Geographics draw an equal probability sample of roots and then randomly generate the last two digits to create a telephone number. The only numbers that cannot be generated are those with roots that contain no listed numbers. The development report for the previous HMRC Customer Survey¹⁴ showed that this approach omits only 1% of residential working numbers while reducing the total issued sample size to less than a tenth of that required by the 'no exclusions' approach.

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

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

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

6.2.2. Letters for respondents

Residential addresses are not appended to the RDD sample so letters cannot be sent to participants sampled from this database. However, an introductory letter, similar to that sent to IDBR sample for Agents and Small Businesses explaining the purpose of the survey was available to anyone who requested one. This letter provided HMRC and Kantar Public contact details and had an HMRC letterhead.

6.2.3. Respondent selection

For landline sample, at each contacted residential household the interviewer uses the Rizzo method¹⁵ to sample one adult for interview. This is a true probability approach that limits the occasions when all the adult residents need to be listed before one is sampled. The listing process is thought to be a significant cause of non-response. The interviewer starts by asking how many Individuals aged 16+ are resident. If there is only one, the contacted person is automatically selected. If there are two adult residents, there is a 50% chance that the contacted person is selected (in which case the sampling mechanism is hidden); if not, the interviewer asks to speak to the 'other' adult. If there are three or more (N) adult residents, there is a 1/N chance that the contacted person is automatically selected; if not, the interviewer lists the other adults before the computer samples one. The practical consequence is that explicit listing is required for only 10% of households.

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

¹⁴ HMRC Customer Survey 2011-15 Development Report, https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/344887/report153.pdf

¹⁵ Rizzo L, Brick J, and Park I (2004), 'A minimally intrusive method for sampling persons in random digit dial surveys', Public Opinion Quarterly, 68(2), 267-274

6.2.4. Screening

Overall, 1,099 of the 4,012 Individuals¹⁶ who were asked the initial screening question asking whether they had any interactions with HMRC in the previous 12 months were screened out of the survey.

6.2.5. Sample productivity

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

Table 6.1 Sample conversion

| Sample | Issued for fieldwork | Screened | Full interviews achieved |
|----------|----------------------|----------|--------------------------|
| Landline | 98,531 | 2,733 | 1,752 |
| Mobile | 134,993 | 1,279 | 800 |

6.3. Response rate

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

Table 6.2 Main survey response rate: interviews

| Outcome | Landline | Mobile |
|---|----------|---------|
| Total sample issued | 98,531 | 134,993 |
| I = Complete Interviews | 1,752 | 800 |
| R = Refusal and break off | 7 | 3 |
| UH = Unknown household | 17,002 | 36,976 |
| UO = Unknown other | 11,943 | 5,139 |
| NE = Not eligible | 67,827 | 92,075 |
| e1h % UH assumed to be households & eligible | 12% | 4% |
| e1i % UO respondents in households assumed eligible | 69% | 66% |
| Response Rate: $[I / ((I + R + e1h * UH + e1i * UO)]$ | 15% | 14% |

6.4. Weighting approach

The weighting approach comprises two steps. The first step is the calculation of a design weight based on the estimated sampling probability. The design weight is applied to the dataset, and in

¹⁶ This includes 361 Individuals who started an interview but abandoned the interview before completion (and thus who were excluded from the data)

the second step the weighted data is calibrated so that it is representative of the population being sampled.

6.4.1. Populations and samples selected

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

Table 6.3 Sample group populations

| Sample group | Population |
|--------------|-------------|
| Landline RDD | 53,797,100 |
| Mobile RDD | 447,600,000 |

6.4.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

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

where:

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

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

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

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

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

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

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

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

The design weight is the inverse of the sampling probability.

The design weight also had to take into account the screening that occurred at the beginning of the interview; half of individuals identified as having had no interactions with HMRC were randomly selected for interview. In order to account for this, the design weight based on the sampling probability for these individuals was multiplied by 2.

6.4.3. Calculation of final weight

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

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

6.4.4. Design effect

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

The design effect was calculated as 1.56

7. Key Driver Analysis

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

Step 1 – Relative importance scores

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

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

For example:

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

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

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

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

Step 2 – Performance scores

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

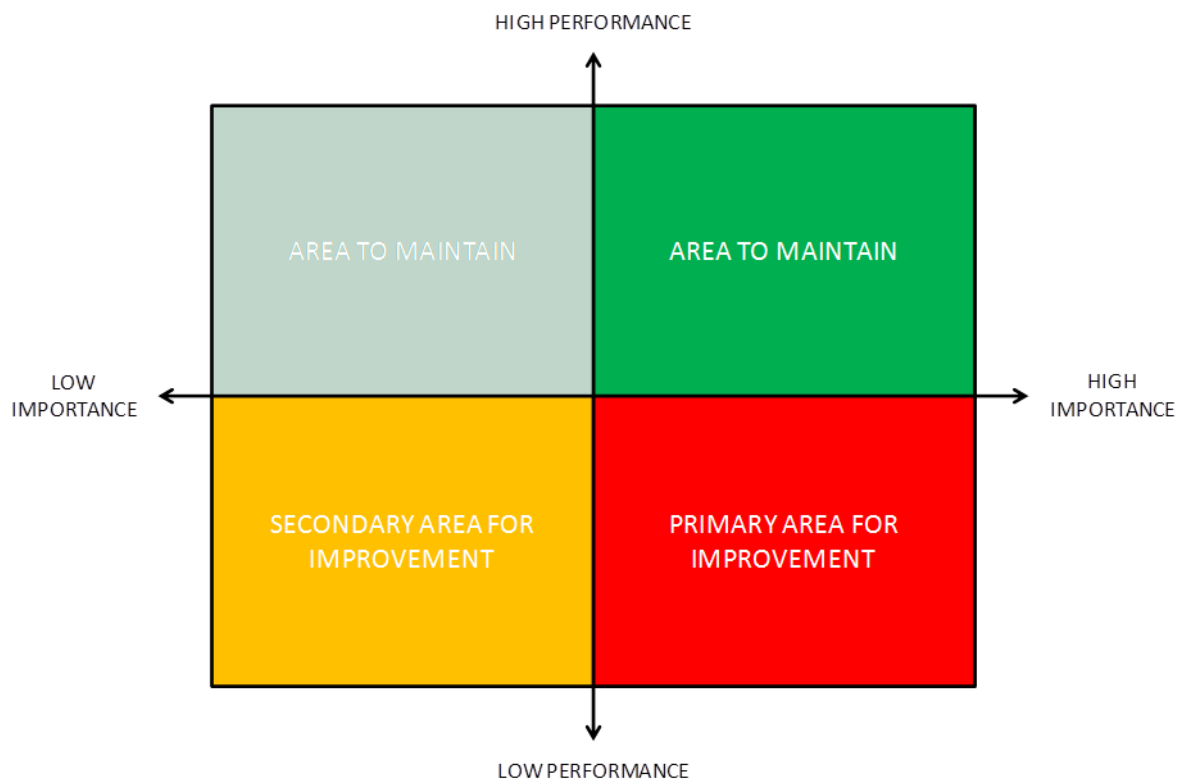
Step 3 – Plotting areas of key importance

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

by plotting them on a quadrant diagram, with relative importance in driving the overall experience on the horizontal axis and performance on the vertical axis. This plot is then divided into four with lines at the median importance and performance scores.

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

Chart 7.1 Example quadrant chart



8. Questionnaire – Individuals

B001: Screeners

Begin block

Q001 - Intro:

Text

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

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

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

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

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

Q002 - Q1scrn:

Single coded

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

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

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

Normal

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

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

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

Ask only if **Q002 - Q1scrn,1**

Q003 - Q1proad:

Single coded

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

Normal

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

Ask only if **Q003 - Q1proad,2,3,4**

Q004 - Q1help:

Multi coded

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

READ OUT IF NECESSARY

CODE ALL THAT APPLY

Normal

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

B001: Screeners

End block

B002: Customer Interactions

Begin block

Q005 - Q2tax:

Multi coded

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

READ OUT
CODE ALL THAT APPLY

Normal

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

Ask only if **Q005 - Q2tax,5,6,7,8**

Q006 - Dumben:

Single coded

DUMMY FOR BENEFITS AND CREDITS CUSTOMERS

Normal

- 1 ▪ Yes

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

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

READ OUT.

CODE ALL THAT APPLY.

Normal

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

Q008 - Q2serv:

Multi coded

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

READ OUT.

CODE ALL THAT APPLY.

Normal

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

Scripter notes: Add text in brackets if Dumben = 1

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

In answer codes 6 and 7, please make all references to 'provided' and 'received' bold

Ask only if NOT **Q003 - Q1proad,1,2,3,4**

Q009 - Q1proad_1:

Single coded

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

Normal

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

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

Q010 - Q2freq:**Single coded**

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

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

Would you say that...

READ OUT

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

Normal

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

Ask only if **Q007 - Q2cont,1,2,3**

Q011 - Q2contexp:**Matrix****Number of statements: 3 | Number of Scales: 7**

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

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

Random

| | 5 - Very good | 4 | 3 | 2 | 1 - Very poor | don't know | not applicable |
|---|---------------|---|---|---|---------------|------------|----------------|
| The Revenue and Customs telephone helplines | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| The Revenue and Customs webpages where you searched for information (textfill if Q2cont=1 AND2 By this I mean searching for information on HMRC's webpages, not using any of their online services) | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| The Revenue and Customs online services that you used (Q2cont=1 AND 2 By this I mean the online services that you have used, not searching for information on the website) | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

Scripter notes: ROTATE STATEMENTS WHERE ALL ASKED

ONLY ASK 1 IF Q2cont = 3

ONLY ASK 2 IF Q2cont = 1

ONLY ASK 3 IF Q2cont=2

INCLUDE TEXTFILL AS APPROPRIATE (ADD [ALSO] TO SECOND STATEMENT IF TWO OR THREE STATEMENTS SHOWN)

B002: Customer Interactions

End block

Ask only if **Q002 - Q1scrn,1**

B003: Customer Experience

Begin block

Q012 - T2:

Text

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

[IF Q1proad=1: Please answer based on information you have received from your agent or accountant if this is the only way in which you have dealt with Revenue and Customs]

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

So first of all...

Scripter notes: Show text fill if Q1proad=1

B004: Customer Experience A

Begin block

Scripter notes: ROTATE CUSTOMER EXPERIENCE BLOCK A WITH BLOCK B

Q013 - Q3find:

Single coded

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

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

Normal

- 1 ▪ 5 - very easy
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very difficult
- 6 ▪ don't know **Position fixed *Exclusive*
- 7 ▪ not applicable

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

Q014 - Q3qual:

Single coded

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

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

- 1 ▪ 5 - very good
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very poor
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ not applicable

Q015 - Q3navi_1:

Matrix

Number of statements: 1 | Number of Scales: 7

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

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

Normal

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|--|--------------------------|---|---|---|-----------------------------|---------------|-------------------|
| Revenue and Customs made clear what steps I needed to take | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

Q016 - q3right:

Single coded

Normal

- 1 ▪ 5 - very good
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very poor
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ not applicable

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

B004: Customer Experience A

End block

Scripter notes: RANDOMISE QUESTIONS IN BLOCK B

Q017 - Q3owner:

Single coded

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

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

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

Normal

- 1 ▪ 5 - very good
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very poor
- 6 ▪ don't know **Position fixed *Exclusive*
- 7 ▪ not applicable

Q018 - Q3time:

Single coded

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

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

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

Normal

- 1 ▪ 5 - very acceptable
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very unacceptable
- 6 ▪ don't know **Position fixed *Exclusive*
- 7 ▪ not applicable

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

Q019 - Q3staff:

Matrix

Number of statements: 2 | Number of Scales: 7

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

Normal

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|--|--------------------|---|---|---|-----------------------|------------|----------------|
| Revenue and Customs were approachable | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| Revenue and Customs had systems which were good at preventing customers from making mistakes | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

Q020 - Q3navi_2:

Single coded

Not back

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

"Revenue and Customs made it clear when everything was completed"

Normal

| | | |
|---|---|---|
| 1 | ▪ | 5 - agree strongly |
| 2 | ▪ | 4 |
| 3 | ▪ | 3 |
| 4 | ▪ | 2 |
| 5 | ▪ | 1 - disagree strongly |
| 6 | ▪ | don't know *Position fixed *Exclusive |
| 7 | ▪ | not applicable *Position fixed *Exclusive |

B005: Customer Experience B

End block

Q021 - Q3overall:**Single coded**

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

Normal

- 1 ▪ 5 - very good
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very poor
- 6 ▪ don't know **Position fixed *Exclusive*
- 8 ▪ Refused
- 7 ▪ not applicable

Q022 - q3improv:**Single coded**

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

READ OUT

Normal

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

Ask only if **Q003 - Q1proad,1** or **Q004 - Q1help,2,3,4,5**

Q023 - q3behalf:

Single coded

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

Normal

- 1 ▪ 5 - very easy
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very difficult
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ refused *Position fixed *Exclusive
- 8 ▪ not applicable *Position fixed *Exclusive

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

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

B003: Customer Experience

End block

B006: Health of Tax Administration System

Begin block

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

Q024 - T3:

Text

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

[IF Q1proad=1: Please answer based on information you have received from your agent or accountant if this is the only way in which you have dealt with Revenue and Customs]

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

Scripter notes: only show text fill if Q1proad=1

Q025 - q4fair:

Matrix

Number of statements: 3 | Number of Scales: 7

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

Random

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|--|--------------------------|---|---|---|-----------------------------|---------------|-------------------|
| Revenue and Customs treated me fairly | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| Revenue and Customs minimised the cost, time and effort it took me to deal with my tax affairs [and benefit and credit claims] | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| Revenue and Customs treated me as honest | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

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

Add [month] and [year] in as appropriate

Q026 - q4person:

Single coded

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

Normal

- 1 ▪ 5 - agree strongly
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - disagree strongly
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ not applicable *Position fixed *Exclusive

Q027 - q4ease:

Single coded

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

Normal

- 1 ▪ 5 - very easy
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very difficult
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ not applicable *Position fixed *Exclusive

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

B006: Health of Tax Administration System

End block

B007: Reputation

Begin block

Q028 - T4:

Text

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

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

Q029 - Q5rep:

Matrix

Number of statements: 3 | Number of Scales: 6

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

Random

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

Q030 - Q5data:**Single coded**

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

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

Normal

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

Q031 - Q5favor:**Single coded**

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

READ OUT

Normal

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

Q032 - Q5advo:**Single coded**

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

READ OUT

Normal

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

Scripter notes: Reverse answer scale for half of sample

Q033 - Q5conf:

Single coded

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

Normal

- 1 ▪ 5 - very confident
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - not at all confident
- 6 ▪ don't know **Position fixed *Exclusive*

B007: Reputation

End block

B008: Compliance

Begin block

Q034 - T7:

Text

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

Q035 - Q6correct:

Single coded

Not back

In your view, who is most responsible for making sure the amount of tax and National Insurance you pay is correct?

Is it...

READ OUT - SINGLE CODE

Normal

- 1 ▪ You
- 2 ▪ Your agent or accountant
- 3 ▪ Revenue and Customs
- 4 ▪ Your employer
- 5 ▪ Your bank
- 6 ▪ Other **Open *Position fixed*
- 7 ▪ don't know - DO NOT READ OUT **Position fixed*
- 8 ▪ refused - DO NOT READ OUT **Position fixed*

Q036 - Q6reduce:

Single coded

Not back

Some people try and reduce the amount of tax they have to pay by not telling HMRC about all of their income.

Which of these statements comes closest to your views about people doing this? Would you say...

READ OUT

Normal

- 1 ▪ It is never acceptable
- 2 ▪ It is acceptable in some circumstances
- 3 ▪ It is always acceptable
- 4 ▪ don't know - DO NOT READ OUT **Position fixed*
- 5 ▪ refused - DO NOT READ OUT **Position fixed*

Q037 - Q6declare:

Single coded

Not back

In your view, how widespread do you think it is for people to not declare all their income for tax?

READ OUT

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

Normal

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

Q038 - Q6exploit:

Single coded

Not back

Some people try to exploit tax rules to gain a tax advantage that Parliament didn't intend – in other words, operating within the letter, but not the spirit of the law.

Which of these statements best describes your view of how acceptable it is to do so?

READ OUT

IF NECESSARY: Avoidance schemes often try to exploit loopholes in the law by using complicated financial arrangements to get an advantage Parliament never intended.

(IF NECESSARY: This (behaviour) is different to tax evasion. Tax evasion is illegal activity, where individuals or businesses deliberately omit, conceal or misrepresent information to try and reduce their tax liabilities.)

Normal

- 1 ▪ It is never acceptable
- 2 ▪ It is acceptable in some circumstances
- 3 ▪ It is always acceptable
- 4 ▪ don't know - DO NOT READ OUT *Position fixed
- 5 ▪ refused - DO NOT READ OUT *Position fixed

Q039 - Q6behaviour:

Single coded

Not back

In your view, how widespread do you think this type of behaviour is?

READ OUT

IF NECESSARY: We are still referring to the behaviour of trying to exploit the tax rules to gain a tax advantage.

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

Normal

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

Not back

How widespread do you think the late payment of taxes is in the UK?

READ OUT

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

Normal

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

B008: Compliance**End block****B009: Demographics****Begin block**

Q041 - T5:

Text

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

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

Q100 - Q100:

Numeric

Not back | Max = 12

How many adults - aged 16 or over - live in your household, including yourself?

| |
|--|
| |
| Scripter notes: Ask only of mobile sample |

Q042 - Q7mobs:

Numeric

Max = 10

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

| |
|---|
| |
| Scripter notes: Ask only if contacted using landline RDD sample Please add 'don't know' and 'refused' options, both DO NOT READ OUT |

Q043 - Q7land:

Single coded

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

Normal

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

| |
|--|
| Scripter notes: Ask only if contacted using mobile RDD sample |
|--|

Q044 - Q7mob2:

Numeric

Min = 1 | Max = 10

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

Scripter notes: Ask only if contacted using mobile RDD sample

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

Q045 - T6:

Text

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

First of all...

Q046 - Q7dig:

Single coded

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

READ OUT

Normal

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

Scripter notes: Add [textfill] if Dumben=1

Ask only if Q046 - Q7dig.5

Q047 - Q7digno:

Multi coded

Could you tell me whether any of the following are reasons why you are unwilling to use these digital services and have contact with Revenue and Customs online?

READ OUT

CODE ALL THAT APPLY

Normal

- 1 ▪ I do not have access to the internet
- 2 ▪ I am unable to use them due to a health condition
- 3 ▪ I am not confident using computers or the internet
- 4 ▪ I prefer to talk to someone on the phone
- 5 ▪ I am concerned about privacy and security
- 6 ▪ I am worried I would make a mistake or provide incorrect information
- 7 ▪ There is not enough support available on the website to help me use digital services or have contact with Revenue and Customs online
- 8 ▪ Other (specify) **Open*
- 9 ▪ Don't know **Exclusive*
- 10 ▪ Refused **Position fixed*

Q048 - Q7event:

Multi coded

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

READ OUT
CODE ALL THAT APPLY

Normal

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

Q049 - Q7sex:

Single coded

Which of the following describes how you think of yourself?

READ OUT

Normal

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

Q050 - Q7age:

Numeric

Min = 16 | Max = 99

How old were you on your last birthday?

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

Q051 - Q7ageband:

Single coded

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

READ OUT

Normal

- 1 ▪ 16-24
- 2 ▪ 25-34
- 3 ▪ 35-49
- 4 ▪ 50-54
- 5 ▪ 55-59
- 6 ▪ 60-64
- 7 ▪ 65 or over
- 8 ▪ refused - DO NOT READ OUT

Scripter notes: Ask only if Q7age = REFUSED

Q052 - Q7empst:

Single coded

What is your current employment status?

Normal

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

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

Ask only if Q052 - Q7empst,1,2,3,4,5

Q053 - Qempmult:

Single coded

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

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

Normal

- 1 ▪ One
- 2 ▪ More than one
- 3 ▪ don't know *Position fixed *Exclusive

Q054 - Q7incsource:

Multi coded

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

READ OUT

CODE ALL THAT APPLY

Normal

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

Q055 - Q7rel:

Single coded

What is your marital status?

READ OUT IF NECESSARY

Normal

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

Q056 - Q7child:

Single coded

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

Normal

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

Q057 - Q7care:

Single coded

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

Normal

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

Q058 - Q7ethn:

Single coded

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

READ OUT CATEGORIES

Normal

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

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

Q061 - Q7disa:

Single coded

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

Normal

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

Ask only if Q061 - Q7disa,1

Q062 - Q7disab:

Multi coded

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

READ OUT.
CODE ALL THAT APPLY.

Normal

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

Ask only if Q061 - Q7disa,1

Q063 - Q7disaff:

Single coded

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

PROMPT AS NECESSARY

Normal

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

Ask only if **Q063 - Q7disaff,1,5**

Q064 - Q7dislen:

Single coded

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

READ OUT

Normal

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

Scripter notes: Running prompt:

Q065 - Q7post:

Alpha

What is your exact postcode?

TYPE IN BOX

Scripter notes: Please add DK and REF options

Q066 - Q7recon:

Single coded

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

Normal

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

Ask only if **Q066 - Q7recon,1**

Q067 - Q7recon2:

Single coded

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

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

Normal

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

B009: Demographics

End block

9. Questionnaire – Small Business

B001: Introduction and Screeners

Begin block

Q001 - T1:

Text

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

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

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

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

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

Scripter notes: Insert [named contact] as per sample

Q002 - Q1numemp:

Single coded

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

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

Normal

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

Scripter notes: If '20 or more' or 'don't know' or 'refused' then CLOSE INTERVIEW
TEXT FOR INTERVIEW CLOSE: Thank you for your time, but we only need to talk with businesses that we know to have under 20 employees.

Q003 - Q1turnover:

Single coded

And what is your annual turnover?

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

Normal

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

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

Ask only if **Q003 - Q1turnover**,12,13

Q004 - Q1turnover10:

Single coded

Is it £10 million or more?

Normal

- 1 ▪ Yes
- **GO TO SCREEN OUT**
- 2 ▪ No
- 3 ▪ Don't know
- **GO TO SCREEN OUT**

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

Q005 - Qdumsamp:

Single coded

Dummy

DUMMY SAMPLE

Normal

- 1 ▪ IDBR
- 2 ▪ NPS

Q006 - Q1selfe:

Single coded

Are you self-employed?

Normal

- 1 ▪ Yes
- 2 ▪ No
- 3 ▪ Don't know

Ask only if **Q005 - Qdumsamp,2** and **Q006 - Q1selfe,2,3**

Q007 - Dumscreen:

Single coded

Dummy

SCREEN OUT NPS IF NOT SELF EMPLOYED

Normal

- 1 ▪ SCREEN OUT
- GO TO SCREEN OUT

Ask only if **Q006 - Q1selfe,1**

Q008 - Q1partner:

Single coded

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

Normal

- 1 ▪ Run with partner(s)
- 2 ▪ Run alone
- 3 ▪ don't know **Position fixed *Exclusive*

Q009 - Q1agent:

Single coded

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

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

PROMPT IF NECESSARY

Normal

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

B001: Introduction and Screeners

End block

B002: Customer Interactions

Begin block

Q010 - T9:

Text

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

Q011 - Q2tax:

Multi coded

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

READ OUT
CODE ALL THAT APPLY

Normal

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

Scripter notes: Show answer code 2 only if Q1selfe = 1

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

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

READ OUT.
CODE ALL THAT APPLY.

Normal

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

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

READ OUT.

CODE ALL THAT APPLY.

Normal

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

Scripter notes: Make reference to 'provide' and 'receive' in answer codes 4 and 5 **bold**

Ask only if Q012 - Q2cont,1,2,3

Q014 - Q2contexp:

Matrix

Number of statements: 3 | Number of Scales: 7

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

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

Random

| | 5 - Very good | 4 | 3 | 2 | 1 - Very poor | don't know | not applicable |
|---|---------------|---|---|---|---------------|------------|----------------|
| The Revenue and Customs telephone helplines | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| The Revenue and Customs webpages where you searched for information (IF Q2cont=1 AND 2 By this I mean searching for information on HMRC's webpages, not using any of their online services) | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| The Revenue and Customs online services that you used (IF Q2cont=1 AND 2 By this I mean the online services that you have used, not searching for information on the website) | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

Scripter notes: ROTATE STATEMENTS WHERE ALL ASKED

ONLY ASK 1 IF Q2cont = 3

ONLY ASK 2 IF Q2cont = 1

ONLY ASK 3 IF Q2cont=2

Add [also] on second statement if Q2cont=2 AND 3

B002: Customer Interactions

End block

B003: Customer Experience**Begin block****Q015 - T2_1:****Text**

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

[Text fill if Q1agent=2 or 3: Please answer based on the information you have received from your agent or accountant if this is the only way in which you have dealt with Revenue and Customs]

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

So first of all...

Scripter notes: only show textfill to those where Q1agent=2 or 3

B004: Customer Experience A**Begin block**

Scripter notes: ROTATE CUSTOMER EXPERIENCE BLOCK A WITH BLOCK B

Q016 - Q3find:**Single coded**

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

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

Normal

- 1 ▪ 5 - very easy
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very difficult
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ not applicable

Q017 - Q3qual:**Single coded**

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

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

Normal

- 1 ▪ 5 - very good
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very poor
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ not applicable

Q018 - Q3navi_1:

Matrix

Number of statements: 1 | Number of Scales: 7

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

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

Normal

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|--|--------------------------|---|---|---|-----------------------------|---------------|-------------------|
| Revenue and Customs made clear what steps I needed to take | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

Q019 - q3right:

Single coded

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

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

Normal

- 1 ▪ 5 - very good
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very poor
- 6 ▪ don't know **Position fixed *Exclusive*
- 7 ▪ not applicable

B004: Customer Experience A

End block

Scripter notes: RANDOMISE QUESTIONS IN BLOCK B

Q020 - Q3owner:

Single coded

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

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

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

Normal

- 1 ▪ 5 - very good
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very poor
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ not applicable

Q021 - Q3time:

Single coded

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

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

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

Normal

- 1 ▪ 5 - very acceptable
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very unacceptable
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ not applicable

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

Q022 - Q3staff:

Matrix

Number of statements: 2 | Number of Scales: 7

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

Normal

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|--|--------------------------|---|---|---|-----------------------------|---------------|-------------------|
| Revenue and Customs were professional | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| Revenue and Customs had systems which were good at preventing customers from making mistakes | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

Q023 - Q3navi_2:

Single coded

Not back

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statement about any of your dealings with Revenue and Customs in the last 12 months. "Revenue and Customs made it clear when everything was completed"

Normal

- 1 ▪ 5 - agree strongly
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - disagree strongly
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ not applicable *Position fixed *Exclusive

B005: Customer Experience B

End block

Q024 - Q3overall:

Single coded

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

Normal

- 1 ▪ 5 - very good
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very poor
- 6 ▪ don't know *Position fixed *Exclusive
- 8 ▪ Refused
- 7 ▪ not applicable

Q025 - q3improv:

Single coded

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

READ OUT

Normal

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

Ask only if **Q009 - Q1agent,2,3**

Q026 - q3behalf:

Single coded

You said earlier that you use a tax advisor to help deal with your tax affairs. How easy or difficult did Revenue and Customs make it for someone else to act on your business' behalf?

Please answer on a scale of 1 to 5, where 5 is very easy and 1 is very difficult.

Normal

- 1 ▪ 5 - very easy
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very difficult
- 6 ▪ don't know **Position fixed *Exclusive*
- 7 ▪ refused **Position fixed *Exclusive*
- 8 ▪ not applicable **Position fixed *Exclusive*

B003: Customer Experience

End block

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

Q027 - T3:

Text

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

[Text fill if Q1agent=2 or 3: Please answer based on the information you have received from your agent or accountant if this is the only way in which you have dealt with Revenue and Customs]

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

Scripter notes: only show text fill where Q1agent=2 or 3

Q028 - q4fair:

Matrix

Number of statements: 5 | Number of Scales: 7

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

Random

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|---|--------------------|---|---|---|-----------------------|------------|----------------|
| Revenue and Customs treated my business fairly | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| Revenue and Customs minimised the cost, time and effort it took to deal with my business' tax affairs | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| Revenue and Customs treated my business as honest | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| Revenue and Customs recognises that my business is my priority | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| Revenue and Customs systems integrated well with the way our business managed its tax affairs | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

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

Q029 - q4person:**Single coded**

How strongly do you agree or disagree that over the last 12 months the information and services provided by Revenue and Customs have been tailored to your business?

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

Normal

- 1 ▪ 5 - agree strongly
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - disagree strongly
- 6 ▪ don't know **Position fixed *Exclusive*
- 7 ▪ not applicable **Position fixed *Exclusive*

Q030 - q4ease:**Single coded**

Over the last 12 months how easy or difficult have you found it to deal with your business' tax issues?

Please answer on a scale of 1 to 5, where 5 is very easy, and 1 is very difficult.

Normal

- 1 ▪ 5 - very easy
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very difficult
- 6 ▪ don't know **Position fixed *Exclusive*
- 7 ▪ not applicable **Position fixed *Exclusive*

B006: Health of Tax Administration System**End block****B007: Reputation****Begin block****Q031 - T4:****Text**

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

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

Q032 - Q5rep:

Matrix

Number of statements: 3 | Number of Scales: 6

To what extent do you agree or disagree with the following statements...

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

Random

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

Q033 - Q5data:

Single coded

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

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

Normal

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

Q034 - Q5favor:

Single coded

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

Is your overall opinion or impression...

READ OUT

Normal

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

Q035 - Q5advo:

Single coded

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

READ OUT

Normal

- 1 ▪ Speak well of Revenue and Customs without being asked
- 2 ▪ Speak well of Revenue and Customs if asked
- 3 ▪ Be neutral towards Revenue and Customs
- 4 ▪ Be critical of Revenue and Customs if asked
- 5 ▪ Be critical of Revenue and Customs without being asked
- 6 ▪ don't know - DO NOT READ OUT **Position fixed *Exclusive*

Scripter notes: Reverse answer scale for half of sample

Q036 - Q5conf:

Single coded

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

Normal

- 1 ▪ 5 - very confident
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - not at all confident
- 6 ▪ don't know **Position fixed *Exclusive*

B007: Reputation

End block

B008: Compliance

Begin block

Q037 - T7: Complnt

Text

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

Q038 - Q6correct:

Single coded

Not back

In your view, who is most responsible for making sure the amount of tax and National Insurance you pay is correct?

Is it...

READ OUT - SINGLE CODE

Normal

- 1 ▪ You
- 2 ▪ Your agent or accountant
- 3 ▪ Revenue and Customs
- 5 ▪ Your bank
- 6 ▪ Other **Open *Position fixed*
- 7 ▪ don't know - DO NOT READ OUT **Position fixed*
- 8 ▪ refused - DO NOT READ OUT **Position fixed*

Q039 - Q6reduce:

Single coded

Not back

Some people try and reduce the amount of tax they have to pay by not declaring all of their income to Revenue and Customs.

Which of these statements comes closest to your views about businesses similar to yours doing this? Would you say...

READ OUT

Normal

- 1 ▪ It is never acceptable
- 2 ▪ It is acceptable in some circumstances
- 3 ▪ It is always acceptable
- 4 ▪ don't know - DO NOT READ OUT **Position fixed*
- 5 ▪ refused - DO NOT READ OUT **Position fixed*

Q040 - Q6declare:

Single coded

Not back

In your view, how widespread do you think it is for businesses similar to yours to not declare all their income for tax?

READ OUT

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

Normal

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

Q041 - Q6exploit:

Single coded

Not back

Some people try to exploit tax rules to gain a tax advantage that Parliament didn't intend – in other words, operating within the letter, but not the spirit of the law.

Which of these statements best describes your view of how acceptable it is for businesses similar to yours to do so?

READ OUT

IF NECESSARY: Avoidance schemes often try to exploit loopholes in the law by using complicated financial arrangements to get an advantage Parliament never intended.

(IF NECESSARY: This (behaviour) is different to tax evasion. Tax evasion is illegal activity, where individuals or businesses deliberately omit, conceal or misrepresent information to try and reduce their tax liabilities.)

Normal

- 1 ▪ It is never acceptable
- 2 ▪ It is acceptable in some circumstances
- 3 ▪ It is always acceptable
- 4 ▪ don't know - DO NOT READ OUT **Position fixed*
- 5 ▪ refused - DO NOT READ OUT **Position fixed*

Not back

In your view, how widespread do you think this type of behaviour is by businesses similar to yours?

READ OUT

IF NECESSARY: We are still referring to the behaviour of trying to exploit the tax rules to gain a tax advantage.

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

Normal

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

Not back

How widespread do you think the late payment of taxes is in the UK?

READ OUT

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

Normal

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

Q044 - T2:

Text

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

First of all...

Scripter notes: Textfill if q1numemps=1

Q045 - Q7grow1:

Single coded

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

PROMPT IF NECESSARY

Normal

- 1 ▪ Yes
- 2 ▪ No
- 99 ▪ don't know *Position fixed *Exclusive
- 97 ▪ refused *Position fixed *Exclusive

Ask only if Q045 - Q7grow1,2,99,97

Q046 - Q7grow2:

Single coded

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

PROMPT IF NECESSARY

Normal

- 1 ▪ Yes
- 4 ▪ No
- 5 ▪ don't know *Position fixed *Exclusive
- 6 ▪ refused *Position fixed *Exclusive

Ask only if Q046 - Q7grow2,1

Q047 - Q7growemp:

Numeric

Min = 1 | Max = 19

And by how many employees has your business increased?

IF NECESSARY: If unsure please provide your best estimate.

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

Scripter notes: ADD DK and REFUSED options

Ask only if **Q045 - Q7grow1,1**

Q048 - Q7growturn:

Single coded

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

IF NECESSARY: If unsure please provide your best estimate.

READ OUT

Normal

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

Ask only if **Q005 - Qdumsamp,1**

Q049 - Q7sites:

Single coded

Can I just check, is this workplace...

Normal

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

Q050 - Q7busage:**Single coded**

For how long has this business been trading?

CODE TO SCALE OR READ OUT IF NECESSARY

IF UNSURE, PROBE FOR ESTIMATE

Normal

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

Q051 - Q7indust:**Single coded**

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

READ OUT

NOTE: ELECTRICIANS AND PLUMBERS CODE AS CONSTRUCTION

NOTE: INCLUDE LEGAL SERVICES IN REAL ESTATE, RENTING OR BUSINESS ACTIVITIES

Normal

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

Q052 - Q7event:

Multi coded

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

READ OUT
CODE ALL THAT APPLY

Normal

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

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

ONLY SHOW ANSWER CODE 3 IF Q1SELFE=1

Q053 - Q7busNI:

Multi coded except codes 3,4

Which of the following applies to your business...?

Normal

- 1 ▪ You (or your partners) have paid some Class 2 National Insurance contributions in the last 12 months
- 2 ▪ You (or your partners) pay Income Tax through Self-Assessment
- 3 ▪ Neither **Position fixed *Exclusive*
- 4 ▪ don't know **Position fixed *Exclusive*

ASK IDBR SAMPLE WITH 0-4 EMPLOYEES AND SA

Q054 - Q7recon:

Single coded

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

Normal

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

Ask only if Q069 - Q7recon,1

Q055 - Q7recon2:

Single coded

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

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

Normal

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

B009: Demographics

End block

10. Questionnaire – Agents

B001: Introduction and Screeners

Begin block

Q001 - QIntro:

Text

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

Please could I speak to [NAMED CONTACT] or the owner or one of the directors or partners of this business?
IF NECESSARY: I would like to talk to one of the partners who is responsible for dealing with Revenue and Customs on behalf of clients

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

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

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

Scripter notes: Insert [named contact] as appropriate
Please make both the "IF NECESSARY" texts green

Q002 - Q1proagent:

Single coded

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

NOTE – this includes accountant, tax advisor, payroll agency, book-keeper, or auditor etc.
IF NO/DON'T KNOW, ASK TO SPEAK TO SOMEONE WITHIN THE ORGANISATION WHO IS – RETURN TO CONTACT STAGE. ALTERNATIVE INTERVIEWEE SHOULD BE PART OF SAME ORGANISATION

Normal

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

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

Q003 - Q1dumsamp:

Single coded

Dummy

Dummy sample type

Normal

- 1 ▪ IDBR
- 2 ▪ SA

Q004 - Q1selfe:

Single coded

Are you self-employed?

Normal

- 1 ▪ Yes
- 2 ▪ No
- 3 ▪ Don't know

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

Ask only if **Q003 - Q1dumsamp,2** and **Q004 - Q1selfe,2,3**

Q005 - Dumscreenout:

Single coded

Dummy

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

Normal

- 1 ▪ SCREEN OUT
- **GO TO SCREEN OUT**

Ask only if **Q004 - Q1selfe,1**

Q006 - Q1part:

Single coded

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

Normal

- 1 ▪ Run with partner(s)
- 2 ▪ Run alone
- 3 ▪ don't know **Position fixed *Exclusive*

B001: Introduction and Screeners

End block

Q007 - T9:

Text

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

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

Scripter notes: Insert [MONTH] and [YEAR] as appropriate, 12 months prior to interview.

Q008 - Q2tax:

Multi coded

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

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

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

READ OUT

CODE ALL THAT APPLY

Normal

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

In which of the following ways have you had any dealings with Revenue and Customs on over the last 12 months?
By this I mean any dealings where you made contact with, received information from, or made any use of Revenue and Customs' online services.

READ OUT.
ENSURE CONTACT IS ON BEHALF OF CLIENTS AND NOT PERSONAL INTERACTION
CODE ALL THAT APPLY.

Normal

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

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

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

READ OUT.

CODE ALL THAT APPLY.

Normal

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

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

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

Ask only if Q009 - Q2cont,1,2,3

Q011 - Q2contexp:

Matrix

Number of statements: 4 | Number of Scales: 7

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

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

Normal

| | 5 - Very good | 4 | 3 | 2 | 1 - Very poor | don't know | not applicable |
|--|---------------|---|---|---|---------------|------------|----------------|
| The Revenue and Customs dedicated Agents telephone helpline | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| Any other Revenue and Customs telephone helplines | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| By this I mean searching for information on HMRC's webpages, not using any of their online services] | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| By this I mean the online services that you have used, not searching for information on the website] | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

Scripter notes: ROTATE STATEMENTS WHERE ALL ASKED, BUT STATEMENTS 1 & 2 MUST BE CONSECUTIVE

ONLY ASK 1 & 2 IF Q2cont = 3

ONLY ASK 3 IF Q2cont = 1

ONLY ASK 4 IF Q2cont=2

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

B002: Customer Interactions

End block

B003: Customer Experience

Begin block

Q012 - T2_1:

Text

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

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

So first of all...

Scripter notes: ROTATE CUSTOMER EXPERIENCE BLOCK A WITH BLOCK B

Q013 - Q3find:

Single coded

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

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

Normal

- 1 ▪ 5 - very easy
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very difficult
- 6 ▪ don't know **Position fixed *Exclusive*
- 7 ▪ not applicable

Q014 - Q3qual:

Single coded

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

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

Normal

- 1 ▪ 5 - very good
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very poor
- 6 ▪ don't know **Position fixed *Exclusive*
- 7 ▪ not applicable

Q015 - Q3navi_1:

Matrix

Number of statements: 1 | Number of Scales: 7

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

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

Normal

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|--|--------------------------|---|---|---|-----------------------------|---------------|-------------------|
| Revenue and Customs made clear what steps I needed to take | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

Q016 - q3right:

Single coded

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

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

Normal

- 1 ▪ 5 - very good
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very poor
- 6 ▪ don't know **Position fixed *Exclusive*
- 7 ▪ not applicable

B004: Customer Experience A

End block

Scripter notes: RANDOMISE QUESTIONS IN BLOCK B

Q017 - Q3owner:

Single coded

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

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

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

Normal

- 1 ▪ 5 - very good
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very poor
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ not applicable

Q018 - Q3time:

Single coded

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

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

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

Normal

- 1 ▪ 5 - very acceptable
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very unacceptable
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ not applicable

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

Q019 - Q3staff:

Matrix

Number of statements: 2 | Number of Scales: 7

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

Normal

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|--|--------------------------|---|---|---|-----------------------------|---------------|-------------------|
| Revenue and Customs were professional | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| Revenue and Customs had systems which were good at preventing customers from making mistakes | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

Q020 - Q3navi_2:

Single coded

Not back

On a scale of 1 top 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statement about any of your dealings with Revenue and Customs.

Revenue and Customs made it clear when everything was completed

Normal

- 1 ▪ 5 - agree strongly
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - disagree strongly
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ not applicable *Position fixed *Exclusive

B005: Customer Experience B

End block

Q021 - Q3overall:**Single coded**

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

Normal

- 1 ▪ 5 - very good
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very poor
- 6 ▪ don't know *Position fixed *Exclusive
- 8 ▪ Refused
- 7 ▪ not applicable

Q022 - q3improv:**Single coded**

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

| |
|----------|
| READ OUT |
|----------|

Normal

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

Q023 - q3behalf:**Single coded**

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

Normal

- 1 ▪ 5 - very easy
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very difficult
- 6 ▪ don't know *Position fixed *Exclusive
- 7 ▪ refused *Position fixed *Exclusive
- 8 ▪ not applicable *Position fixed *Exclusive

B003: Customer Experience **End block**

B006: Health of Tax Administration System **Begin block**

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

Q024 - T3: **Text**

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

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

Q025 - q4fair: **Matrix**

Number of statements: 3 | Number of Scales: 7

Please tell me how strongly you agree or disagree with the following statements...

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

Random

| | 5 - agree strongly | 4 | 3 | 2 | 1 - disagree strongly | don't know | not applicable |
|---|--------------------|---|---|---|-----------------------|------------|----------------|
| Revenue and Customs treated my clients fairly | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| Revenue and Customs minimised the cost, time and effort it took my clients to deal with their tax affairs | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |
| Revenue and Customs treated customers as honest | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ | ▪ |

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

Q026 - q4person:

Single coded

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

Normal

- 1 ▪ 5 - agree strongly
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - disagree strongly
- 6 ▪ don't know **Position fixed *Exclusive*
- 7 ▪ not applicable **Position fixed *Exclusive*

Q027 - q4ease:

Single coded

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

Normal

- 1 ▪ 5 - very easy
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - very difficult
- 6 ▪ don't know **Position fixed *Exclusive*
- 7 ▪ not applicable **Position fixed *Exclusive*

B006: Health of Tax Administration System

End block

B007: Reputation

Begin block

Q028 - T4:

Text

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

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

Q029 - Q5training:

Single coded

Not back

HMRC provides information and support to Agents, and works closely with professional bodies to improve standards and promote good practice among Agents.

Do you feel HMRC is doing too much, too little or about the right amount to raise standards and promote good practice among Agents?

IF NECESSARY: I'm just interested in your personal views and opinions of Revenue and Customs.

Normal

- 1 ▪ Too much
- 2 ▪ Too little
- 3 ▪ About the right amount
- 4 ▪ Don't know - DO NOT READ OUT **Position fixed*
- 5 ▪ Refused - DO NOT READ OUT **Position fixed*

Q030 - Q5rep:

Matrix

Number of statements: 3 | Number of Scales: 6

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

Random

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

Q031 - Q5data:**Single coded**

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

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

Normal

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

Q032 - Q5favor:**Single coded**

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

READ OUT

Normal

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

Q033 - Q5advo:**Single coded**

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

READ OUT

Normal

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

Scripter notes: Reverse answer scale for half of sample

Q034 - Q5conf:

Single coded

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

Normal

- 1 ▪ 5 - very confident
- 2 ▪ 4
- 3 ▪ 3
- 4 ▪ 2
- 5 ▪ 1 - not at all confident
- 6 ▪ don't know **Position fixed *Exclusive*

B007: Reputation

End block

B008: Compliance

Begin block

Q035 - T8:

Text

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

Q037 - Q6reduce:

Single coded

Not back

Some individuals and businesses try and reduce the amount of tax they have to pay by not declaring all of their income to Revenue and Customs.

Which of these statements comes closest to your views about individuals and businesses doing this? Would you say ...

READ OUT

Normal

- 1 ▪ It is never acceptable
- 2 ▪ It is acceptable in some circumstances
- 3 ▪ It is always acceptable
- 4 ▪ don't know - DO NOT READ OUT **Position fixed*
- 5 ▪ refused - DO NOT READ OUT **Position fixed*

Q038 - Q6declare:

Single coded

Not back

In your view, how widespread do you think it is for individuals and businesses to not declare all their income for tax?

READ OUT

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

Normal

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

Single coded

Q039 - Q6exploit:

Not back

Some people try to exploit tax rules to gain a tax advantage that Parliament didn't intend – in other words, operating within the letter, but not the spirit of the law.

Which of these statements best describes your view of how acceptable it is to do so?

READ OUT

IF NECESSARY: Avoidance schemes often try to exploit loopholes in the law by using complicated financial arrangements to get an advantage Parliament never intended.

(IF NECESSARY: This (behaviour) is different to tax evasion. Tax evasion is illegal activity, where individuals or businesses deliberately omit, conceal or misrepresent information to try and reduce their tax liabilities.)

Normal

- 1 ▪ It is never acceptable
- 2 ▪ It is acceptable in some circumstances
- 3 ▪ It is always acceptable
- 4 ▪ don't know - DO NOT READ OUT **Position fixed*
- 5 ▪ refused - DO NOT READ OUT **Position fixed*

Not back

In your view, how widespread do you think this type of behaviour is by individuals and businesses?

READ OUT

IF NECESSARY: We are still referring to the behaviour of trying to exploit the tax rules to gain a tax advantage.

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

Normal

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

Not back

How widespread do you think the late payment of taxes is in the UK?

READ OUT

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

Normal

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

Q042 - T2:

Text

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

First of all...

Q043 - Q7org:

Single coded

Not back

Are you a member of a professional organisation?

Normal

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

Ask only if **Q043 - Q7org,1**

Not back | Min = 1

Which professional organisations, if any, are you or staff from your business currently a member of?

IF NECESSARY: Any other organisations?

DO NOT PROMPT - CODE ALL THAT APPLY

Normal

- 1 ▪ Association of Accounting Technicians (AAT)
- 2 ▪ Association of Chartered Certified Accountants (ACCA)
- 3 ▪ Association of International Accountants (AIA)
- 4 ▪ Association of Taxation Technicians (ATT)
- 5 ▪ Certified Public Accountants Association (CPAA)
- 6 ▪ Chartered Accountants in Ireland (CAI)
- 7 ▪ Chartered Institute of Management Accountants (CIMA)
- 8 ▪ Chartered Institute of Payroll Professionals (CIPP)
- 9 ▪ Chartered Institute of Public Finance and Accountancy (CIPFA)
- 10 ▪ Chartered Institute of Taxation (CIOT)
- 11 ▪ Independent Certified Practicing Accountants (ICPA)
- 12 ▪ Institute of Certified Bookkeepers (ICB)
- 13 ▪ Institute of Chartered Accountants in England & Wales (ICAEW)
- 14 ▪ Institute of Chartered Accountants of Scotland (ICAS)
- 15 ▪ Institute of Financial Accountants (IFA)
- 16 ▪ International Association of Bookkeepers (IAB)
- 17 ▪ Partly Qualified (PQ)/Newly Qualified Magazine
- 18 ▪ Society of Professional Accountants (SPA)
- 19 ▪ Society of Trust and Estate Practitioners (STEP)
- 20 ▪ VAT Practitioners Group (VPG)
- 21 ▪ Non UK professional body
- 22 ▪ Other (please specify) **Open *Position fixed*
- 23 ▪ None **Position fixed *Exclusive*
- 24 ▪ Don't know **Position fixed *Exclusive*
- 25 ▪ Refused **Position fixed *Exclusive*

Ask only if Q003 - Q1dumsamp,1

Q045 - Q7sites:

Single coded

Can I just check, is this workplace...

Normal

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

Scripter notes: ASK IF IDBR SAMPLE

Q046 - Q7numemp:

Single coded

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

IF RESPONDENT UNSURE ASK FOR ROUGH ESTIMATE

Normal

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

Q047 - Q7busage:**Single coded**

For how long has this business been trading?

CODE TO SCALE OR READ OUT IF NECESSARY

IF UNSURE, PROBE FOR ESTIMATE

Normal

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

Q048 - Q7turnover:**Single coded**

And what is your annual turnover?

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

Normal

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

Q049 - Q7atype:

Single coded

Is your business ...?

READ OUT

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

Normal

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

Q050 - q7serv:

Multi coded

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

READ OUT. CODE ALL THAT APPLY.

Normal

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

Scripter notes: Make 'other (specify)' open

Q051 - q7numclient:**Single coded**

Approximately how many clients does your business represent?

READ OUT IF NECESSARY

Normal

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

Q052 - Q7busreg:**Multi coded except codes 3,4**

Can I just check, is your business registered for ...?

Normal

- 1 ▪ VAT
- 2 ▪ PAYE
- 3 ▪ Neither of these
- 4 ▪ don't know **Position fixed *Exclusive*

Ask only if **sample = SA****Q053 - Q7bustax:****Multi coded except codes 3,4**

Which of the following applies to your business...?

Normal

- 1 ▪ You (or your partners) have paid some Class 2 National Insurance contributions in the last 12 months
- 2 ▪ You (or your partners) pay Income Tax through Self-Assessment
- 3 ▪ Neither
- 4 ▪ don't know **Position fixed *Exclusive*

Ask only if IDBR sample with 0-4 employees

Q054 - Q7recon:

Single coded

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

Normal

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

Ask only if **Q052 - Q7recon,1**

Q055 - Q7recon2:

Single coded

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

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

Normal

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

B009: Demographics

End block