Individuals, Small Business and Agents Customer Survey 2018 Technical Annex
HMRC Report: 528

Disclaimer

The views in this report are the authors' own and do not necessarily reflect those of HM Revenue and Customs.

Glossary

CATI – Computer Assisted Telephone Interviewing

ABOS – Address Based Online Surveying

VAT – Value Added Tax

PAYE – Pay As You Earn

SA – Self-Assessment

PTA – Personal Tax Account

BTA – Business Tax Account

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

SMEs – Small and Medium Enterprises

HMRC – HM Revenue & Customs

KDA – Key Driver Analysis

MTD – Making Tax Digital

Tax avoidance – this was described in the survey as people trying 'to exploit tax rules to gain a tax advantage that Parliament didn't intend'

Tax evasion – this was described in the survey as people trying to 'reduce the amount of tax they have to pay by not telling HMRC about all of their income'

Contents

1. Introduction

HMRC commissioned the Individuals, Small Business and Agents Customer Survey in 2015 to provide the customer understanding to support the Department's mission 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 2018 survey.

2. Data collection method

Three key groups of customers were included in the HM Revenue and Customs (HMRC) Customer Survey: Individuals, Small Businesses and Agents. Computer Assisted Telephone Interviewing (CATI) was used for the surveys of Small Businesses and Agents. Before 2018, the Individuals survey used a CATI data collection method. In 2018, the Individuals survey was conducted using Address Based Online Surveying (ABOS) following trials of the method in 2016 and 2017.

2.1. Address Based Online Surveying

In previous years, the Individuals survey collected interviews using a random digit dialling (of landline and mobile telephone numbers) sampling approach to contact Individuals. With the development of online data collection methods, and concerns over the long-term viability and cost effectiveness of random digital dialling telephone interviewing, the survey moved to an Address Based Online Surveying (ABOS) method in 2018. This is an approach which involves drawing a random sample of addresses from Royal Mail's Postcode Address File and sending these households invitations to take part in an online survey (paper questionnaires are available on request). A selection of households receive paper questionnaires in a reminder invitation mailing. This followed trials of this approach in 2016 and 2017 to assess the quality, comparability and cost effectiveness of an ABOS approach. For more information please see section 6.1.

2.2. Fieldwork timing

The survey is carried out annually. Table 2.1 shows the fieldwork dates in 2018.

Table 2.1 Fieldwork dates

Individuals	Agents	Small Businesses
05/09/18 – 11/11/18	04/09/18 – 20/11/18	04/09/18 – 23/11/18

3. Survey

3.1. Questionnaire

The questionnaire was developed by HMRC and Kantar 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's Questionnaire Appraisal Framework[1];
- 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 and 2017. Changes were made to reflect HMRC priorities, and remove a small number of questions that were highly correlated with each other. With the beginning of a new survey contract period in 2018 the questionnaire was reviewed and some changes were made.

Due to changes in the data collection method of the Individuals survey user testing was conducted among 30 Individuals to test whether the question wording was appropriate for the online and paper questionnaires. There was a pilot survey conducted for the Small Business and Agents surveys.

The questionnaire was highly similar for all three customer groups. It began with screening sections and ended with demographic questions. The majority of the questionnaire consisted of modules on customer experience, the health of the tax administration system, HMRC's 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.

---

[1] 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: https://www.cdc.gov/healthyyouth/evaluation/pdf/brief15.pdf), but has been adapted to be more tailored and relevant to social research.

Table 3.1 Questionnaire structure

Topic	Question
Customer interactions	• Taxes paid • Channels of contact used • HMRC services used • Awareness of the Personal Tax Account (Individuals) • Rating of services used (telephone[2], the Personal Tax Account[3], the Business Tax Account[4], online services and online webpages) • Use of HMRC online help tools • Rating of HMRC online help tools • Whether received a tax summary (Individuals) • Whether tax summary clearly explained how much tax a customer pays and how taxes are spent (Individuals)
Customer experience	• Ease of finding information • Rating the quality of information looked for or received • Whether HMRC made it clear what steps were needed • Whether HMRC made it clear when everything was completed • How good or poor HMRC were at getting the tax transaction right • How good or poor HMRC were at resolving any queries or issues • Acceptability of time taken to reach the end result • Whether staff were approachable/professional • Whether HMRC 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	• Whether treated fairly • How strongly agree that services were personalised • Ease of dealing with tax issues • Whether online services were joined up • Whether HMRC recognises that their business is their priority (Small Businesses only) • Whether HMRC systems are integrated well with the way the business managed its tax affairs (Small Businesses only)

---

[2] Agents are asked to rate the dedicated Agents helpline and other HMRC telephone helplines separately. Individuals and Small Businesses are asked to rate 'The HMRC telephone helplines'.
[3] Rating of the Personal Tax Account was only asked of Individuals who had a Personal Tax account. This question was added in 2017.
[4] Rating of the Business Tax Account was only asked of Small Businesses that had a Business Tax Account. This question was added in 2018.

Reputation	• Whether HMRC applies penalties and sanctions equally • Whether HMRC ensures all customers pay or receive the correct amount • Whether HMRC is an efficient organisation that does not waste money • Whether HMRC ensures personal information is treated confidentially • Favourability towards HMRC • Whether would speak well of HMRC to others • Confidence in the way HMRC is doing its job
Compliance	• Acceptability of tax evasion - reducing the amount of tax paid by not telling HMRC about all income • How widespread tax evasion is • Likelihood of HMRC detecting someone of tax evasion • Acceptability of tax avoidance – exploiting tax rules to gain a tax advantage that Parliament didn't intend • How widespread tax avoidance is
Making Tax Digital	• Awareness of changes to how businesses can provide information relating to their tax obligations (Small Businesses) • Who would go to for advice and support for these changes (Small Businesses) • Perceived benefits of these changes (Small Businesses) • Plans to use commercial software to keep digital records of income and outgoings in the next 12 months (Small Businesses) • Whether would encourage clients to voluntarily switch to digital recording and quarterly returns (Agents) • Proportion of clients that use commercial software to keep digital records of income and outgoings (Agents) • How Agents use digital commercial software (Agents)
Buying or selling goods or services from overseas	• Whether they (Small Businesses)/their clients (Agents) buy or sell goods or services from overseas (Small Businesses and Agents)

The average length of the survey varied slightly by customer group. Small Businesses was 19 minutes 45 seconds, Agents was 20 minutes 30 seconds.

3.2. Quality Control

The telephone research was validated, as the interview occurred, by a team of supervisors using undetected, remote listening facilities. No interviews were carried out without a supervisor present. Kantar Public's own standards exceed ISO 20252 prescribed standards. At least 7% of completed interviews were monitored for at least 75% of the interview. A systematic method was used to select interviewers to be monitored, such that all interviewers were 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 4th September and 20th November 2018 and a total of 2,351 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'.

To maximise coverage of the population it was decided to use two sample frames. The frames used were:

- 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, SA 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 was used to ensure that the selected sample best matched the definition of Agents. The IDBR sample was restricted to those establishments with SIC codes:

- 69201 – Accounting, and auditing activities
- 69202 – Bookkeeping activities
- 69203 – Tax consultancy

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

- An SA trade code of either 6201 (chartered/incorporated accountants) or 6615 (auditors, book-keepers, financial advisers and other accountants)
- An SA Business Description which related to being a Tax Agent (according to an agreed list of keywords – see Appendix 1 for the list of keywords).

Even though industry sector was controlled for in the sample selection, there remained a risk that selected sample did not actually qualify for the survey. For instance, the information may have been incorrect or the SA database out of date due to the lag time. A screening question was included at the beginning of the survey to ensure that those interviewed currently meet the definition of an Agent. The question asked each respondent if he/she is "…a professional financial agent who personally deals with HMRC 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 minimised the chance that agents were also listed on the IDBR. Nevertheless, there was still a risk that some Agents could appear on both IDBR and the SA database so there were 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 were 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.

4.2.1. Change compared with previous years of the study

Identifying Agents from the SA database
In previous years, Agents were identified from the SA database based *solely* on their Trade Code (6201 or 6615). However, in the run up to the 2018 study it was identified that the HMRC SA manual had been changed and staff were now instructed to use a generic trade code for the setting up of all new cases[5]. This change meant that Trade Code could not be used to identify Agents added to the SA database since July 2014. Analysis of the 2015-2018 surveys confirmed that this was the case; while 15.5% of Agents sampled from SA had been trading for under five years in 2015 this had reduced to 6.5% by 2017.

As a result, the approach was changed for the 2018 survey. Both the Trade Code *and* the Business Description field were used to identify potential Agents. This new approach returned significantly higher numbers of Agents and therefore increased coverage of the target population. While it was beneficial to make this change, there was a risk that this could impact on the comparability of results. If this was the case, any changes observed between the 2018 survey and earlier years of the study could potentially have been caused by changes in the sampling approach rather than being due to actual changes in opinions or behaviour. Sensitivity analysis conducted to investigate this concluded that the change in approach did not impact comparability (see Section 4.6).

---

[5] https://www.gov.uk/hmrc-internal-manuals/self-assessment-manual/sam001 [Accessed March 2018] specifies that "Each self-employment page submitted by a taxpayer has been previously associated with a trade classification number (TCN). However, from July 2014, the generic TCN 6616 will be used for all new cases set up in SA, apart from those who are CIS cases, who will be allocated TCN 3001"

4.3. Sample design

Agents were sampled and surveyed at the Enterprise level[6] (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 2,350. Kantar Public used population counts from the Office for National Statistics (ONS) Inter Departmental Business Register (IDBR) and the HMRC Self-Assessment (SA) database to inform the sample design. The sample design included some deliberate disproportionate sampling by size band to boost the number of interviews conducted with larger Agents. If this was not done, the micro-Agents would dominate the samples, preventing inferences about the larger but less numerous Agents that may well have different experiences and perceptions of HMRC. However, it should be noted that the need to maximise these sub-groups had to be balanced with the need to weight the sample back to be representative of the population – the more weighting is required, the less robust the survey estimates will be (the wider the confidence intervals are).

Larger Agents (sampled from IDBR and with more than 10 employees) were over-sampled to allow for standalone analysis, and smaller Agents (from the HMRC SA database with a turnover of £1 - £10,000) were under-sampled. The impact of this disproportionate sampling was taken into account when designing the study. The design aimed to ensure that after further non-response weighting, 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 was 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 was sent a letter with the text in both English and Welsh.

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

Advance letters were 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 were not invited to opt out (although they still had the opportunity to do so if they wished).

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

---

[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.

4.3.2. Sample stratification

The IDBR sample was sorted by industry sector code (SIC2007 classification[7]) 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 to <VAT threshold turnover
- Sole Trader £1 to <£10k turnover
- Sole Trader £10k to <£30k turnover

The requested sample size for Agents in the 'Sole Trader £30k to <VAT threshold turnover' category was too large in relation to the population size to stratify. For this group a Simple Random Sample (without replacement) was drawn from the SA database.

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

4.3.3. Respondent selection

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

4.3.4. Eligibility

At the start of the interview with the sampled person, there was a series of questions to establish eligibility as an agent (professional financial agent who personally deals with HMRC 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 2018 survey and the rates of number lookup success.

---

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

Table 4.1 Sample order and number lookup rates

Sample	Initial selection	% valid numbers after lookup
SA Partnership £1 to <£10k turnover	55	96%
SA Partnership £10k to <£30k turnover	282	95%
SA Partnership £30k to <VAT threshold	267	91%
SA Sole Trader £1 to <£10k turnover	3,410	94%
SA Sole Trader £10k to <VAT threshold	3,929	95%
SA Sole Trader £30k+ turnover	3,148	96%
IDBR 0 employees	1,501	36%
IDBR 1-9 employees	14,999	32%
IDBR 10-49 employees	2,301	72%
IDBR 50+ employees	482	79%
Total	**30,374**	**59%**

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	16	19%	3
SA Partnership £10k to <£30k turnover	48	19%	9
SA Partnership £30k to <VAT threshold	65	12%	8
SA Sole Trader £1 to <£10k turnover	1,274	21%	273
SA Sole Trader £10k to <VAT threshold	1,329	24%	315
SA Sole Trader £30k+ turnover	1,194	24%	283
IDBR 0 employees	246	33%	81
IDBR 1-9 employees	2,388	39%	938
IDBR 10-49 employees	911	38%	346
IDBR 50+ employees	348	27%	95
Total	**7,819**	**30%**	**2,351**

4.4. Response rate

Kantar Public estimates response rates based on the American Association for Public Opinion Research (AAPOR) codes[8]. Table 4.3 shows the top level fieldwork outcomes and response rate calculations[9].

---

[8] Response rate calculations were updated in 2017 to take into account the updates to AAPOR's Standard Definitions in 2016 (AAPOR, Standard Definitions v9).

[9] A low response rate is one factor that increases the risk of non-response bias. Non-response bias is where a sample is systematically different from the target population, potentially resulting in biased estimates.

Table 4.3 Response rate: interviews

Outcome	Number
Total sample issued	7,819
I = Complete Interviews	2,351
R = Refusal and break off	1,035
NE = Ineligible or non-working numbers	2,145
U= Unknown eligibility	2,288
e = estimated eligibility	61%
Response Rate: [I/I+R+(e(U))]	49%

4.5. Weighting approach

The weighting approach comprised two steps. The first step was the calculation of a design weight based on the estimated sampling probability. The design weight was applied to the dataset, and in the second step the weighted data was calibrated so that it was 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:

- Businesses with trade codes either 6201 (chartered/incorporated accountants) or 6615 (auditors, book-keepers, financial advisers and other accountants) OR with an SA description which was related to being an Agent (according to an agreed list of keywords); 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				457
SA Partnership £10k to <£30k turnover				690
SA Partnership £30k+ turnover				948
SA Sole Trader £1 to <£10k turnover				24,990
SA Sole Trader £10k to <£30k turnover				14,330
SA Sole Trader £30k+ turnover				6,378
IDBR 0 employees	2,054	252	92	2,398
IDBR 1-9 employees	30,369	5,781	1,374	37,524
IDBR 10-49 employees	2,646	236	66	2,948
IDBR 50+ employees	303	171	8	482

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 HMRC 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	71%
SA Partnership £10k to <£30k turnover	94%
SA Partnership £30k+ turnover	67%
SA Sole Trader £1 to <£10k turnover	68%
SA Sole Trader £10k to <£30k turnover	76%
SA Sole Trader £30k+ turnover	73%
IDBR 0 employees	87%
IDBR 1-9 employees	93%
IDBR 10-49 employees	95%
IDBR 50+ employees	85%

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				326
SA Partnership £10k to <£30k turnover				652
SA Partnership £30k+ turnover				632
SA Sole Trader £1 to <£10k turnover				17,031
SA Sole Trader £10k to <£30k turnover				10,863
SA Sole Trader £30k+ turnover				4,631
IDBR 0 employees	1,787	219	80	2,086
IDBR 1-9 employees	28,307	5,388	1,281	34,976
IDBR 10-49 employees	2,518	225	63	2,805
IDBR 50+ employees	259	146	7	412

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	34%
SA Partnership £10k to <£30k turnover	35%
SA Partnership £30k+ turnover	30%
SA Sole Trader £1 to <£10k turnover	15%
SA Sole Trader £10k to <£30k turnover	20%
SA Sole Trader £30k+ turnover	43%

*It should be noted that very few interviews are achieved with SA Partnerships at each wave of the survey. To make the Partnership overlap estimates more robust we have pooled together the data from the 2016, 2017 and 2018 surveys.

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 (not on IDBR)				216
SA Partnership £10k to <£30k turnover (not on IDBR)				425
SA Partnership £30k+ turnover (not on IDBR)				440
SA Sole Trader £1 to <£10k turnover (not on IDBR)				14,535
SA Sole Trader £10k to <£30k turnover (not on IDBR)				8,725
SA Sole Trader £30k+ turnover (not on IDBR)				2,618
IDBR 0 employees	1,787	219	80	2,086
IDBR 1-9 employees	28,307	5,388	1,281	34,976
IDBR 10-49 employees	2,518	225	63	2,805
IDBR 50+ employees	259	146	7	412

For the purposes of weighting, the estimated population has been recoded into the following two variables (Table 4.9).

Table 4.9 Estimated population distribution used in the weighting

	N	**%**
Number of employees		
IDBR 0 employees	2,086	3.1%
IDBR 1-9 employees	34,976	52.0%
IDBR 10+ employees	3,217	4.8%
Partnership (not on IDBR)	1,081	1.6%
Sole Trader (not on IDBR)	25,878	38.5%
Industry sector		
IDBR SIC 69201	32,870	48.9%
IDBR SIC 69202/69203	7,409	11.0%
Not on IDBR	26,959	40.1%

4.5.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

$$p(HMRC) + p(IDBR)$$

Where:

- p(HMRC) = probability of being sampled from the HMRC database
- p(IDBR) = probability of being sampled from the IDBR

Both p(HMRC) and p(IDBR) were calculated as the product of two separate components for each stratum:

- 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.

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.

Cases selected from SA were identified as also being on IDBR if their business was registered for PAYE and/or VAT.

Cases selected from IDBR were identified as also being on SA if they met all the following conditions:

- Self-employed

- Turnover of below the VAT threshold

- They (or their partner) paid some Class 2 National Insurance and/or Income Tax through Self-Assessment.

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

The design weight was examined and it was decided to trim weights larger than 2.5x the median weight and those smaller than 2/5 of the median weight. We checked to see whether this cap affected survey estimates (i.e. if once the cap was applied the distribution of answers differed significantly at questions[10]) and this was not found to be the case. As such it was felt that this cap would reduce net error (reducing variance without increasing bias).

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 were based on the estimated survey eligible population shown in the preceding table (Table 4.9).

4.5.4. Design Effect

The design effect based on the weighting and stratification of the sample is estimated at 1.29.

---

[10] We examined q3find, q3overall, q4ease, q5favor and q6reduce.

4.6. Impact of changing the sampling approach

As noted in section 4.1.1 a change was made to how Agents were identified from the HMRC SA database. We conducted sensitivity analysis to determine whether this change affected survey estimates.

The 2018 survey data was reweighted to replicate the design which was previously used (for the 2015-2017 surveys). To replicate the old design:

1. Agents sampled from SA based *solely* on their Business Description field were excluded from the analysis.

2. The benchmark population statistics used to calculate the weighting targets were derived solely from the IDBR counts and the SA 'Trade Code' Agent counts (i.e. excluding Agents that could be identified solely from the Business Description field).

The weighting approach used was otherwise fully consistent with that used for the overall sample (as described in Section 5.5).

By comparing results from the weighted *overall sample* to results from the *subset* weighted to match the previous design we can determine whether the change in design impacts comparability with previous years of the study.

This analysis included 146 response categories from 22 questions. The change in design was found not to have a substantial effect on survey point estimates. The mean absolute difference at the category level was 0.7%pts (ranging from 0 to 2.5%pts). As shown in Table 4.10, the absolute difference was under 1 percentage point for almost three-quarters of the categories included in the analysis.

Table 4.10 Impact of survey design on point estimates

Absolute percentage point difference between *overall* sample and *subset* weighted to match previous study design	N	%
<0.5%	63	43%
0.5% to <1%	45	31%
1% to <1.5%	21	14%
1.5% to <2%	10	7%
2% to 2.5%	7	5%
Total	146	100%

Given that the change in sample design has had a very modest impact on survey estimates, we conclude that the 2018 survey can be confidently compared with results from previous years of the survey.

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 4th September and 23rd November 2018 and a total of 2,701 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 was some overlap with the Mid-Sized Business Survey sample; small businesses that are part of a larger group were included in the Mid-Sized Business sample frame and as such HMRC was 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 was compiled from two separate frames: the IDBR and the HMRC SA database.

The primary sample frame was 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 were excluded as they were covered in the Agents survey (see section 4).

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 was 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, SA 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 – specifically those businesses that are too young to have filed an SA return (and that have a turnover below the VAT threshold, do not operate a PAYE system and are not on IDBR).

The controls put in place for the sample selection ensured that most issued sample cases were eligible for the survey, but nonetheless there remained a risk that some businesses did not actually qualify for the survey (for instance if the information was incorrect or due to the lag time in the SA they no longer met the criteria for turnover or employee numbers, or were no longer in operation). Consequently, screening questions were included at the beginning of the questionnaire to ensure that respondents were all Small Businesses (under 20 employees and an annual turnover that was between £8,400 and £10 million).

While the sample frame approach was designed to minimise overlap, some businesses will still have multiple chances of selection (e.g. due to lag time in updating databases or incorrect details). Questions were included in the questionnaire to gauge overlap with the IDBR (asking SA sample whether they are VAT registered).

An important issue for the sample design was 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 to ensure that the micro-businesses did not make up such a large proportion of the sample that it would not be able to conduct robust analysis on slightly larger Small Businesses (as would be the case if the threshold was set at a turnover of >£0, as for the Agents survey). The minimum turnover threshold used for the 2018 Small Business survey was £8,400. This was selected to ensure that many of the smallest businesses are included in the study that but the overall design of the study would not be overly dominated by micro-businesses. As mentioned above, screening questions were asked to ensure that businesses with a turnover below £8,400 were excluded from the survey.

5.2.1. Changes compared with previous years of the study

Use of the National Insurance and PAYE Service database
As outlined above, the IDBR and SA do not provide full coverage of the Small Business population. In particular, they omit very small companies that are too young to have filed an SA return. In previous years, the HMRC National Insurance and PAYE Service (NPS) database was used as a third sampling frame to try and cover these businesses[11]. The NPS comprehensively covers the self-employed (whether sole traders or members of a partnership) and includes individuals as soon as they inform HMRC that they are self-employed.

However, changes have been made to the registration process for National Insurance and it is no longer mandatory for businesses to provide a physical address. Analysis conducted by HMRC of the NPS indicated that c.96% of new businesses had not provided this information at registration. As a result, we were unable to send opt out letters to the individuals sampled from this database. HMRC databases can only be used to source survey sample if individuals are given a chance to opt-out out prior to the start of fieldwork. It was therefore decided that the NPS could not be used for the 2018 study.

There was a risk that this change could affect comparability with previous years of the study. However, analysis of data from the 2015- 2017 surveys indicated that this was very unlikely to be the case.

In previous years, the companies drawn from NPS were limited to those that have registered in the last two years for class II liabilities (by date of registration as a business); the intention was to obtain coverage of the very newest micro-businesses that are not included on the SA. However, as shown in Table 5.1 the NPS did not serve this purpose well[12]. In both the 2016 and 2017 surveys, almost all businesses sampled from the NPS told us that they have been trading for more than two years. These businesses would therefore have also submitted Income Tax returns and would

---

[11] For further information see section 5.2 of the 2015 Technical Report:
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/544420/413_-_Individuals__small_business_and_agents_customer_survey_2015_technical_annex.pdf
[12] This may reflect that liabilities for National Insurance are now rolled into ITSA.

appear in the SA database. The removal of NPS is therefore very unlikely to affect comparability of results.

Table 5.1 Age of business – NPS sample

	2015	2016	2017
Sample size	179	116	128
Length of time trading (Q7busage)			
DK/Refused	1%	-	1%
Under 2 years	35%	3%	3%
2 years or more	64%	97%	96%

Minimum turnover requirement

For the 2015-17 surveys, Small Businesses were defined as those with an annual turnover of between £8,000 and £9,999,999 inclusive. However, keeping the turnover threshold static would mean that companies that qualify for the study would become progressively smaller over time (given that the economy has grown since 2015). It was therefore decided to change the definition for the 2018-20 study to ensure that broad comparability is maintained over time.

The ONS CPI (Consumer Price Index) data available at the time this decision was made indicated that prices had increased by c.5% between 2015 and 2018[13]. It was therefore decided to increase the minimum turnover threshold from £8,000 to £8,400.

5.3. Sample design

Similar to Agents, Small Businesses were sampled and surveyed at the Enterprise level[14] (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 the 2015-2018 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 2,700. Kantar Public used population counts provided by the IDBR database and HMRC to inform the sample design. The sample design included 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 that is required, the less precise the survey estimates will be (the confidence intervals

---

[13] https://www.ons.gov.uk/economy/inflationandpriceindices/bulletins/consumerpriceinflation/march2018

[14] 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.

will be wider). The study was carefully designed to balance out the requirements for overall precision while still including a sufficient number of larger businesses to allow for them to be analysed separately.

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

5.3.1. Opt out

Under Data Protection Act requirements, an opt out stage was 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 was sent a letter with the text in both English and Welsh languages.

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

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

Two 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 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 £8,400 to <£20k turnover
- Partnership £20k to <£40k turnover
- Partnership £40k to <VAT threshold turnover
- Sole Trader £8,400 to <£20k turnover
- Sole Trader £20k to <£40k turnover
- Sole Trader £40k to <VAT threshold turnover

Sample was selected to achieve c.75% of interviews with IDBR 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 person most informed about the businesses interactions with HMRC to reflect the views of the

business. Random selection of respondents 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 was a series of questions to establish eligibility as a Small Business. All Small Businesses were 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.

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 5.2 shows the number of sample records obtained and the rates of number lookup success.

Table 5.2 Sample order and number lookup rates

Sample	Initial selection	% Valid numbers after lookup
SA Partnership £8k -<£20k turnover	43	98%
SA Partnership £20k-<£40k turnover	96	91%
SA Partnership £40k-<VAT threshold	170	91%
SA Sole Trader £8k -<£20k turnover	2,396	88%
SA Sole Trader £20k-<£40k turnover	2,102	89%
SA Sole Trader £40k-<VAT threshold	1,145	91%
IDBR 0 employees	3,427	18%
IDBR 1-4 employees	25,464	26%
IDBR 5-9 employees	3,140	54%
IDBR 10-19 employees	2,994	60%
Total	**40,977**	**39%**

The number of sample records issued for fieldwork and the conversion to interview is given in Table 5.3.

Table 5.3 Sample conversion rates

Sample	Issued for fieldwork	Interview conversion	Interviews achieved
SA Partnership £8k -<£20k turnover	16	25%	4
SA Partnership £20k-<£40k turnover	41	20%	8
SA Partnership £40k-<VAT threshold	60	25%	15
SA Sole Trader £8k -<£20k turnover	1,246	18%	221
SA Sole Trader £20k-<£40k turnover	1,086	19%	206
SA Sole Trader £40k-<VAT threshold	593	21%	127
IDBR 0 employees	605	28%	170
IDBR 1-4 employees	4,111	26%	1,084
IDBR 5-9 employees	1,312	34%	445
IDBR 10-19 employees	1,464	29%	421
Total	**10,534**	**26%**	**2,701**

5.4. Response rate

Kantar Public estimates response rates based on the American Association for Public Opinion Research (AAPOR) codes[15]. Table 5.4 shows the final fieldwork outcomes and estimated response rate for Small Businesses[16].

Table 5.4 Response rate: interviews

Outcome	2018
Total sample issued	10,534
I = Complete Interviews	2,701
R = Refusal and break off	2,104
NE = Ineligible or non-working numbers	2,854
U= Unknown eligibility	2,875
e = estimated eligibility	63%
Response Rate: [I/I+R+(e(U))]	41%

5.5. Weighting approach

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

---

[15] Response rate calculations were updated in 2017 to take into account the updates to AAPOR's Standard Definitions in 2016 (AAPOR, Standard Definitions v9).

[16] A low response rate is one factor that increases the risk of non-response bias. Non-response bias is where a sample is systematically different from the target population, potentially resulting in biased estimates.

5.5.1. Estimation of the population

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

- Establishments listed in the IDBR; and
- Sole traders/partnerships that had made a Self-Assessment (SA) tax return

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 SA sample was restricted to those sole traders/partnerships that:

- Do not qualify as an Agent (TCN of 6201 / 6615 or with an SA description which is used to identify Agents)
- Have a turnover above £8,400 but below the VAT threshold

The populations from which the samples were drawn are shown in Table 5.5.

Table 5.5 Sample group populations[17]

Sample group	Total
SA Partnership £8.4k -<£20k turnover	22,471
SA Partnership £20k-<£40k turnover	36,434
SA Partnership £40k-<£VAT threshold turnover	60,168
SA Sole Trader £8.4k -<£20k turnover	1,095,886
SA Sole Trader £20k-<£40k turnover	965,353
SA Sole Trader £40k-<£ VAT threshold turnover	456,799
IDBR 0 employees	322,367
IDBR 1-4 employees	1,774,453
IDBR 5-9 employees	267,939
IDBR 10-19 employees	143,920
Total	**5,145,790**

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 5.6).

---

[17] The overlap between the small business sample and the mid-business population in 2015 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.

Table 5.6 Observed survey eligibility rates

Sample group	% Eligible
SA Partnership* £8.4k -<£20k turnover	70%
SA Partnership* £20k-<£40k turnover	80%
SA Partnership* £40k-<£VAT threshold turnover	87%
SA Sole Trader £8.4k -<£20k turnover	87%
SA Sole Trader £20k-<£40k turnover	87%
SA Sole Trader £40k-<£ VAT threshold turnover	85%
IDBR 0 employees	87%
IDBR 1-4 employees	90%
IDBR 5-9 employees	90%
IDBR 10-19 employees	83%

* It should be noted that very few interviews are achieved with each type of SA Partnership. To make the Partnership eligibility estimate more robust we have pooled together the data from the 2017 and 2018 surveys

The sample group population figures were adjusted to reflect these eligibility rates (Table 5.7).

Table 5.7 Estimated survey eligible population

Sample group	Total
SA Partnership £8.4k -<£20k turnover	18,419
SA Partnership £20k-<£40k turnover	29,864
SA Partnership £40k-<£VAT threshold turnover	49,318
SA Sole Trader £8.4k -<£20k turnover	957,749
SA Sole Trader £20k-<£40k turnover	844,393
SA Sole Trader £40k-<£ VAT threshold turnover	388,459
IDBR 0 employees	281,176
IDBR 1-4 employees	1,591,126
IDBR 5-9 employees	240,605
IDBR 10-19 employees	119,578
Total	**4,520,687**

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 (Table 5.8.)

Table 5.8 Estimated overlap

Sample group	% on IDBR
SA Partnership £8.4k - <VAT threshold turnover	63%
SA Sole Trader £8.4k -<£20k turnover	59%
SA Sole Trader £20k-<£40k turnover	63%
SA Sole Trader £40k-<£ VAT threshold turnover	67%

* It should be noted that the overlap is estimated from the survey and there are therefore margins of error around the estimates. To improve the precision, we have pooled together the data from the 2017 and 2018 surveys.

Consequently, the final population estimates are as shown in Table 5.9.

Table 5.9 Estimated survey population distribution

Sample group	Total
SA Partnership £8.4k -<£20k turnover	6,801
SA Partnership £20k-<£40k turnover	11,027
SA Partnership £40k-<£VAT threshold turnover	18,210
SA Sole Trader £8.4k -<£20k turnover	391,276
SA Sole Trader £20k-<£40k turnover	309,734
SA Sole Trader £40k-<£ VAT threshold turnover	129,009
IDBR 0 employees	281,176
IDBR 1-4 employees	1,591,126
IDBR 5-9 employees	240,605
IDBR 10-19 employees	119,578
Total	**3,098,540**

For the purposes of weighting, the estimated population has been recoded into the following two variables (Table 5.10)

Table 5.10 Estimated population distribution used in the weighting

	N	%
Number of employees		
IDBR 0 employees	281,176	9.1%
IDBR 1-4 employees	1,591,126	51.4%
IDBR 5-9 employees	240,605	7.8%
IDBR 10-19 employees	119,578	3.9%
Sole Trader (not on IDBR)	830,018	26.8%
Partnership (not on IDBR)	36,037	1.2%
Industry sector[18]		
Sole Trader / Partnership (not on IDBR)	866,055	28.0%
Sector A	130,539	4.2%
Sector C	105,681	3.4%
Sector F	292,329	9.4%
Sector G	327,924	10.6%
Sector I	121,408	3.9%
Sector H/J	285,263	9.2%
Sector K	49,922	1.6%
Sector L/N	278,764	9.0%
Sector P	31,760	1.0%
Sector Q	77,011	2.5%
Other Sectors (B/D/E/M/O/R/S/T/U)	531,885	17.2%

5.5.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

p(HMRC) + p(IDBR)

Where:

- p(HMRC) = probability of being sampled from the HMRC database
- p(IDBR) = probability of being sampled from the IDBR

Both p(HMRC) and p(IDBR) were calculated as the product of two separate components for each stratum:

- 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.

---

[18] For a list of Industry Sectors please see;
https://www.ons.gov.uk/methodology/classificationsandstandards/ukstandardindustrialclassificationofeconomicactivities/uksic2007

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.

Cases selected from SA were identified as also being on IDBR if their business was registered for PAYE and/or VAT.

Cases selected from IDBR were identified as also being on SA if they met all the following conditions:

- Self-employed
- Turnover of below the VAT threshold
- They (or their partner) paid some Class 2 National Insurance and/or Income Tax through Self-Assessment

The design weight was calculated as 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 on several dimensions simultaneously. Two dimensions were used for Small Businesses - number of employees and SIC code. The sample was weighted to the estimated survey eligible population shown in Table 5.10.

5.5.4. Design effect
The design effect based on the weighting and stratification of the sample is estimated at 1.64.

6. Individuals survey design

6.1. Approach

In previous years, the Individuals survey collected interviews using a random digit dialling (of landline and mobile telephone numbers) sampling approach to contact Individuals. With the development of online data collection methods, and concerns over the long-term viability and cost effectiveness of random digital dialling telephone interviewing, the survey moved to an Address Based Online Surveying (ABOS) method in 2018. This followed trials of this approach in 2016 and 2017 to assess the quality, comparability and cost effectiveness of an ABOS approach.

This approach involved:

- Drawing a random sample of addresses from Royal Mail's Postcode Address File (PAF).

- Sending each household an invitation to take part in an online survey.

    - Up to three adults per household were invited to take part and unique survey logins were provided.

- Up to two reminder invites were sent to households, two and four weeks after the initial invite.

- Respondents who were not able to access the survey online had the option of requesting a paper version. In these cases a paper questionnaire was mailed to them alongside an accompanying letter. The letter thanked the respondent for requesting the paper questionnaire and explained to them the process of completing and sending it back. Pre-paid envelopes were provided, which enabled respondents to send back questionnaires without any additional cost.

- Two copies of the paper questionnaire were included in the second reminder mailing for a random subset of households (section 6.2).

- A third reminder was sent to any household that had identified having an adult aged 16 to 24 in their questionnaire responses, but where no adult aged 16 to 24 had completed a questionnaire. This was an attempt to increase the number of adults aged 16 to 24 taking part in the survey. The 2016 and 2017 trials indicated that younger adults were less likely to participate in the survey than any other demographic group.

- Households were offered a £5 shopping voucher upon completion of each questionnaire.

The online survey was accessible on all devices including laptops, tablet computers and smartphones.

6.2. Sample design

The Individuals survey target population encompasses all members of the UK general public aged 16 or over and living in private residential accommodation.

A UK-wide sample of 14,250 addresses was drawn from the Royal Mail Postcode Address File (PAF). The PAF is used as the sample frame for National Statistics surveys such as the Labour Force Survey[19] and the Crime Survey for England and Wales[20]. The sample frame was edited to exclude obviously commercial addresses. After this stage, the PAF was stratified (i.e. every address was allocated to a geographically-defined group or 'stratum') and a random sample drawn from each stratum. This guarantees that any sample drawn will be balanced with respect to the strata.

The strata were defined slightly differently in each country of the UK due to different data availability. However, the basic principles followed were the same. The first level of stratification used the Index of Multiple Deprivation (IMD) which has been constructed at a neighbourhood level and is a statistical representation of the degree of poverty and service deprivation[21].

Neighbourhoods[22] were ranked by the IMD measure and divided to form a number of equal-sized IMD-based strata within each country (ten in England, three in each of Wales, Scotland and Northern Ireland). Within England, neighbourhoods were also sub-stratified by region. Within each final stratum, the associated PAF addresses were sorted by local authority, by postcode and finally by alphanumeric first line of address. Sorting the addresses in this way increases the geographical representativeness of the sample.

A systematic sample was drawn from each stratum with a random start-point and a fixed sampling fraction. This produced a representative sample of 14,250 addresses. The next stage was to systematically allocate 20% (2,850) of the addresses to a reserve pool (for use if response levels turned out to be lower than anticipated), leaving 11,400 for main issue. Both the main and reserve pools may be considered different-sized replicates of the general sample design.

Two paper questionnaires were included within a subset of second reminder letters. Two different approaches were taken to allocating addresses to receive/not receive paper questionnaires. Sampled addresses were systematically allocated to one or other approach with equal probability. With the first approach, paper questionnaires were targeted at households in neighbourhoods of greater than average deprivation (the 'IMD approach'). With the second approach, paper questionnaires were targeted at addresses that were more likely than average to have someone aged 55 or older according to CACI predictive modelling[23] (the 'CACI approach'). The rationale for the second approach is that the majority of 'offline' individuals are to be found within those households that include (according to CACI) at least one person aged 55+. While the IMD approach has been used frequently for ABOS studies (including the trial version of this survey in

---

[19] https://www.ons.gov.uk/surveys/informationforhouseholdsandindividuals/householdandindividualsurveys/labourforcesurveylfs

[20] https://www.ons.gov.uk/surveys/informationforhouseholdsandindividuals/householdandindividualsurveys/crimesurveyforenglandwales

[21] See, for example, https://www.gov.uk/government/statistics/english-indices-of-deprivation-2015 for England. Equivalents based on similar principles exist in Wales, Scotland and Northern Ireland.

[22] Lower level super output areas in England and Wales, data zones in Scotland, and super output areas in Northern Ireland.

[23] See https://www.caci.co.uk/products/product/acornfamily

2017), this experiment was carried out to see whether a different approach would improve either the overall response rate or the representativeness of the sample profile (or both).

Under the 'IMD approach', each sampled address was allocated to one of five approximately equal-sized groups, defined (within country) by IMD. Within the 'middle' IMD group, the addresses were allocated at random (with a .42 probability) to receive two paper questionnaires rather than none in the second reminder pack. In the more deprived two IMD groups, *all* addresses were allocated to receive two paper questionnaires in the second reminder pack. In the least deprived two groups, *no* addresses were allocated to receive two paper questionnaires in the second reminder pack.

Under the 'CACI approach', each sampled address was allocated to one of two groups on the basis of CACI estimated probabilities that the address contained someone aged 55+. The top 41% of addresses (p(55+)≥57%) was allocated to group 1, with the remainder allocated to group 2. In group 1, paper questionnaires were allocated to a systematic 80% sample of addresses. In group 2, only 20% of sampled addresses were allocated to this treatment.

In the event, the full reserve sample (2,850 addresses) was issued to compensate for a lower-than-expected response rate (see section 6.3). Due to timing constraints, those addresses in the reserve pool that were allocated to get two paper questionnaires in the 2nd reminder were given them in the 1st reminder instead because there was no time for a 2nd reminder. Furthermore, an additional sample of 2,500 addresses was drawn (the 2nd reserve) and issued, again with only one reminder, but this time including *one* paper questionnaire in *every* reminder.

Given the survey design amendments to the reserve and 2nd reserve issues, analysis of the 'IMD' and 'CACI' approaches to paper questionnaire targeting is based solely on the original issued sample (5,700 addresses for each approach).

Finally, an experiment was carried out among addresses where one or more respondents indicated that a 16-24 year old *non*-respondent was co-resident. One in two of these addresses (main sample issue only) was sent a 3rd reminder in an attempt to increase the response rate among this group.

Table 6.1: Issued address sample size across the principal design elements

Sample replicate	Targeting approach	Use of paper questionnaires	Issued addresses	Aggregate 1	Aggregate 2
Main	IMD approach	Paper questionnaires not included in any mailing	2,871		
		Two paper questionnaires included in 2nd reminder	2,829	5,700	
	CACI approach	Paper questionnaires not included in any mailing	3,149		
		Two paper questionnaires included in 2nd reminder	2,551	5,700	11,400
Reserve	IMD approach	Paper questionnaires not included in any mailing	719		
		Two paper questionnaires included in 1st (only) reminder	706	1,425	
	CACI approach	Paper questionnaires not included in any mailing	797		
		Two paper questionnaires included in 1st (only) reminder	628	1,425	2,850
2nd reserve	None	One paper questionnaire included in 1st (only) reminder	2,500	2,500	2,500
All			16,750	16,750	16,750

6.3. Response rate

In total, 2,884 completed questionnaires were returned (2,010 from the online survey, 874 from paper questionnaires). After the data quality algorithm removed 194 cases, the final sample size was 2,690 (1,858 from the online survey, 832 from paper questionnaires). Of these, 1,820 reported interaction(s) with HMRC over the previous 12 months and answered questions on customer experience. All respondents answered questions on the reputation of HMRC and on their perceptions of the compliance environment.

The population-level response rate is not known exactly because we have no specific knowledge about the number of eligible individuals resident at each non-responding address. However, we estimate response rates by (i) using contemporary 'gold standard' survey data (in this case, from the Labour Force Survey from April-June 2018) to estimate the number of eligible individuals per

sampled address, and (ii) comparing the respondent profile to the population profile obtained from the same survey.

On this basis, the overall response rate was 9.7% but this is brought down by the truncated fieldwork periods used for the two reserve samples. The response rate was 10.8% for the original issue sample of 11,400 addresses. Even for this sample, the response rate was much lower than it was in the trials in 2016 (14.9%) and 2017 (14.2%).

The original issue response rate was not significantly different between the 'IMD' and 'CACI' targeting approaches (10.7% for the former, 10.9% for the latter). The online and paper data shares were also virtually identical for each approach.

In general, the 'IMD' approach yielded a slightly better respondent profile than the 'CACI' approach, somewhat against expectation. We calculated an error score for each approach for each of the demographic variables used in the weighting matrix. This error score was higher with the 'CACI' approach in every instance, though only slightly higher in most cases. The biggest difference was over housing tenure, where the 'CACI' approach attracted more respondents than the 'IMD' approach that were living in property that was owned outright (without a mortgage) (48% of the 'CACI' respondent sample compared to 44% of the 'IMD' sample (estimated population share = 33%)) and fewer respondents that were living in property that was mortgaged (24% compared to 29% (estimated population share = 34%)). The CACI approach also did not help much to bring more non-internet users aged 65+ into the sample (4.9% of the respondent sample compared to 4.5% for the 'IMD' approach (population share = 7.0%)).

To convey the variations in response rate between demographic groups, we index the overall response rate (10.8% for the main issue sample) as 100 and then identify demographic groups with indices that are over 125 (a response rate of >13.5%) and under 75 (a response rate of <8.1%). These are shown in table 6.2.

Table 6.2 Demographic groups with response indices furthest from the average of 100

Response index <75		Response index >125	
Demographic group	**Response index**	**Demographic group**	**Response index**
Age/employment status: 16-24; employed	29	Age/employment status: 60-64; economically inactive	210
Age/gender: 16-24; male	31	Age/gender: 65-74; male	188
Age/gender: 16-24; female	44	Age/gender: 60-64; female	179
Age/employment status: 16-24; economically inactive	47	Age/internet: 65-74, use the internet	178
Age/gender: 25-34; male	51	Age/internet: 75+, use the internet	174
Region: Northern Ireland	53	Age/gender: 60-64; male	171
Age/education: 25-34; sub-degree qualifications	53	Age/gender: 75+; male	156
Age/internet: 75+, never use the internet	55	Age/education: 60-64; sub-degree qualifications	150
HH size: 4+ adults	59	Age/employment status: 60+; employed	148
Ethnicity: Non-white	68	Age/gender: 65-74; female	143
Age/employment status: 25-34; employed	69	Housing tenure: Owned	138
Region: London	71	Age/employment: 65+; economically inactive	138
		Employment status: Unemployed	137
		Age/education: 50-64; degree	131
		Age/education: 25-64; no qualifications	130

It is notable that response rates were much lower among people under the age of 35 than among older people. In particular, the response rate among young males (16-24) was not much more than 3%. Efforts were made in this survey's written communications to stress that age was not a barrier to survey eligibility, and an experiment was carried out in which a 3rd reminder was sent to households with an identified non-respondent aged 16-24. However, these efforts do not appear to have worked very well. The use of a 3rd reminder produced a relative uplift of c.7% in the number of 16-24 (online) respondents but that was only five additional completed questionnaires in total.

6.4. Data editing and quality

With paper questionnaires, there are a number of completion errors in the data that need to be resolved. These errors generally arise for the following reasons:

- Cases where the individual selects more than one response to a single coded question;
- Cases where the individual can select more than one response but he/she provides conflicting data such as coding 'none of these' as well as selecting an item from the response list;
- Cases where no response has been given even though the individual should have answered the question;

- Cases where the individual does not provide qualifying information for a module but then completes that module.

In these situations, the response is treated as 'missing'.

With interview-based surveys we have confidence that almost all the data is collected in a controlled manner and from the right individual.

With most self-completion survey methods, there is no interviewer to do this work so it must be accomplished via other methods. With that in mind, a programme of post-fieldwork validation was implemented, making use of a 'data quality' algorithm that is based on known features of measurement error in a self-completion context.

The algorithm utilises relevant classic indicators of proxy/careless completion including (i) inconsistencies in household data when multiple completed questionnaires have been received from the same household, (ii) too many completed questionnaires from the same household, given the household level data, (iii) suspiciously short completion times, (iv) excessive missing data rates and (v) flat-lining through question sets with the same response codes.

Application of this algorithm led us to remove c.7% of cases from the survey, a rate that seems low enough for us to be largely confident of the data's veracity and generally consistent with other surveys that use the ABOS approach.

6.5. Weighting

The survey data has been weighted in two steps in an effort to minimise the potential for non-response bias. Because the address sample was an equal probability sample, design weights would be uniform across the sample so their calculation is not required.

The first stage was to generate a 'base weight' for each respondent equal to one divided by the expected yield of completed questionnaires from his/her address. This expected yield was estimated using a generalised linear regression model and as a function of (i) region (12 categories), (ii) IMD group (ten categories), and (iii) 'CACI approach' design cell (two categories, i.e. <56.9% chance of containing someone aged 55+ versus ≥56.9%).

This step accounts for differences in response rates associated with address-level and neighbourhood-level data available on the (PAF) sample frame.

The base 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. Ten dimensions were used for weighting the Individuals sample (gender/age, age/employment status, age/education, age/internet use, housing tenure, household size, presence of children, ethnicity, region, and marital status). The population data was drawn from the April-June 2018 ONS Labour Force Survey[24].

It is worth noting that the dimension information was missing in a small number of cases. In particular, ethnicity was missing for a substantial proportion due to a GDPR-aligned question in which respondents were asked if they were willing to supply this information *before* being asked

---

[24] Previous versions of this survey have used the 12-month aggregate of the LFS, called the Annual Population survey (APS), to generate population totals. However, the single quarter LFS has sufficient precision for weighting purposes so we selected the most up-to-date quarter instead of the full 12-month aggregate.

the ethnicity question. 332 respondents (12% of the total) said no. For the purposes of weighting, every respondent must have a value for each of the ten dimensions. Where missing, these values have been imputed using a chained-equation method that retains the covariance between dimensions instead of diluting this through one-variable-at-a-time imputation.

Exactly the same process was used to generate an online-respondents-only weight for those variables present only in the online questionnaire, not in the paper questionnaire.

Due to a small number of extreme weights, all weights were trimmed at both ends so that no weight was smaller than one fifth of the untrimmed median weight and none larger than five times the untrimmed median weight. After trimming, the data was reweighted to ensure the correct gender/age distribution.

The general design effect due to weighting was calculated as 1.50 (all respondents), and 1.48 (online respondents). The actual sample size should be divided by the design effect to find the statistically effective sample size. However, for each variable, the design effect will be somewhat different from these general values. The covariance between individuals' weights and their substantive responses will have at least a modest effect on the realised design effect.

7. Key Driver Analysis

Multivariate analysis was carried out to identify the key drivers of overall satisfaction for each customer group. The final analysis plots importance against performance to understand which were areas to maintain, which were primary areas to improve and which were secondary areas to improve.

Step 1 – Relative importance scores

The relative importance scores were derived using a ridge regression. To maximise statistical power, missing data-points were imputed based on statistical models derived from substantive information provided by other respondents.

This regression analysis is based on the theory that customers' rating of their overall experience is a result of the treatment they received. The regression model calculates the optimum weighted combination of the predictors (often called independent variables) to predict the outcome (the overall experience rating). For this analysis – where the outcome and predictors are all expressed in five-point scales – it was decided that a weighted linear equation was appropriate. This equation takes the form:

> Overall Rating of Experience = B_0 + B_1 x Ease of finding information + B_2 x Acceptability of time taken + B_3 x Getting the tax transaction right + (etc)[25]

B_1, B_2, $B_{3, ...,}$ B_n are regression coefficients. These coefficients depict the relative importance of each independent variable: the larger the coefficient, the stronger the estimated relationship. These coefficients (or scores) form the basis of the indicator calculation.

These scores may not add to a total of 1 and were therefore rescaled to add up to 1 before plotting on the quadrant diagram (see Chart 7.1).

Change compared with previous years of the study

In the past an Ordinary Least Squares (OLS) regression was used for this analysis. However, the predictor variables tend to be fairly highly correlated with one another. This meant the regression coefficient estimates had wide margins of error and this made it difficult to isolate the underlying effect which each variable had on overall satisfaction. Analysis was conducted on the 2015 - 2017 survey data to select a new technique. The ridge regression was selected because it was found to produce coefficient estimates which were very similar to the OLS estimates but which were also more stable. This stability is beneficial as it allows us to more confidently rank the variables by importance and it also means change that occurs over time is more likely to be detected.

---

[25] As a Ridge regression was used, the regression equation also includes a penalty term. The tuning parameter (lambda) used for the penalty term was selected using 10-fold cross-validation. The penalty term has the effect of shrinking the coefficient estimates towards zero and this aims to improve the reliability of the regression coefficients

Step 2 – Performance scores

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

Step 3 – Plotting areas of key importance

The Key Driver Analysis gave a list of key drivers, together with their relative customer importance, and performance scores. In order to understand what factors of customer experience were key to improving the overall experience the customer experience measures were split into those that were areas to maintain, primary areas to improve and secondary measures to improve. These were 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 was then divided into four with lines at the median importance and performance scores.

Areas that were of high customer importance (above average beta score), but low performance (below average performance score) are the key areas to improve. Those that had 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
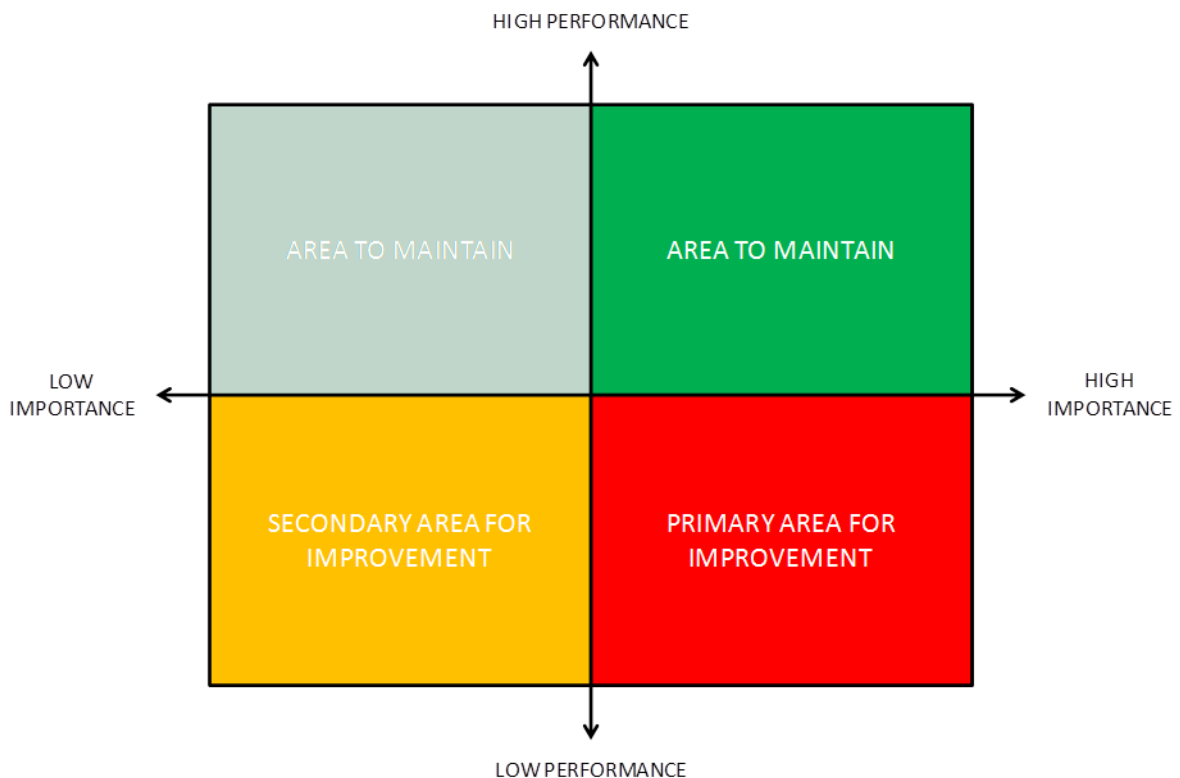
8. Appendix 1: Agents SA database business descriptions

ACCCOUNTAN	GAUGERS AND STOCKTAKERS
ACCIUNTANCY	GWEINYDDIAETH ARIANNOL
ACCO	R&D TAX PLANNING
ACCONTANT	YMGYNGHORWYR TRETH
ACCOOUNTA	
ACCOUNT	
ACCOUNTA	
ACCOUNTANTS AND BUSINESS ADV	
ACCOUNTENCY	
ACCOUNTI	
ACCOUNTS	
ACCOUTANCY	
ACCOUTANT	
ACCT HANDLING	
ACCTS	
ACOOUNTANCY	
ACOUNTAN	
ACOUNTING	
ADMINSTRATOR	
ASIANT YSWIRIANT	
AUDITORS	
BOOK KEEP	
BOOK -KEEP	
BOOK- KEEP	
BOOK KEPP	
BOOKEEP	
BOOKEEPING AND ADMIN	
BOOKK	
BOOK-KEEP	
BOOKKEPING & ADMIN	
CERTIFIED ACC	
CHARTERED ACC	
CHARTERED CERTIFIED ACTS	
CYFRIFWYR	
FRICS	
GAUGERS & APPRAISERS	

9. Appendix 2: Questionnaire – Individuals (online)

B001 - B001: Screeners	Begin block

Q001 - Intro: Introduction	Text

Thank you for taking part in this survey for HM Revenue & Customs (HMRC).

Kantar Public, an independent social research company, is conducting this survey on behalf of HMRC about the dealings that people have with them. HMRC appreciates your feedback and will use the findings to improve their customer services.

The survey will take approximately 15 minutes to complete.

Participation to the research is entirely voluntary. We guarantee that all your answers will be kept confidential. HMRC will not be able to identify any individual from their answers. To view how HMRC may use your data, please click here.

> **Scripter notes:** Please link to HMRC's website (www.gov.uk/government/organisations/hm-revenue-customs/about/research#how-hmrc-may-use-information-we-hold-about-you-to-conduct-research) for the second please click here.

Q013 – T8:	Text

The first set of questions is about your dealings with HMRC.

Q002 - Q1proad: Professional adviser	**Single coded**

Do you pay a professional adviser, such as an accountant, to help you with your dealings with HMRC?

Normal

1	Yes
2	No
3	Don't know *Position fixed*
4	Prefer not to say *Position fixed*

> **Scripter notes:** On all questions, 'Don't know', 'Prefer not to say' codes to be initial hidden and displayed only if respondent tries to move on without entering a response

Ask only if **Q002 - Q1proad**,2,3,4

Q003 - Q1help: Help	**Multi coded**

Does anyone help you with your dealings with HMRC?
Please select all that apply

Please select all that apply

Random

1	No *Position fixed *Exclusive*
2	Yes – Friend/family/colleague
3	Yes – Employer
4	Yes – Voluntary organisation such as Citizens Advice
5	Yes – Other (*please specify using the text box below*) *Open *Exclusive*
6	Don't know *Position fixed *Exclusive*
7	Prefer not to say *Position fixed *Exclusive*

B001 - B001: Screeners	**End block**

B002 - B002: Customer Interactions	**Begin block**

Q005 - Q2tax (1): ASK ALL   **Multi coded**

Over the last 12 months, that is since [MONTH] [YEAR], which of the following taxes have you paid?
Please select all that apply

Please select all that apply

Normal

1	❑	Income tax taken from your wages, also known as Pay as you Earn (PAYE)
2	❑	Income tax through Self-Assessment
3	❑	Income tax taken from your pension
4	❑	National Insurance contributions
5	❑	Other tax e.g. Inheritance tax, Capital gains tax (*please specify using the text box below*) *Open*
6	⭕	None of the above
7	⭕	Don't know
8	⭕	Prefer not to say

Q005 - Q2tax (2): ASK ALL   **Multi coded**

Over the last 12 months, that is since [MONTH] [YEAR], which of the following have you paid or received?
Please select all that apply.

Please select all that apply

1	❑	Child Benefit
2	❑	Working Tax Credit
3	❑	Child Tax Credit
4	❑	Tax Credit, but am not sure which
5	❑	Statutory payments such as maternity pay or sickness benefit
6	❑	Marriage allowance
7	❑	Student loan repayment
8	❑	Construction Industry Scheme
9	❑	Tax-Free Childcare
10	❑	Other (specify) *Open*
11	⭕	None of the above
12	⭕	Don't know
13	⭕	Prefer not to say

Ask only if **Q004 - Q2tax(2)**,1,2,3,4

Q005 - Dumben: Dummy variable	**Single coded**

DUMMY FOR BENEFIT AND CREDITS CUSTOMERS

Normal

1	Yes

Q007 - Q2cont (1): - ASK ALL	**Multi coded**

In which of the following ways have you had any <u>online</u> dealings with HMRC over the last 12 months? Please select all that apply.

[i: Dealings might include contacting or receiving information from HMRC or using HMRC's online services].
Please select all that apply.

1	❏	Online – to search for information on the HMRC webpages
2	❏	Online – via your Personal Tax Account (**i:** An online service that brings a person's tax information together in one place, similar to an online bank account. Customers can check their records, update information and see how much they need to pay.)
3	❏	Online - to use any other HMRC services
4	❏	Received an email from HMRC
5	⭕	None of the above
6	⭕	Don't know
7	⭕	Prefer not to say

Q007 - Q2cont (2): - ASK ALL　　　　　　　　　　　　　**Multi coded**

And in which of the following <u>other ways</u>, if any, have you had any dealings with HMRC over the last 12 months? Please select all that apply.

[i: Dealings might include contacting or receiving information from HMRC].
Please select all that apply.

Normal

1	❏	Telephone
2	❏	Post
3	❏	Face to face
4	❏	Received a text from HMRC
5	❏	Other (*please specify using the text box below*) *Open*
6	⭕	None of the above
7	⭕	Don't know
8	⭕	Prefer not to say

Q008 - Dumint: DUMMY variable for interaction recode　　　**Single coded**

Not back

Recode as 'yes' if Q2tax (2) = 1,2,3,4 or Q2cont (1) = 1,2,3,4,5,6,9 or Q2cont (2) = 1,2,3,4,5, 6

Normal

1	Yes

Q009 - Q2PTA: Personal Tax Account usage & awareness   Single coded

Not back

Before today, had you heard of the Personal Tax Account?

The Personal Tax Account is an online service that brings a person's tax information together in one place, just like an online bank account. Customers can check their records, update information and see how much they need to pay.)

Normal

1   Yes – I have a Personal Tax Account

2   Yes – I have heard of it but I do not have one

3   No – I have never heard of it

99   Don't know *Position fixed *Exclusive

Scripter notes: If Q2cont(1)=2 Force response to code 1

Q063 – Q2onlinetools – ASK ONLY IF 1,2 OR 3 SELECTED AT Q2CON (1) / Ask 7 only if Q2PTA = 1 or Q2cont (1) = 2	Multi coded

Which of the following HMRC online tools, if any, have you used to help you manage taxes and benefits in the last 12 months?
Please select all that apply

Randomise

1. ○ Webchat
2. ○ HMRC YouTube videos
3. ○ Webinars
4. ○ Social media (e.g. HMRC's Twitter account or Facebook page)
5. ○ HMRC Virtual assistant
6. ○ Information on Gov.uk
7. ○ Help buttons or links within the Personal Tax Account
8. ○ Other (*please specify using the text box below*) *Open*
9. ○ None of these *Fix*
10. ○ Don't know *Fix*

Q2onlinerate – ASK IF SELECTED 1,2,3,5,4,6, 7 AT Q2ONLINETOOL	**Single coded**

You said that you used at least one online tool to help you manage taxes with HMRC in the last 12 months.

Looking specifically at [TOOL #1 / TOOL #2] how much did they help you deal with your HMRC tax affairs online?

Normal

1	○	5 – A lot
2	○	4
3	○	3
4	○	2
5	○	1 – Not at all
6	○	Don't know
7	○	Not applicable

fin

Scripter notes: randomly select up 2 tools from previous question if more than two selected

Q012 - Q2contexp: Online/telephone contact rating	Matrix

Number of rows: 4 | Number of columns: 7

You said you had contact with HMRC [by telephone (IF Q2cont (2) = 1) / by telephone and online (IF Q2cont (1)= 1,2 or 3 OR Q2PTA = 1) AND Q2cont (2) =1) / online (IF Q2cont (1) = 1,2 or 3 OR Q2PTA = 1)]. Please rate your experiences over the last 12 months of:

Rows: Random | Columns: Flipped

	5 - Very good	4	3	2	1 - Very poor	Don't know	Not applicable
HMRC telephone helplines	○	○	○	○	○	○	○
HMRC webpages (where you searched for information)	○	○	○	○	○	○	○
The Personal Tax Account	○	○	○	○	○	○	○
[Text fill if Q2cont1=1 and (not (Q2PTA=1/Q2cont1=2)): Online services that you have used, not including searching for information on HMRC webpages] [Textfill if Q2cont1=1 and (Q2PTA=1 or Q2cont1=2): Any other HMRC online services that you used, not including searching for information on HMRC webpages or the Personal Tax Account] [Textfill if (Q2PTA=1 or Q2cont1=2) and not Q2cont1=1: Any other HMRC online services that you used, not including the Personal Tax Account] [Textfill if (not (Q2PTA=1 or Q2cont1=2)) and not Q2cont1=1: Any other HMRC online services that you used]	○	○	○	○	○	○	○

B002 - B002: Customer Interactions	**End block**

Ask only if **Q008 - Dumint**,1

B003 - B003: Customer Experience	**Begin block**

Scripter notes: Routing for this section: Ask only if Q900 - DumintQ001=1 IF Q900- Dumint< > 1 then move to section B007: Reputation

Q013 - T2:	**Text**

The next set of questions is about your overall experience of dealing with HMRC over the last 12 months.

If Q1proad=1 [If an advisor or accountant deals with HMRC on your behalf please use any information they have provided to help you answer the questions. If you have no information there is the option to select Not applicable.]

Scripter notes: Show text fill if Q002 - Q2proad=1

B004 - B004: Customer Experience A	Begin block

Scripter notes: ROTATE CUSTOMER EXPERIENCE BLOCK A WITH BLOCK B

Q014 - Q3find: Findability rating	Single coded

How easy or difficult was it to find any information you needed on tax [and benefit and credit] issues from HMRC?

If you have done this more than once please give your overall assessment.

Flipped

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*

Scripter notes: IF DUMBEN=1 add the textfill in the question wording   HIDE 'DON'T KNOW' RESPONSE CODE

Q015 - Q3qual: Quality rating	Single coded

How would you rate the quality of information you have looked for or received from HMRC over the last 12 months?

Flipped

1   5 - Very good

2   4

3   3

4   2

5   1 - Very poor

6   Don't know *Position fixed *Exclusive*

7   Not applicable *Position fixed*

Scripter notes: HIDE 'DON'T KNOW' RESPONSE CODE

Q016 - Q3navi: Navigation rating	Single coded

How strongly do you agree or disagree with the following statement about your dealings with HMRC in the last 12 months?

"HMRC made clear what steps I needed to take"

Flipped

1	5 - Agree strongly
2	4
3	3
4	2
5	1 - Disagree strongly
99	Don't know *Position fixed *Exclusive*
97	Not applicable *Position fixed *Exclusive*

Scripter notes: HIDE 'DON'T KNOW' RESPONSE CODE

Q017 - Q3right: Getting tax right rating	Single coded

Over the last 12 months, how good or poor were HMRC at getting tax [and benefits and credits] transactions right?

Flipped

1	5 - Very good
2	4
3	3
4	2
5	1 - Very poor
6	Don't know *Position fixed *Exclusive*
7	Not applicable *Position fixed*

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

HIDE 'DON'T KNOW' RESPONSE CODE

B004 - B004: Customer Experience A	End block

B005 - B005: Customer Experience B	Begin block

Scripter notes: RANDOMISE QUESTIONS IN BLOCK B

Q018 - Q3owner: Rating of query resolving	Single coded

Over the last 12 months, how good or poor were HMRC at resolving any queries or issues?

If you have had more than one dealing with HMRC, please give your overall assessment.

Flipped

1	5 - Very good
2	4
3	3
4	2
5	1 - Very poor
6	Don't know *Position fixed *Exclusive*
7	Not applicable *Position fixed*

Scripter notes: HIDE 'DON'T KNOW' RESPONSE CODE

Q019 - Q3time: Time rating	Single coded

During your dealings with HMRC over the last 12 months, how acceptable was the time taken to reach the end result?

If you have had contact with HMRC more than once, 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

HIDE 'DON'T KNOW' RESPONSE CODE

Q020 - Q3staff:							Matrix

Number of rows: 2 | Number of columns: 7

How strongly do you agree or disagree with the following statements about your dealings with HMRC in the last 12 months?

Rows: Rotated | Columns: Normal

	5 - Agree strongly	4	3	2	1 - Disagree strongly	Don't know	Not applicable
HMRC were approachable	○	○	○	○	○	○	○
HMRC had systems which were good at preventing customers from making mistakes	○	○	○	○	○	○	○
HMRC made it clear when everything was completed							

B005 - B005: Customer Experience B	End block

Q022 - Q3overall: Overall rating	Single coded

Thinking of all your experiences of HMRC over the last 12 months, please rate HMRC overall.

Flipped

1	5 - Very good
2	4
3	3
4	2
5	1 - Very poor
6	Don't know *Position fixed *Exclusive*
7	Not applicable *Position fixed*

Scripter notes: HIDE 'DON'T KNOW' RESPONSE CODE

Q024 - Q3behalf: Help rating	Single coded

You said earlier that you use [a paid tax adviser/someone] to help deal with your tax affairs.

How easy or difficult did HMRC make it for someone else to act on your behalf?

Flipped

1   5 - Very easy

2   4

3   3

4   2

5   1 - Very difficult

6   Don't know *Position fixed *Exclusive*

8   Not applicable *Position fixed *Exclusive*

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

'DON'T KNOW' 'RESPONSE OPTIONS SHOULD BE HIDDEN

B003 - B003: Customer Experience	End block

B006 - B006: Health of Tax Administration System	Begin block

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

Q025 - T3:	Text

The next set of questions are about your views of dealing with HMRC over the last 12 months

If Q1proad=1: [If an advisor or accountant deals with HMRC on your behalf, please use any information they have provided to help you answer the questions. If you have no information there is the option to select Not applicable.]

Scripter notes: only show text fill if Q002 - Q2proad=1

Q026 - Q4fair: Fairness rating — Matrix

Number of rows: 3 | Number of columns: 7

How strongly do you agree or disagree with the following statement?

Rows: Rotated | Columns: Flipped

	5 – Agree strongly	4	3	2	1 – Disagree strongly	Don't know *Position fixed*	Not applicable *Position fixed*
HMRC treated me fairly	○	○	○	○	○	○	○

Scripter notes: HIDE 'DON'T KNOW' RESPONSE CODE

Q027 - Q4person: Personalisation rating — Single coded

How strongly do you agree or disagree that over the last 12 months the information and services provided by HMRC have been personalised to you?

Flipped

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*

Scripter notes: HIDE 'DON'T KNOW' RESPONSE CODE

Q028 - Q4ease: Ease of dealing with taxes rating | 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]?

Flipped

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)

'DON'T KNOW' RESPONSE OPTION SHOULD BE HIDDEN

ASK IF Q2CON(1)=1,2,3 OR Q2PTA=1

Q064 - q4integrate ASK ALL | Single coded

How strongly do you agree or disagree that the information and services provided online by HMRC over the last 12 months are joined up?

Joined up means you get the same information across the different online services and don't have to give the same information to HMRC more than once.

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*

B006 - B006: Health of Tax Administration System | End block

B007 - B007: Reputation	Begin block

Q029 – T4:	Text

The next questions ask more broadly for your personal views and opinions about HMRC.

Q030 - Q5rep: Reputation	Matrix

Number of rows: 3 | Number of columns: 6

How strongly do you agree or disagree with the following statement?

Rows: Rotated | Columns: Flipped

	5 - Agree strongly	4	3	2	1 - Disagree strongly	Don't know
HMRC applies penalties and sanctions equally for all of its customers	○	○	○	○	○	○
HMRC ensures all of its customers pay or receive the correct amount of money in taxes and benefits	○	○	○	○	○	○
HMRC is an efficient organisation that does not waste money	○	○	○	○	○	○
Scripter notes: HIDE 'DON'T KNOW' RESPONSE CODE					

Q031 - Q5data: Data confidentiality	Single coded

How strongly do you agree or disagree with the following statement?

'HMRC ensures that customers' data and personal information is treated confidentially'

Flipped

1   5 – Agree strongly

2   4

3   3

4   2

5   1 – Disagree strongly

6   Don't know

Scripter notes: HIDE 'DON'T KNOW' RESPONSE CODE

Q032 - Q5favor: Favourable ONLY ASK OF HALF SAMPLE (same half should also be asked Q5ADVO) | **Single coded**

How favourable or unfavourable is your overall opinion of HMRC taking into account everything you think is important?

Flipped

1   Very favourable

2   Mainly favourable

3   Neither favourable nor unfavourable

4   Mainly unfavourable

5   Very unfavourable

6   Don't know *Position fixed *Exclusive*

Scripter notes: HIDE 'DON'T KNOW' RESPONSE CODE

Q033 - Q5advo: Advocate ONLY ASK OF HALF SAMPLE (same half should also be asked Q5FAVOR) | **Single coded**

Which of these phrases best describes the way you would speak about HMRC to other people or organisations?

Would you...

Flipped

1   Speak well of HMRC without being asked

2   Speak well of HMRC if asked

3   Be neutral towards HMRC

4   Be critical of HMRC if asked

5   Be critical of HMRC without being asked

6   Don't know/no opinion *Position fixed *Exclusive*

Scripter notes: HIDE 'DON'T KNOW' RESPONSE CODE

Q034 - Q5conf: Confidence | Single coded

How confident are you in the way HMRC are doing their job?

Flipped

1	5 - Very confident
2	4
3	3
4	2
5	1 - Not at all confident
6	Don't know *Position fixed *Exclusive*

Scripter notes: HIDE 'DON'T KNOW' RESPONSE CODE

B007 - B007: Reputation | End block

Q065 - Qtaxsummary | Single coded

Have you received a document like this from HMRC in the last twelve months? [DISPLAY TAX SUMMARY IMAGE]

Flipped

1	Yes
2	No
99	Don't know *Position fixed *Exclusive*
97	Not applicable *Position fixed *Exclusive*

Ask only if **Q65 =** 1. Note: If the respondent doesn't remember receiving a tax summary, they will skip the question

Q066 – Qtaxsummary2						Matrix

Number of rows: 2 | Number of columns: 6

How strongly do you agree or disagree with each of the following statements about the document you have received from HMRC?

Rows: Rotated | Columns: Flipped

	5 - Agree strongly	4	3	2	1 - Disagree strongly	Don't know
It clearly explained how much tax I pay	○	○	○	○	○	○
It clearly explained how taxes are spent on different areas of public services (e.g. health, education, defence,pensions and other benefits)	○	○	○	○	○	○

B008 - B008: Compliance	Begin block

Q035 - T5:	Text

The next set of questions is about your personal views and opinions about compliance with the tax system.

Q036 - Q6reduce: Views on tax evasion	Single coded

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 that…

Flipped

1	It is never acceptable
2	It is acceptable in some circumstances
3	It is always acceptable
99	Don't know *Position fixed *Exclusive
97	Prefer not to say *Position fixed *Exclusive

Scripter notes: HIDE 'DON'T KNOW' RESPONSE CODE

Q037 - Q6declare: Views on tax evasion prevalence
Single coded

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

Flipped

1   Very widespread

2   Fairly widespread

3   Not very widespread

4   Not widespread at all

6   Don't know *Position fixed *Exclusive*

7   Prefer not to say *Position fixed*

Scripter notes: HIDE 'DON'T KNOW' AND 'PREFER NOT TO SAY' RESPONSE CODES

Q039 - Q6caught: Likelihood to get caught evading tax
Single coded

How likely do you think it is for those deliberately not declaring all their income to be detected by HMRC?

Flipped

1   Very likely

2   Quite likely

3   Not very likely

4   Not at all likely

5   Don't know *Position fixed *Exclusive*

6   Prefer not to say *Position fixed*

Scripter notes: HIDE 'DON'T KNOW' AND 'PREFER NOT TO SAY' RESPONSE CODES

Q040 - Q6exploit: Views on tax avoidance | Single coded

Not back

Some people try to exploit tax rules to gain a tax advantage that Parliament didn't intend.

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

Which of these statements comes closest to your views about people doing this? Would yobehaviouru say that…

Flipped

1   It is never acceptable

2   It is acceptable in some circumstances

3   It is always acceptable

99   Don't know *Position fixed *Exclusive*

97   Prefer not to say *Position fixed *Exclusive*

Scripter notes: HIDE 'DON'T KNOW' AND 'PREFER NOT TO SAY' RESPONSE CODES

Q041 - Q6behaviour: Views on tax avoidance prevalence | Single coded

Not back

In your view, how widespread do you think this type of behaviour is? By behaviour, we are still referring to the behaviour of trying to exploit the tax rules to gain tax advantage.

Flipped

1   Very widespread

2   Fairly widespread

3   Not very widespread

4   Not widespread at all

7   Don't know *Position fixed*

6   Prefer not to say *Position fixed *Exclusive*

B008 – B008: Compliance | **End block**

B009 – B009: Demographics | **Begin block**

Q042 - T6:   **Text**

Now we would like to ask a few questions about you and your household. These will only be used to better understand the results from this research.

Q043 - Q7people: People in household   **Numeric**

Not back | Max = 20

Including yourself, how many adults <u>aged 16 or over</u> live in your household?
Please write your answer in the box below.

Please enter number of adults in household

97   Prefer not to say *Position fixed *Exclusive*

Q045 - Q7sex: Gender   **Single coded**

Which of the following describes how you think of yourself?

Normal

1   Male

2   Female

3   In another way (open)

4   Prefer not to say

Q046 - Q7age: Age   **Numeric**

Min = 16 | Max = 99

How old are you?
Please write your answer in the box below.

Please enter your age

97   Prefer not to say *Position fixed *Exclusive*

Q047 - Q7ageband: Age band — Single coded

In that case, which of these age bands do you fall into?

Normal

1	16-24
2	25-34
3	35-49
4	50-54
5	55-59
6	60-64
7	65-74
8	75 or over
9	Prefer not to say

Scripter notes: Ask only if Q7age = Prefer not to say

ASK IF Q043 - Q7people>1

Q047x - Q7houseage: Age household — Multi coded

How old are the other adults aged 16 or over you live with? Please select all the age bands that apply.

Normal

1	16-24
2	25-34
3	35-49
4	50-54
5	55-59
6	60-64
7	65-74
8	75 or over
9	Prefer not to say

ASK IF CODE 1 (16-24) SELECTED AT Q047x

Q047adults – Young adults — Single coded

Including yourself, how many adults aged 16-24 live in your household? *Please write your answer in the box below.*

Normal

97	Prefer not to say *Position fixed *Exclusive*

Q054 - Q7child: Children | 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
4	Prefer not to say

Q048 - Q7empst: Employment status | Single coded

What is your current employment status? Please select the statement that best applies to you

Normal

1	Paid work for 30 or more hours a week
2	Paid work for between 16 and 29 hours a week
3	Paid work 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 work or looking after home or family
7	Temporarily not working due to maternity or long-tern illness leave
8	Full-time student at school
9	Full-time student at a university or college
10	Unemployed
11	Retired from paid employment
12	Unable to work due to a health condition
13	Other (*please specify using the text box below*) *Open *Position fixed*
14	Prefer not to say *Position fixed *Exclusive*

Ask only if **Q048 - Q7empst**,1,2,3,4,5

Q049 - Q7empmult: Multiple jobs | Single coded

Do you have one paid job, or more than one?

Normal

1	One
2	More than one
3	Don't know *Position fixed *Exclusive*

Q050 - Q7edu: Education	**Single coded**

Not back

What is your highest level of qualification?

Normal

1   A university degree

2   Any other qualifications (e.g. A Levels, O Levels, GCSEs, BTEC, Diplomas, Trade Apprenticeships)

3   No qualifications

97   Prefer not to say *Position fixed *Exclusive*

> **Scripter notes:** Hide 'Prefer not to say'

Q051 - Q7incsource: Income sources	**Multi coded**

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

Please select all that apply.

Rotated

1   Salary from an employer

2   Income from self-employment

3   Income from other private work or activities

4   Receiving pension from an employer

5   Receiving a private pension

6   Receiving a 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 (*please specify using the text box below*) *Open *Position fixed*

12   Don't know *Position fixed *Exclusive*

13   Prefer not to say *Position fixed *Exclusive*

11   None of the above *Position fixed *Exclusive*

Q052 - Q7rel: Marital status | **Single coded**

What is your marital status?

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 *Position fixed *Exclusive
8	Prefer not to say *Position fixed *Exclusive

Q053 - Q7hhld: Household tenure | **Single coded**

Not back

Do you or your household own or rent the accommodation that you currently live in?

1	Own it outright
2	Buying it with the help of a mortgage/loan
3	Part own and part rent (shared ownership)
4	Rent it (**i:** Including if you are on Housing Benefit or Local Housing Allowance)
5	Live rent-free (**i:** Including living rent-free in relative's/friend's property but not squatting)
6	Other (*please specify using the text box below*) *Open *Position fixed
99	Don't know *Position fixed *Exclusive
97	Prefer not to say *Position fixed *Exclusive

Scripter notes: Hide 'Don't know' and 'Prefer not to say'

QEthn_Intro: Ethnicity Introduction | **Single coded**

Are you willing to answer a question about your ethnic group? This information is used for background monitoring of different groups' views of HMRC. You can ask Kantar Public to withdraw this data on your health at any time. To do so please contact us using the following email address: hmrcsurvey@kantarpublic.com and quote the reference number in the letter you received inviting you to take part in this research.

1	Yes
2	No

Q056 - Q7ethn: Ethnicity	Single coded

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

Random

1   White

2   Mixed

3   Asian or Asian British

4   Black or Black British

5   Any other background (*please specify using the text box below*) *Open *Position fixed*

6   Prefer not to say *Position fixed *Exclusive*

QDis_Intro: Disability Introduction	Single coded

Are you willing to answer a question about your health? This information is used by HMRC to help them ensure their services meet the needs of all customers. You can ask Kantar Public to withdraw this data on your health at any time. To do so please contact us using the following email address: hmrcsurvey@kantarpublic.com and quote the reference number in the letter you received inviting you to take part in this research.

1   Yes

2   No

Q057 - Q7disa: Disabilities/illnesses	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

4   Prefer not to say

Q067 – Qinternetusage ASK ALL   `Single coded`

How often do you access the internet?

[**i:** Please include internet access from any device, including laptop/desktop computers, or mobile/tablet only internet access. This can be for any purpose ranging from checking your emails to online shopping.]

Normal

1. More than once a day
2. Once a day
3. 2-3 times per week
4. About once a week
5. About once a fortnight
6. About once a month
7. About once every 2-3 months
8. About once every six months
9. Less often
10. Never
11. Don't know
12. Prefer not to say

Scripter notes: HIDE 'DON'T KNOW' CODE

Q061 - Q7recon: Re-contact   `Single coded`

HMRC may conduct further research on these topics in the future. Would you be happy for someone from Kantar Public to re-contact you and invite you to participate in this research in the next 12 months?

Normal

1   Yes

2   No

3   Don't know *Position fixed *Exclusive*

Q062 - Q7recon2: Re-contact through other agency	Single coded

And would you be happy to allow Kantar Public to pass your contact details on to another research agency appointed by HMRC to re-contact you in relation to further research for HMRC in the next 12 months?

This would only be for research on behalf of HMRC.

Normal

1   Yes

2   No

3   Don't know *Position fixed *Exclusive*

B009 - B009: Demographics	End block

Q063 - T7:	Text

Not back

Thank you for completing this survey for HM Revenue and Customs. Your views will be used to improve the service they provide.

10. Appendix 3: Questionnaire – Individuals (postal)

Her Majesty's Revenue & Customs Survey 2018

HM Revenue & Customs

What is this survey about?

Kantar Public – an independent social research company – is conducting this research on behalf of HM Revenue & Customs (HMRC), about the dealings that people have with them. The findings will be used to improve HMRC's customer services in the future.

Participation to the research is entirely voluntary. We guarantee that all your answers will be kept confidential. HMRC will not be able to identify any individual from their answers.

To review Kantar Public's privacy policy, please type in the following into your internet browser: https://uk.kantar.com/surveys.

Who should complete the questionnaire?

The questionnaire should be completed by a member of your household, aged 16+. You do not need to be a taxpayer to take part, nor do you need prior knowledge of HMRC.

Please note that if a household member has completed the survey online, they should not complete it on paper as well.

We estimate that the questionnaire should take about 15 minutes to complete.

As a thank you for your time, a £5 voucher will be sent to you once we have received the full, completed, questionnaire back. A prepaid envelope has been provided with the return address.

How do I fill out the questionnaire?

1. Most questions on the following pages can be answered by putting a cross in the box next to the answer that applies to you, like this: ☒
2. Occasionally a question will ask you to "cross all that apply." Please cross as many boxes as apply to you when you see this instruction.
3. Please try to answer every question. If a question does not apply to you, please cross 'Not applicable'. If you cannot remember or do not know, please leave the question blank and move onto the next question.
4. If you mark the wrong box, fill in the box and put a cross in the right one like this: ■ ☒
5. Please use black or blue ink to complete the questionnaire.

Where can you get more information?

✉ hmrcsurvey@kantarpublic.com

📞 Free survey helpline: 0800 051 0885

Please note that the telephone helpline is only available between 9am and 5pm, Monday to Friday.

Thank you for taking the time to complete this questionnaire

Q1. Do you pay a professional advisor, such as an accountant, to help you with your dealings with HMRC?

➲ Please cross one answer only

☐ Yes ➲ Go to Q3

☐ No

☐ Prefer not to say

Q2. Does anyone help you with your dealings with HMRC?

➲ Please cross all that apply

☐ No

☐ Yes – Friend/family/colleague

☐ Yes – Employer

☐ Yes – Voluntary organisation such as Citizens Advice

☐ Yes – Other
(please cross the box and write in below)

[_____]

☐ Prefer not to say

☐ Not applicable

Q3. Over the last 12 months, which of the following taxes have you paid?

➲ Please cross all that apply

☐ Income tax taken from your wages, also known as Pay As You Earn (PAYE)

☐ Income tax through Self-Assessment

☐ Income tax taken from your pension

☐ National Insurance contributions

☐ Other tax (e.g. Inheritance Tax, Capital Gains Tax)
(please cross the box and write in below)

[_____]

☐ None of the above

☐ Prefer not to say

Q4. Over the last 12 months, which of the following have you paid or received?

➲ Please cross all that apply

☐ Child Benefit

☐ Working Tax Credit

☐ Child Tax Credit

☐ Tax Credit, but am not sure which

☐ Statutory payments (e.g. maternity pay or sickness benefit)

☐ Marriage allowance

☐ Student loan repayment

☐ Construction Industry Scheme

☐ Tax-Free Childcare

☐ Other
(please cross the box and write in below)

[_____]

☐ None of the above

☐ Prefer not to say

Q5. In which of the following ways have you had any <u>online</u> dealings with HMRC over the last 12 months?

Please include any dealings where you made contact with, received information from, or made any use of HMRC's online services.

➲ **Please cross <u>all</u> that apply**

☐ Online – to search for information on the HMRC webpages

☐ Online – via your Personal Tax Account (an online service that brings together a person's tax information in one place, similar to an online bank account, so that customers can check their records, update information and see how much they need to pay)

☐ Online - to use any other HMRC services

☐ Received an email from HMRC

☐ None of the above

☐ Prefer not to say

Q6. And in which of the following <u>other ways</u>, if any, have you had any dealings with HMRC over the last 12 months?

Please include any dealings where you made contact with, received information from, or made any use of HMRC's online services.

➲ **Please cross <u>all</u> that apply**

☐ Telephone

☐ Post

☐ Face to face

☐ Received a text from HMRC

☐ Other
(please cross the box and write in below)

[   ]

☐ None of the above

☐ Prefer not to say

Q7. Before today, had you heard of the Personal Tax Account?

The Personal Tax Account is an online service that brings together a person's tax information in one place, just like an online bank account. Customers can check their records, update information and see how much they need to pay.

➲ **Please cross <u>one</u> answer only**

☐ Yes – I have a Personal Tax Account

☐ Yes – I have heard of it but I do not have one

☐ No – I have never heard of it

Please only answer Q8 if you have had any online dealings with HMRC in last 12 months (Q5) or have a Personal Tax Account (Q7)

Q8. Which of the following HMRC online tools, if any, have you used to help you manage taxes and benefits in the last 12 months?

➲ **Please cross <u>all</u> that apply**

☐ Webchat

☐ HMRC YouTube videos

☐ Webinars

☐ Social media (e.g. HMRC's Twitter account or Facebook page)

☐ HMRC Virtual assistant

☐ Information on Gov.uk

☐ Help buttons or links within the Personal Tax Account

☐ Other
(please cross the box and write in below)

[   ]

☐ None of the above

i Please only answer the next question if you said that you used an online tool to help you manage taxes with HMRC (Q8). Please only answer Q9 for the online tools that you have used in the last 12 months.

Q9. How much did any of the following help you deal with your HMRC tax affairs online? Please give a score from 1 to 5 where 5 means it helped you a lot and 1 that it didn't help you at all.

➲ Please cross one answer per row for the each online tool you have used

	5 - A lot	4	3	2	1 - Not at all	Not applicable
Webchat	☐	☐	☐	☐	☐	☐
HMRC YouTube videos	☐	☐	☐	☐	☐	☐
Webinars	☐	☐	☐	☐	☐	☐
Social media (e.g. HMRC's Twitter account or Facebook page)	☐	☐	☐	☐	☐	☐
HMRC Virtual assistant	☐	☐	☐	☐	☐	☐
Information on Gov.uk	☐	☐	☐	☐	☐	☐
Help buttons or links within the Personal Tax Account	☐	☐	☐	☐	☐	☐

i Please only answer the next question if you said you had contact with HMRC by telephone (Q6) and / or used HMRC online services (Q5) and /or the Personal Tax Account (Q7).

Q10. Please rate your experiences over the last 12 months of:

➲ Please cross one answer per row

	5 - Very good	4	3	2	1 - Very poor	Not applicable
HMRC telephone helplines	☐	☐	☐	☐	☐	☐
HMRC webpages (where you search for information)	☐	☐	☐	☐	☐	☐
The Personal Tax Account	☐	☐	☐	☐	☐	☐
Any other HMRC online services that you used, not including searching for information on HMRC webpages or the Personal Tax Account	☐	☐	☐	☐	☐	☐

4

We are now going to ask you some more questions about your overall experience of dealing with HMRC over the last 12 months.

If an advisor or accountant deals with HMRC on your behalf please use any information they have provided to help you answer the questions. If you have no information there is the option to select Not applicable.

Q11. How easy or difficult was it to find any information you needed on tax and benefit and credit issues from HMRC?

If you have done this more than once please give your overall assessment.

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very easy				Very difficult	Not applicable

Q12. How would you rate the quality of information you have looked for or received from HMRC over the last 12 months?

If you have done this more than once please give your overall assessment.

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very good				Very poor	Not applicable

Q13. How strongly do you agree or disagree with the following statement about your dealings with HMRC in the last 12 months?
"HMRC made clear what steps I needed to take"

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Agree strongly				Disagree strongly	Not applicable

Q14. Over the last 12 months, how good or poor were HMRC at getting tax and benefits and credits transactions right?

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very good				Very poor	Not applicable

Individuals, Small Business and Agents Customer Survey, Kantar 2018

We are now going to ask you some more questions about your overall experience of dealing with HMRC over the last 12 months.

If an advisor or accountant deals with HMRC on your behalf please use any information they have provided to help you answer the questions. If you have no information there is the option to select Not applicable.

Q11. **How easy or difficult was it to find any information you needed on tax and benefit and credit issues from HMRC?**

If you have done this more than once please give your overall assessment.

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very easy				Very difficult	Not applicable

Q12. **How would you rate the quality of information you have looked for or received from HMRC over the last 12 months?**

If you have done this more than once please give your overall assessment.

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very good				Very poor	Not applicable

Q13. **How strongly do you agree or disagree with the following statement about your dealings with HMRC in the last 12 months?**
"HMRC made clear what steps I needed to take"

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Agree strongly				Disagree strongly	Not applicable

Q14. **Over the last 12 months, how good or poor were HMRC at getting tax and benefits and credits transactions right?**

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very good				Very poor	Not applicable

5

Q15. **Over the last 12 months, how good or poor were HMRC at resolving any queries or issues?**

If you have had more than one dealing with HMRC, please give your overall assessment.

⮑ **Please cross one answer only**

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very good				Very poor	Not applicable

Q16. **During your dealings with HMRC over the last 12 months, how acceptable was the time taken to reach the end result?**

If you have had more than one dealing with HMRC, please give your overall assessment

⮑ **Please cross one answer only**

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very acceptable				Very unacceptable	Not applicable

Q17. **How strongly do you agree or disagree with the following statements about your dealings with HMRC in the last 12 months?**

⮑ **Please cross one answer per row**

	5 - Agree strongly	4	3	2	1 - Disagree strongly	Not applicable
HMRC were approachable	☐	☐	☐	☐	☐	☐
HMRC had systems which were good at preventing customers from making mistakes	☐	☐	☐	☐	☐	☐

Q18. **How strongly do you agree or disagree with the following statement about your dealings with HMRC in the last 12 months?**
"HMRC made it clear when everything was completed"

⮑ **Please cross one answer only**

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Agree strongly				Disagree strongly	Not applicable

6

Q19. Thinking of all your experiences of HMRC over the last 12 months, please rate HMRC overall.

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very good				Very poor	Not applicable

Please only answer the next question if you said that you used an agent or accountant, or had someone else help in your dealings with HMRC. If you did not, please select 'not applicable' at Q20 or move on to Q21.

Q20. You said earlier that you use a paid tax adviser or someone else to help deal with your tax affairs. How easy or difficult did HMRC make it for someone else to act on your behalf?

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very easy				Very difficult	Not applicable

The next set of questions are about your views of dealing with HMRC over the last 12 months
If an advisor or accountant deals with HMRC on your behalf, please use any information they have provided to help you answer the questions. If you have no information there is the option to select Not applicable.

Q21. How strongly do you agree or disagree with the following statement?
"HMRC treated me fairly"

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Agree strongly				Disagree strongly	Not applicable

Q22. How strongly do you agree or disagree that over the last 12 months the information and services provided by HMRC have been personalised to you?

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Agree strongly				Disagree strongly	Not applicable

7

Q23. 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 cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very easy				Very difficult	Not applicable

i Please only answer the next question if you used any HMRC online services or the Personal Tax Account (Q5 and / or Q7)

Q24. How strongly do you agree or disagree that the information and services provided online by HMRC over the last 12 months are joined up?

Joined up means you get the same information across the different online services and don't have to give the same information to HMRC more than once.

➲ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Agree strongly				Disagree strongly	Not applicable

The next questions ask more broadly for your personal views and opinions about HMRC.

Q25. How strongly do you agree or disagree with the following statements?

➲ Please cross one answer per row

	5 - Agree strongly	4	3	2	1 - Disagree strongly
HMRC applies penalties and sanctions equally for all of its customers	☐	☐	☐	☐	☐
HMRC ensures all of its customers pay or receive the correct amount of money in taxes and benefits	☐	☐	☐	☐	☐
HMRC is an efficient organisation that does not waste money	☐	☐	☐	☐	☐

Q26. How strongly do you agree or disagree with the following statement? "HMRC ensures that customers' data and personal information is treated confidentially "

➲ Please cross one answer only

5	4	3	2	1
☐	☐	☐	☐	☐
Agree strongly				Disagree strongly

Q27. How favourable or unfavourable is your overall opinion of HMRC taking into account everything you think is important?

➲ Please cross one answer only

☐ Very favourable

☐ Mainly favourable

☐ Neither favourable nor unfavourable

☐ Mainly unfavourable

☐ Very unfavourable

Q28. Which of these phrases best describes the way you would speak about HMRC to other people or organisations? Would you…

➲ Please cross one answer only

☐ Speak well of HMRC without being asked

☐ Speak well of HMRC if asked

☐ Be neutral towards HMRC

☐ Be critical of HMRC if asked

☐ Be critical of HMRC without being asked

Q29. How confident are you in the way HMRC are doing their job?

➲ Please cross one answer only

5	4	3	2	1
☐	☐	☐	☐	☐
Very confident				Not at all confident

Q30. Have you received a document like this from HMRC in the last twelve months?

How your tax contributed to public spending

	Your contribution
Welfare	£1,024
Health	£842
State Pensions	£682
Education	£591
National debt interest	£321
Defence	£246
Criminal justice	£213
Transport	£126
Government administration	£113
Culture eg sports, libraries, museums	£94
Environment	£82
Housing and utilities eg street lighting	£75
Business and industry	£69
UK contribution to the EU budget	£40
Overseas aid	£25
Total	**£4,542**
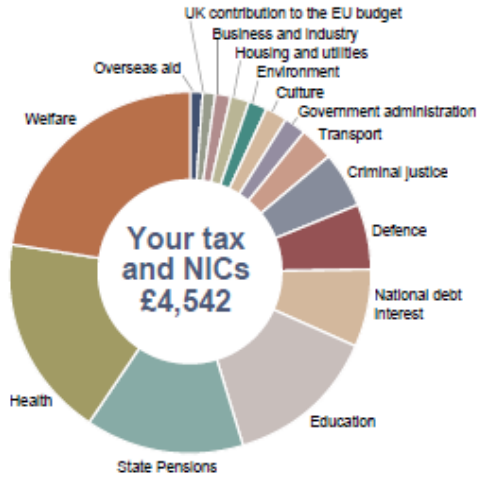
All figures are rounded to the nearest pound.

The figures in the table above are intended as a guide to how taxes are spent and not as a direct link between your Income Tax, National Insurance contributions and any specific expenditure.

If you would like to opt out of receiving future tax summaries please register at gov.uk/taxsummary

Spending information is published by HM Treasury.

Your tax and NICs £4,542

☐ Yes ⮑ **Go to Q31**   ☐ No ⮑ **Go to Q32**

Individuals, Small Business and Agents Customer Survey, Kantar 2018

Q31. How strongly do you agree or disagree with each of the following statements about the document you have received from HMRC?

⮑ Please cross one answer per row

	5 - Agree strongly	4	3	2	1 - Disagree strongly
It clearly explained how much tax I pay	☐	☐	☐	☐	☐
It clearly explained how taxes are spent on different areas of public services (e.g. health, education, defence, pensions and other benefits)	☐	☐	☐	☐	☐

The next set of questions is about your personal views and opinions about compliance with the tax system.

Q32. 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 that…

⮑ Please cross one answer only

☐	☐	☐
It is always acceptable	It is acceptable in some circumstances	It is never acceptable

Q33. In your view, how widespread do you think it is for people to not declare all their income for tax?

⮑ Please cross one answer only

☐	☐	☐	☐
Very widespread	Fairly widespread	Not very widespread	Not widespread at all

Q34. How likely would you be to report someone who you suspected of not declaring all their income for tax?

⮑ Please cross one answer only

☐	☐	☐	☐
Very likely	Quite likely	Not very likely	Not likely at all

Q35. How likely do you think it is for those deliberately not declaring all their income to be detected by HMRC?

⊃ Please cross one answer only

☐ Very likely ☐ Quite likely ☐ Not very likely ☐ Not likely at all

Q36. Some people try to exploit tax rules to gain a tax advantage that Parliament didn't intend.

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

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

⊃ Please cross one answer only

☐ It is always acceptable ☐ It is acceptable in some circumstances ☐ It is never acceptable

Q37. In your view, how widespread do you think this type of behaviour is?

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

⊃ Please cross one answer only

☐ Very widespread ☐ Fairly widespread ☐ Not very widespread ☐ Not widespread at all

Now we would like to ask a few questions about you and your household which will only be used to better understand the results from this research.

Q38. Including yourself, how many adults - aged 16 or over - live in your household?

⊃ Please write your answer in the box below

☐ Prefer not to say

Individuals, Small Business and Agents Customer Survey, Kantar 2018   87

Q39. Which of the following describes how you think of yourself?

➲ Please cross <u>one</u> answer only

☐ Male

☐ Female

☐ In another way
(please cross the box and write in below)

[   ]

☐ Prefer not to say

Q40. How old are you?

➲ Please write your answer in the box below

[   ]

☐ Prefer not to say ➲ **Go to Q41**

Q41. In that case, which of these age bands do you fall into?

➲ Please cross <u>one</u> answer only

☐ 16-24

☐ 25-34

☐ 35-49

☐ 50-54

☐ 55-59

☐ 60-64

☐ 65-74

☐ 75 or over

☐ Prefer not to say

Please only answer the next question if you said there is more than 1 adult in your household (Q38)

Q42. How old are the other adults aged 16 or over you live with?

➲ Please cross <u>all</u> that apply

☐ 16-24 ➲ **Go to Q43**

☐ 25-34

☐ 35-49

☐ 50-54

☐ 55-59

☐ 60-64

☐ 65-74

☐ 75 or over

☐ Prefer not to say

Q43. Including yourself, how many adults aged 16-24 live in your household?

➲ Please write your answer in the box below

[   ]

☐ Prefer not to say

Q44. Are you the parent or legal guardian of at least one child aged 16 or under who lives with you?

➲ Please cross <u>one</u> answer only

☐ Yes

☐ No

☐ Prefer not to say

Q45. What is your current employment status?

Please select the statement that best applies to you.

➲ **Please cross <u>one</u> answer only**

☐ Paid work for 30 or more hours a week

☐ Paid work for between 16 and 29 hours a week

☐ Paid work for less than 16 hours a week

☐ Paid work with irregular hours (e.g. a zero hours contract)

☐ Self-employed

☐ Not in paid work or looking after home or family

☐ Temporarily not working due to maternity or long-term illness leave

☐ Full-time student at school

☐ Full-time student at a university or college

☐ Unemployed

☐ Retired from paid employment

☐ Unable to work due to a health condition

☐ Other
(please cross the box and write in below)

_____

Q46. Do you have one paid job, or more than one?

➲ **Please cross <u>one</u> answer only**

☐ One

☐ More than one

Q47. What is your highest level of qualification?

➲ **Please cross <u>one</u> answer only**

☐ A university degree

☐ Any other qualifications (e.g. A Levels, O Levels, GCSEs, BTEC, Diplomas, Trade Apprenticeships)

☐ No qualifications

☐ Prefer not to say

Q48. And which of the following sources of income do you have?

➲ **Please cross <u>all</u> that apply**

☐ Salary from an employer

☐ Income from self-employment

☐ Income from other private work or activities

☐ Receiving a pension from employer

☐ Receiving a private pension

☐ Receiving a state pension

☐ Any other benefits or credits

☐ Rental income (from renting a property or room)

☐ Income from other savings or investments (e.g. interest on savings, dividends)

☐ Other
(please cross the box and write in below)

_____

☐ Prefer not to say

☐ None of the above

Q49. What is your marital status?

➲ **Please cross <u>one</u> answer only**

☐ Single

☐ Married or in a civil partnership

☐ Co-habiting

☐ Separated, but still legally married or in civil partnership

☐ Divorced or civil partnership dissolved

☐ Widowed or surviving partner of civil partnership

☐ Prefer not to say

Q50. Do you or your household own or rent the accommodation that you currently live in?

➲ Please cross <u>one</u> answer only

☐ Own it outright

☐ Buying it with the help of a mortgage/loan

☐ Part own and part rent (shared ownership)

☐ Rent it (including if you are on Housing Benefit or Local Housing Allowance)

☐ Live rent-free (including living rent-free in relative's/friend's property but not squatting)

☐ Other
(please cross the box and write in below)

[ ]

☐ Prefer not to say

Q51. Are you willing to answer a question about your ethnic group?

This information is used for background monitoring of different groups' views of HMRC. You can ask Kantar Public to withdraw this data on your ethnicity at any time. To do so please contact us using the following email address: hmrcsurvey@kantarpublic.com and quote the reference number in the letter you received inviting you to take part in this research.

➲ Please cross <u>one</u> answer only

☐ Yes ➲ Go to Q52

☐ No ➲ Go to Q53

Q52. Which of the following groups do you consider you belong to?

➲ Please cross <u>one</u> answer only

☐ White

☐ Mixed

☐ Asian or Asian British

☐ Black or Black British

☐ Any other background
(please cross the box and write in below)

[ ]

☐ Prefer not to say

Q53. Are you willing to answer a question about your health?

This information is used by HMRC to help them ensure their services meet the needs of all customers. You can ask Kantar Public to withdraw this data on your health at any time. To do so please contact us using the following email address: hmrcsurvey@kantarpublic.com and quote the reference number in the letter you received inviting you to take part in this research.

➲ Please cross <u>one</u> answer only

☐ Yes ➲ Go to Q54

☐ No ➲ Go to Q55

Individuals, Small Business and Agents Customer Survey, Kantar 2018

Q54. Do you have any physical or mental health condition(s) or illnesses lasting, or expected to last, 12 months or more?

➲ Please cross <u>one</u> answer only

☐ Yes

☐ No

☐ Prefer not to say

Q55. How often do you access the internet?

Please include internet access from any device, including laptop/desktop computers, or mobile/tablet only internet access.
This can be for any purpose ranging from checking your emails to online shopping.

➲ Please cross <u>one</u> answer only

☐ More than once a day

☐ Once a day

☐ 2-3 times per week

☐ About once a week

☐ About once a fortnight

☐ About once a month

☐ About once every 2-3 months

☐ About once every six months

☐ Less often

☐ Never

☐ Prefer not to say

Q56. HMRC may conduct further research on these topics in the future. Would you be happy for someone from Kantar Public to re-contact you and invite you to participate in this research in the next 12 months?

➲ Please cross <u>one</u> answer only

☐ Yes

☐ No

Q57. And would you be happy to allow Kantar Public to pass your contact details on to another research agency to re-contact you in relation to further research for HMRC in the next 12 months?

This would only be for research on behalf of HMRC.

➲ Please cross <u>one</u> answer only

☐ Yes

☐ No

Please provide your full name in the box below, to ensure that the incentive voucher is sent to the correct person within your household.

[ ]

Thank you for completing the questionnaire.
Please return it to us in the envelope we provided you.

11. Appendix 4: Questionnaire – Small Businesses

B001: Introduction and Screeners	Begin block

Q001 - T1:	Text

Good morning/afternoon/evening, my name is…and I am calling from Kantar Public, the independent social research company. We are carrying out a survey for HMRC 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: HMRC is responsible for collecting the bulk of tax revenue, as well as paying Tax Credits and Child Benefits
IF NECESSARY: The interview should take around 15-20 minutes

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

If respondent asks how their contact details have been obtained,
IF IDBR Sample: Your contact details have been randomly selected from a database of all businesses held by the Office of National Statistics.
IF SA Sample: Your contact details have been randomly selected from HMRC records of businesses using self-assessment.

Are you happy to take part in the research?

- Continue
- Send email

Thank you for agreeing to participate in this voluntary research.

Everything you say will be treated in the strictest confidence and no individuals or organisations will be identifiable in the results of this study.

I just want to reassure you that your answers will remain confidential unless, if asked, you give your consent otherwise.

For quality control and training purposes, this interview may be monitored or recorded and will be processed in line with our privacy policy. Only Kantar Public will have access to the recording.

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
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 ○ Less than £8,400
2 ○ Between £8,400 and £9,999
3 ○ Over £10,000 but not more than £20,000
4   Over £20,000 but not more than £40,000
5   Over £40,000 but not more than £85,000
6 ○ Over £85,000 but not more than £500,000
7 ○ Over £500,000 but not more than £1million
8 ○ Over £1million but not more than £2million
9 ○ Over £2million 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 '' less than £8400' or 'over £10 million' then CLOSE INTERVIEW

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 advice 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 HMRC 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?

<div style="border: 1px solid green;">

READ OUT

CODE ALL THAT APPLY

</div>

Normal

1	❑	PAYE: Payroll and National Insurance contributions
2	❑	Self Assessment for the self employed or partnership
4	❑	VAT
5	❑	Company Tax, also known as Corporation Tax (IF NECESSARY: Corporation Tax is tax paid by limited companies on profits from doing business)
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*

<div style="border: 1px solid purple;">

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

</div>

Q012 - Q2cont: **Multi coded**

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

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

> READ OUT.
>
> CODE ALL THAT APPLY.

Normal

1	❑	Online - to search for information on the HMRC webpages
2	❑	Online – via your Business Tax Account
3	❑	Online – to use any other HMRC services
4	❑	Online – via a commercial software provider
5	❑	Telephone
6	❑	Post
7	❑	Face to face
8	❑	Received an email from HMRC
9	❑	Received a text from HMRC
10	❑	other (specify) *Open *Position fixed*
11	○	none *Position fixed *Exclusive*
12	○	don't know - DO NOT READ OUT *Position fixed *Exclusive*
13	○	refused - DO NOT READ OUT *Position fixed *Exclusive*

| **Q014 - Q2contexp:** | **Matrix** |

Number of statements: 3 | Number of Scales: 7

You [also] said you [had contact with HMRC by telephone/ used HMRC's 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 HMRC telephone helplines	○	○	○	○	○	○	○
The HMRC webpages where you searched for information (IF Q2cont=1 AND 3 By this I mean searching for information on HMRC's webpages, not using any of their online services, [including your Business Tax Account])	○	○	○	○	○	○	○
Your Business Tax Account	○	○	○	○	○	○	○
[If BTA = no The HMRC online services that you used] / [If BTA = yes The other HMRC online services that you used] [Text fill if Q2cont=1 and not BTA=yes (By this I mean online services that you have used, not including searching for information on HMRC webpages)] [Textfill if Q2cont=1 and 2cont=3 (By this I mean any other HMRC online services that you used, not including searching for information on HMRC webpages or the Business Tax Account)] [Textfill if BTA=yes and not Q2cont=1 (By this I mean any other HMRC online services that you used, not including the Business Tax Account)]	○	○	○	○	○	○	○

Q062 – Q2onlinetools	**Multi coded**

HMRC has a number of tools to help you deal with taxes online and sort any queries or problems you may have without having to call HMRC.

Which of the following HMRC online tools, if any, have you used to help you manage your taxes in the last 12 months?

Rotate randomly

1	○	Webchat
2	○	HMRC YouTube videos
3	○	Webinars
4	○	Social media (e.g. HMRC's Twitter account or Facebook page)
5	○	HMRC Virtual assistant
6	○	Information on Gov.uk
7	○	HMRC online customer forum (also known as Small Business online forum)
8	○	[IF BTA=yes] Help buttons or links within the Business Tax Account
9	○	Other (specify) *Open
10	○	None of these *Fix
11	○	Don't know *Fix

Q063 – Q2onlinerate	Single coded

Looking specifically at [TOOL #1 / TOOL #2], on a scale of 1 to 5, where 5 is a lot and 1 is not at all, how much did [TOOL #1 / TOOL #2] help you deal with your HMRC tax affairs?

Normal

1	○	5 – a lot
2	○	4
3	○	3
4	○	2
5	○	1 – not at all
6	○	Don't know
7	○	Not applicable

Scripter notes: randomly select up 2 tools from previous question if more than two selected

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 HMRC 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 HMRC]

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

So first of all...

Scripter notes: only show text fill 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 HMRC?

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 HMRC 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 HMRC 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 HMRC 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
HMRC made clear what steps I needed to take	❍	❍	❍	❍	❍	❍	❍

Q019 - q3right: **Single coded**

Thinking about all of your experiences of HMRC 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 HMRC 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**

B005: Customer Experience B	Begin block

Scripter notes: RANDOMISE QUESTIONS IN BLOCK B

Q020 - Q3owner:	Single coded

Thinking specifically about the outcomes of all of your dealings with HMRC 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 HMRC at resolving any queries or issues?

IF NECESSARY: If you have had more than one dealing with HMRC 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 HMRC 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 HMRC more than once between [month] of [year] and today, please give your overall assessment across all the ways you had contact with them

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: Text fill [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 HMRC in the last 12 months…

Normal

	5 - agree strongly	4	3	2	1 - disagree strongly	don't know	not applicable
HMRC were professional	○	○	○	○	○	○	○
HMRC 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 HMRC in the last 12 months.
"HMRC 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 HMRC over the last 12 months, please rate HMRC 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

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 HMRC 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

B006: Health of Tax Administration System	Begin 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 HMRC 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 HMRC]

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
HMRC treated my business fairly	❍	❍	❍	❍	❍	❍	❍
HMRC recognises that my business is my priority	❍	❍	❍	❍	❍	❍	❍
HMRC systems integrated well with the way our business managed its tax affairs	❍	❍	❍	❍	❍	❍	❍

Scripter notes:

HALF SAMPLE TO BE ASKED STATEMENT 2 and not 3, Other half to be asked statement 3 but not 2

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 HMRC 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.

<u>Normal</u>

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*

ASK IF: Q2CONT=1,2,3

Q026 - q4integrate:	**Single coded**

Thinking about all of the information you have viewed and services you have used on HMRC webpages over the last 12 months,how strongly do you agree or disagree that the information and services provided online by HMRC are joined up?

By joined up, I mean that you get the same information across the different online services and don't have to give the same information to HMRC online services more than once

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*

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 HMRC.

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

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
HMRC applies penalties and sanctions equally for all of its customers	❍	❍	❍	❍	❍	❍
HMRC ensures all of its customers pay or receive the correct amount of tax	❍	❍	❍	❍	❍	❍
HMRC 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

HMRC 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: ONLY ASK OF HALF SAMPLE (same half should also be asked Q5ADVO)　　**Single coded**

And how favourable or unfavourable is your overall opinion of HMRC 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: ONLY ASK OF HALF SAMPLE (same half should also be asked Q5FAVOR)　　**Single coded**

Which of these phrases best describes the way you would speak about HMRC to other people or organisations? Would you…

READ OUT

Normal

1　○　Speak well of HMRC without being asked

2　○　Speak well of HMRC if asked

3　○　Be neutral towards HMRC

4　○　Be critical of HMRC if asked

5　○　Be critical of HMRC without being asked

6　○　don't know - DO NOT READ OUT *Position fixed *Exclusive*

Q036 - Q5conf:	Single coded

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

<u>Normal</u>

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

Q056 – Q5MTD:	Single coded

HMRC is introducing changes to how businesses provide information relating to their tax obligations.

From April 2019 VAT registered businesses with taxable turnover above the VAT threshold will be *required* to keep digital records and provide VAT Returns online using functional compatible software.

Before this interview, how much did you know about these changes?

READ OUT

<u>Normal</u>

1	◯	Knew a lot
2	◯	Knew a little
3	◯	Heard of but knew nothing about
4	◯	Not heard of
99	◯	don't know - DO NOT READ OUT *Position fixed *Exclusive*
97	◯	refused - DO NOT READ OUT *Position fixed *Exclusive*

Q058 – Q6support:	Multi coded

Who, if anyone, would you go to for advice and support in relation to digital record keeping and quarterly updating?

IF NECESSARY: The changes relate to how businesses provide information relating to their tax obligations.

IF NECESSARY: These changes move customers away from a paper based or telephone first approach and towards digital services. Businesses liable for VAT with a turnover above the VAT registration threshold will be required to keep digital records for VAT purposes, and to directly update HMRC from those records, from April 2019. For businesses under the VAT registration threshold, and for businesses which file for ITSA, these changes will be on a voluntary basis.

<div style="border:1px solid green; text-align:center; color:green">DO NOT READ OUT</div>

Normal

1 ○ Accountant / agent
2 ○ Friend/ Relative
3 ○ Owners of other small businesses
4 ○ Colleague within business
5 ○ Business partner / supplier / client
6 ○) Trade organisation
7 ○ Chamber of Commerce
8 ○ Small business representative organisations (e.g. Federation of Small Businesses - FSB)
9 ○ Bank
10 ○ HMRC website / Gov.uk website
11 ○ HMRC helpline
12 ○ Online forums
13 ○ Look on the internet
14 ○ Third party software provider/Commercial software supplier
15 ○ Other (specify)
16 ○ No one *Position fixed *Exclusive
99 ○ don't know - DO NOT READ OUT *Position fixed *Exclusive
97 ○ refused - DO NOT READ OUT *Position fixed *Exclusive

Q5MTD_Benefits	**Multi coded**

What benefits, if any, do you foresee for your business with the introduction of digital record keeping and quarterly updates?

IF NECESSARY: Anything else?

MULTICODE. DO NOT PROMPT.

Normal

1 ❑ Reduce the risk of error in my tax return

2 ❑ Make submitting my tax information faster

3 ❑ Allow me to spend less time discussing record keeping with my accounting, payroll or tax agent (ONLY ASK IF Q1AGENT=2/3)

4 ❑ Reduce the costs of meeting my tax obligations

5 ❑ Reduce the burden of my end of year tax bill

6 ❑ Give me greater certainty over my finances

7 ❑ Help integrate tax with the day to day running of my business

8 ❑ Other (specify)

9 ○ I do not think there are any benefits

10 ○ don't know - DO NOT READ OUT *Position fixed *Exclusive*

11 ○ refused - DO NOT READ OUT *Position fixed *Exclusive*

Q059 – Q6prepare: **Single coded**

Digital record keeping software is available to support businesses to manage their finances and tax reporting.

Which of the following best describes how your business plans to use commercial software to keep digital records of income and outgoings in the next 12 months?

READ OUT

Normal

1 ○ You are already using software to keep digital records

2 ○ You plan to start using software to keep digital records to meet tax/HMRC requirements in the next 12 months

3 ○ You plan to start using software to keep digital records to meet your businesses needs in the next 12 months

4 ○ You have no plans to start using software to keep digital records in the next 12 months

5 ○ You plan to start using software to keep digital records, but not in the next 12 months

99 ○ don't know - DO NOT READ OUT *Position fixed *Exclusive

97 ○ refused - DO NOT READ OUT *Position fixed *Exclusive

Q065 – Q6relief	Multi coded

Which of the following HMRC reliefs or incentives have you heard of?

READ OUT

Normal

1	○	Employment Allowance
2	○	Annual Investment Allowance
3	○	Capital Allowances
4	○	Venture Capital and Enterprise Investment Schemes
5	○	Research and Development Tax Credits
6	○	Business rate reliefs
7	○	Any other reliefs or incentives (specify)
8	○	Don't know
9	○	Not applicable

B008: Compliance	Begin block

Q037 - T7: CompInt	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.

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 HMRC.

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*

Q061 – Q6caught: Single coded

Not back

How likely do you think it is for those deliberately not declaring all their income to be detected by HMRC?

READ OUT

Normal

1	◯	Very likely
2	◯	Fairly likely
3	◯	Not very likely
3	◯	Not likely at all
4	◯	don't know - DO NOT READ OUT *Position fixed*
5	◯	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

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.

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*

Q042 - Q6behaviour:	Single coded

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*

B008: Compliance	End block

B009: Demographics	Begin block

Q044 - T2:	Text

Now I'd like to ask you a few questions about [TEXTFILL IF 0 employees: you and] your business to be used for analysis purposes only.

First of all...

Scripter notes: Text fill if q1numemps=1

Q7overseas	Multi coded (codes 1 2 3)

Does your business currently buy or sell any goods or services overseas from any countries……?

ADD IF NECESSARY: By currently, we mean at any time over the last 12 months

READ OUT

Normal

1   ❍   Within the European Union (TEXT SUB IF IN NORTHERN IRELAND: This includes sales to the Republic of Ireland).

2   ❍   Any other European countries (for example Switzerland, Iceland, Norway, Russia)

3   ❍   Any countries outside of Europe.

4   ❍   No – only buy and sell within the United Kingdom

7   ❍   don't know - DO NOT READ OUT *Position fixed *Exclusive

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

Q41 : 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

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
14 ○ refused - DO NOT READ OUT

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
IF NECESSARY: Class 2 National Insurance contributions are made by the self-employed earning £6,025 or more per year.

2 ○ You (or your partners) pay Income Tax through Self Assessment

3 ○ Neither *Position fixed *Exclusive*

4 ○ don't know *Position fixed *Exclusive*

Q054 - Q7recon:	**Single coded**

HMRC may be conducting some further research on these topics in the future. Would you be happy for someone from Kantar Public to re-contact you and invite you to participate in this research in the next 12 months?

Normal

1 ○ Yes

2 ○ No

3 ○ don't know *Position fixed *Exclusive*

Q055 - Q7recon2: | **Single coded**

And would you be happy to allow Kantar Public to pass your contact details on to another research agency appointed by HMRC to re-contact you in relation to further research for HMRC in the next 12 months?

ADD IF NECESSARY: this would only be for research on behalf of HMRC

Normal

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

B009: Demographics | **End block**

Finally, I would just like to confirm that my name is <?> and I've been calling you from Kantar Public. this interview was conducted in accordance with the MRS Code of Conduct and with our Privacy Policy, which can be found at uk.kantar.com/survey.

As I advised, this was a genuine research study. However, if you would like to check any details about the interview, I can provide you with relevant numbers to call. Would you like to take these down.

IF YES

To verify that we are registered as a Market Research Organisation, with a professional code of conduct, please call the Market Research Society on their verification service. The number is 0800 975 9596 – you will be connected free of charge from a landline.

Thank you very much for your time and goodbye.

12. Appendix 5: 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, the independent social research organisation. We are carrying out a survey for HM 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 HMRC on behalf of clients
IF NECESSARY: HMRC is responsible for collecting the bulk of tax revenue, as well as paying Tax Credits and Child Benefit
IF NECESSARY: The interview should take around 15-20 minutes

The findings from the survey will be used by HMRC to improve customer services in the future. We guarantee that all your answers will be kept confidential. HMRC 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. HMRC values your feedback and so we would like you to take part if at all possible.
IF ASKED:
If respondent asks how their contact details have been obtained, IF IDBR Sample: Your contact details have been randomly selected from a database of all businesses held by the Office of National Statistics. ; IF SA Sample: Your contact details have been randomly selected from HMRC records of businesses using self-assessment.

Are you happy to take part in the research?

- Continue
- Send email

Thank you for agreeing to participate in this voluntary research.
Everything you say will be treated in the strictest confidence and no individuals or organisations will be identifiable in the results of this study.
I just want to reassure you that your answers will remain confidential unless, if asked, you give your consent otherwise.
For quality control and training purposes, this interview may be monitored or recorded and will be processed in line with our privacy policy. Only Kantar Public will have access to the recording.

Q002 - Q1proagent: Single coded

Can I just check that you are a professional financial agent who personally deals with HMRC 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**

B002: Customer Interactions	**Begin block**

Q007 - T9:	**Text**

I'd like to ask you a few questions about any interaction you have had with HMRC 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 HMRC 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

Q009 - Q2cont:	Multi coded

In which of the following ways have you had any dealings with HMRC 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 HMRC's online services.

<div style="border: 2px solid green; padding: 10px;">

READ OUT.

ENSURE CONTACT IS ON BEHALF OF CLIENTS AND NOT PERSONAL INTERACTION

CODE ALL THAT APPLY.

</div>

Normal

1. ❑ Online - to search for information on the HMRC webpages
2. ❑ Online - to use HMRC services
3. ❑ Telephone
4. ❑ Post
5. ❑ Face to face
6. ❑ Received an email from HMRC
7. ❑ Received a text from HMRC
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

<div style="border: 2px solid purple; padding: 10px;">

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

</div>

Q011 - Q2contexp:	Matrix

Number of statements: 4 | Number of Scales: 7

You [also] said you [had contact with HMRC by telephone/ used HMRC' 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 HMRC **dedicated Agents telephone helpline**	○	○	○	○	○	○	○
Any other HMRC telephone helplines	○	○	○	○	○	○	○
The HMRC webpages where you searched for information [By this I mean searching for information on HMRC's webpages, not using any of their online services]	○	○	○	○	○	○	○
The [other] HMRC online services that you used. [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.

Q063 – Q2onlinetools   **Multi coded**

HMRC has a number of tools to help you deal with taxes online and sort any queries or problems you have without having to call HMRC

Which of the following HMRC online tools, if any, have you used to help you manage taxes in the last 12 months on behalf of your clients ?

Rotate randomly

1	○	Webchat
2	○	HMRC YouTube videos
3	○	Webinars
4	○	Social media (e.g. HMRC's Twitter account or Facebook page)
5	○	HMRC Virtual assistant
6	○	Information on Gov.uk
7	○	HMRC Agent Forum
8	○	Other (specify) *Open*
9	○	None of these *Fix*
10	○	Don't know *Fix*

Q2onlinerate	Single coded

Looking specifically at [TOOL #1 / TOOL #2], on a scale of 1 to 5, where 5 is a lot and 1 is not at all, how much did [TOOL #1 / TOOL #2] help you deal with your HMRC tax affairs online ?

Normal

1	○	5 – a lot
2	○	4
3	○	3
4	○	2
5	○	1 – not at all
6	○	Don't know
7	○	Not applicable

Scripter notes: randomly select up 2 tools from previous question if more than two selected

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 HMRC 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...

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 issues from HMRC?

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 HMRC 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 HMRC 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 HMRC 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
HMRC made clear what steps I needed to take	❍	❍	❍	❍	❍	❍	❍

Q016 - q3right: **Single coded**

Thinking about all of your experiences of HMRC 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 HMRC 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**

B005: Customer Experience B   **Begin block**

Scripter notes: RANDOMISE QUESTIONS IN BLOCK B

Q017 - Q3owner: **Single coded**

Thinking specifically about the outcomes of all of your dealings with HMRC 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 HMRC at resolving any queries or issues?

IF NECESSARY: If you have had more than one dealing with HMRC 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 HMRC 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 HMRC on behalf of your clients more than once between [month] of [year] and today, please give your overall assessment across all the ways you had contact with them

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 HMRC in the last 12 months…

Normal

	5 - agree strongly	4	3	2	1 - disagree strongly	don't know	not applicable
HMRC were professional	○	○	○	○	○	○	○
HMRC 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 HMRC.

HMRC 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 HMRC over the last 12 months, please rate HMRC 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

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 HMRC 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 statement…

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
HMRC treated my clients fairly	○	○	○	○	○	○	○

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 HMRC 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*

ASK IF Q2CONT=1,2

Q064 - q4integrate: **Single coded**

Thinking about all of the information you have viewed and services you have used on HMRC webpages over the last 12 months, how strongly do you agree or disagree that the information and services provided online by HMRC are joined up?

By joined up, I mean that you get the same information across the different online services and don't have to give the same information to HMRC online services more than once.

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*

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 HMRC.

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

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
HMRC applies penalties and sanctions equally for all of its customers	○	○	○	○	○	○
HMRC ensures all of its customers pay or receive the correct amount of tax	○	○	○	○	○	○
HMRC 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:

HMRC 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: ONLY ASK OF HALF SAMPLE (same half should also be asked Q5ADVO) | Single coded

And how favourable or unfavourable is your overall opinion of HMRC 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: ONLY ASK OF HALF SAMPLE (same half asked Q5FAVOR) | Single coded

Which of these phrases best describes the way you would speak about HMRC to other people or organisations? Would you…

READ OUT

Normal

1	○	Speak well of HMRC without being asked
2	○	Speak well of HMRC if asked
3	○	Be neutral towards HMRC
4	○	Be critical of HMRC if asked
5	○	Be critical of HMRC 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 HMRC are doing their job? Please rate HMRC 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

Q058 - Q2client:	Single coded

HMRC is introducing changes to how businesses provide information relating to their tax obligations.

From April 2019 VAT registered businesses with taxable turnover above the VAT threshold will be required to keep digital records and provide VAT Returns online using functional compatible software.

Thinking of these changes , [would you / do you] encourage your clients to **voluntarily** switch to digital record keeping and provide VAT Returns online using functional compatible software?

IF YES –PROBE Is this just for businesses above the VAT threshold or smaller businesses too?

Normal

1   ◯   Yes – only for businesses above VAT threshold

2   ◯   Yes – for businesses under or over the VAT threshold

3   ◯   No

99 ◯   don't know - DO NOT READ OUT *Position fixed *Exclusive

97 ◯   refused - DO NOT READ OUT *Position fixed *Exclusive

Scripter notes: If Q2MTD,1,2 then use wording 'do you'. If NOT Q2MTD,1,2 then use wording 'would you'

Q062 – Q2comsoft1	Single code

Digital record keeping software is available to support businesses to manage their finances and tax reporting.

How many of your clients currently use commercial software to keep digital records of income and outgoings? Would you say…?

SINGLE CODE

Normal

1   ◯   All of your clients

2   ◯   Most of your clients (at least half)

3   ◯   Some of your clients

4   ◯   Or none of your clients

99 ◯   don't know - DO NOT READ OUT *Position fixed *Exclusive

97 ◯   refused - DO NOT READ OUT *Position fixed *Exclusive

Q062 – Q2comsoft2	Multicoded

Do you use commercial software to…?

IF NECESSARY: Digital record keeping software is available to support businesses to manage their finances and tax reporting.

CODE ALL THAT APPLY – 1 AND 2 MULTI-CODE

Normal

1   ○   Keep records of income and outgoings?
2   ○   Submit clients' tax information to HMRC?
3   ○   I don't use commercial software
99 ○   don't know - DO NOT READ OUT *Position fixed *Exclusive*
97 ○   refused - DO NOT READ OUT *Position fixed *Exclusive*

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 HMRC.

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*

Q060 - Q6caught: **Single coded**

Not back

How likely do you think it is for those deliberately not declaring all their income to be detected by HMRC?

> READ OUT

Normal

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

Q039 - Q6exploit: Single coded

Not back

Some people try to exploit tax rules to gain a tax advantage that Parliament didn't intend

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.

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 - Q6behaviour: Single coded

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*

B008: Compliance	**End block**

B009: Demographics	**Begin block**

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*

Q045 – 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.

Normal

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

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
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 £10,000
2. ○ Over £10,000 but not more than £60,000
3. ○ Over £60,000 but not more than £85,000
4. ○ Over £85,000 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 £2million
10. ○ Over £2million but not more than £5million
11. ○ Over £5million but not more than £10million
12. ○ Over £10million
13. ○ Don't know - DO NOT READ OUT
14. ○ 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. ○ 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*

Q051 - q7numclient: | Single coded

Approximately how many clients does your business represent?

<div style="border:1px solid green; text-align:center">READ OUT IF NECESSARY</div>

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*

Q7overseas | Multi coded (codes 1 2 3)

Do any of your clients currently buy or sell any goods or services overseas from any countries…..?

ADD IF NECESSARY: By currently, we mean at any time over the last 12 months

<div style="border:1px solid green; text-align:center">READ OUT</div>

Normal

1. ◯ Within the European Union (TEXT SUB IF IN NORTHERN IRELAND: This includes sales to the Republic of Ireland).
2. ◯ Any other European countries (for example Switzerland, Iceland, Norway, Russia).
3. ◯ Any countries outside of Europe.
4. ◯ No – they only buy and sell within the United Kingdom
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 currently registered for ...?

Normal

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

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 (IF NECESSARY: Class 2 National Insurance contributions are made by the self-employed earning £6,025 or more per year.)
2	○	You (or your partners) pay Income Tax through Self Assessment
3	○	Neither
4	○	don't know *Position fixed *Exclusive*

Q054 - Q7recon:	Single coded

HMRC may be conducting some further research on these topics in the future. Would you be happy for someone from Kantar Public to re-contact you and invite you to participate in this research in the next 12 months?

Normal

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

Q055 - Q7recon2:	Single coded

And would you be happy to allow Kantar Public to pass your contact details on to another research agency appointed by HMRC to re-contact you in relation to further research for HMRC in the next 12 months?

ADD IF NECESSARY: this would only be for research on behalf of HMRC

Normal

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

B009: Demographics	End block

Finally, I would just like to confirm that my name is <?> and I've been calling you from Kantar Public. this interview was conducted in accordance with the MRS Code of Conduct and with our Privacy Policy, which can be found at uk.kantar.com/surveys

As I advised, this was a genuine research study. However, if you would like to check any details about the interview, I can provide you with relevant numbers to call. Would you like to take these down.

IF YES

To verify that we are registered as a Market Research Organisation, with a professional code of conduct, please call the Market Research Society on their verification service. The number is 0800 975 9596 – you will be connected free of charge from a landline.

Thank you very much for your time and goodbye.