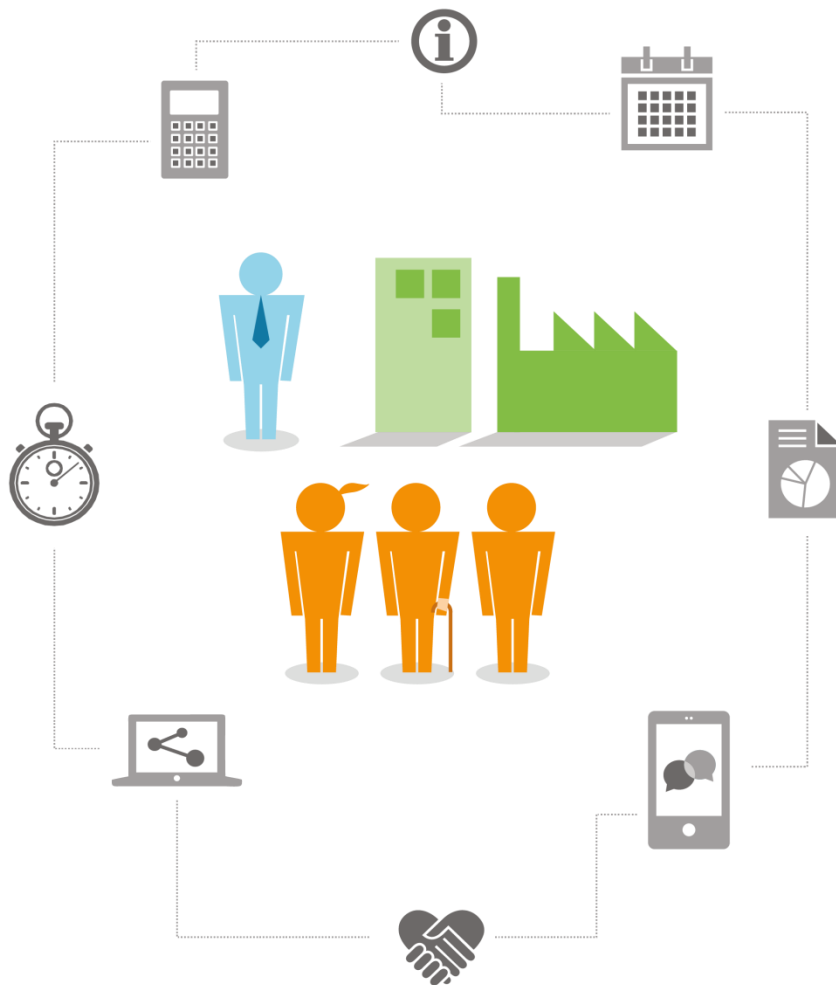# HM Revenue & Customs

Individuals, Small Business and Agents Customer Survey 2019 Technical Annex
HMRC Report: 586

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

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 – in other words, operating within the letter, but not the spirit of the law'

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 2019 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 2019, as 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

Up to and including 2017, the Individuals survey collected interviews using a random digit dialling (of landline and mobile telephone numbers) sampling approach to contact people. 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 and this method was retained for 2019. This is an approach which involves drawing a random sample of addresses from Royal Mail's Postcode Address File and sending invitations to take part in an online survey (paper questionnaires are available on request). A selection of households received 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 2019.

Table 2.1 Fieldwork dates

Individuals	Agents	Small Businesses
23/08/19 – 6/11/19	04/09/19 – 4/11/19	04/09/18 – 5/11/19

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.

The questionnaire for the 2019 survey remained similar to the 2018 survey. Questionnaire content across all three surveys is reviewed annually. In 2019, a small number of questions that were strongly correlated were removed, and a small number of topical questions were added to reflect HMRC priorities and needs.

Cognitive testing was conducted for the Small Businesses and Agents surveys, to ensure that new questions were interpreted by the respondents in the intended way. There was also a pilot survey conducted for the Small Business and Agents surveys.

The questionnaire was 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.

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)

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[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.

	• 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
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)
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
	• Acceptability of tax evasion - reducing the amount of tax paid by not telling HMRC about all income
Compliance	• How widespread tax evasion is

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[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.

	• Likelihood of HMRC detecting someone of tax evasion • Whether sanctions available to HMRC are effective in deterring individuals and businesses from deliberately not declaring all their income • 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 Making Tax Digital (Small Businesses) • Whether business submits tax returns via Making Tax Digital (Small Businesses) • Perceived benefits of these changes (Small Businesses) • Whether informed clients about maintaining digital records and filing returns via Making Tax Digital (Agents) • How Agent/Small Business submit their VAT returns (Small Businesses and Agents)
Payment methods available	• Satisfaction with the options HMRC offers to make payments to HMRC • Satisfaction with the options HMRC offers to make payments to the customer
Buying or selling goods or services from overseas	• Whether they buy or sell goods or services from overseas (Small Businesses)

The average length of the survey varied slightly by customer group. Small Businesses was 19 minutes 4 seconds, Agents was 19 minutes 51 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'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 4th November 2019 and a total of 2,349 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)
    - o This is a comprehensive live list of all UK businesses that are VAT registered and/or have a PAYE scheme.
    - o 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)
    - o Provides coverage of smaller Agents that are not VAT registered (or with a PAYE scheme) and therefore missing from the IDBR.
    - o 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, bookkeepers, 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.

4.3. Sample design

Agents were sampled and surveyed at the Enterprise level[5] (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 Division 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 -

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[5] 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.

£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).

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

4.3.2. Sample stratification

The IDBR sample was sorted by industry sector code (SIC2007 classification[6]) 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 <85k (VAT threshold turnover)
- Sole Trader £1 to <£10k turnover
- Sole Trader £10k to <£30k turnover
- Sole Trader £30k to <85k (VAT threshold turnover)

The sample was selected with the aim of achieving c.55% of interviews with IDBR sample, and c.45% 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 the 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.

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

4.3.4. Eligibility

At the start of the interview with the sampled person, there 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 2019 survey and the rates of number lookup success.

Table 4.1 Sample order and number lookup rates

Sample	Initial selection	% valid numbers after lookup
SA Partnership £1 to <£10k turnover	92	87%
SA Partnership £10k to <£30k turnover	213	82%
SA Partnership £30k to <VAT threshold	275	75%
SA Sole Trader £1 to <£10k turnover	5,587	92%
SA Sole Trader £10k to <VAT threshold	3,692	93%
SA Sole Trader £30k+ turnover	3,545	95%
IDBR 0 employees	1,101	38%
IDBR 1-9 employees	15,020	39%
IDBR 10-49 employees	2,250	79%
IDBR 50+ employees	491	89%
Total	**32,266**	**65%**

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

Table 4.2 Sample conversion rates

Sample	Issued for fieldwork	Interview conversion	Interviews achieved
SA Partnership £1 to <£10k turnover	28	29%	8
SA Partnership £10k to <£30k turnover	70	16%	11
SA Partnership £30k to <VAT threshold	92	17%	16
SA Sole Trader £1 to <£10k turnover	1,972	16%	313
SA Sole Trader £10k to <VAT threshold	1,275	22%	278
SA Sole Trader £30k+ turnover	1,350	24%	328
IDBR 0 employees	162	32%	52
IDBR 1-9 employees	2,386	36%	865
IDBR 10-49 employees	907	40%	364
IDBR 50+ employees	382	30%	114
Total	**8,624**	**27%**	**2,349**

4.4. Response rate

Kantar estimates response rates based on the American Association for Public Opinion Research (AAPOR) codes[7]. Table 4.3 shows the top level fieldwork outcomes and response rate calculations[8].

Table 4.3 Response rate: interviews

Outcome	2019
Total sample issued	8,623
I = Complete Interviews	2,349
R = Refusal and break off	1,333
NE = Ineligible or non-working numbers	2,731
U= Unknown eligibility	2,210
e = estimated eligibility[9]	57%
Response Rate: [I/I+R+(e(U))]	47%

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, bookkeepers, financial advisers and other accountants) **OR** with an SA description which has identified an Agent (according to an agreed list of keywords); and

- With a turnover above £0 but below the VAT threshold.

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

[8] 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.

[9] Estimated eligibility is calculated using guidance from the American Association for Public Opinion Research (AAPOR). The eligibility rate is calculated using the known eligibility amongst cases with a final outcome and applying that to cases without a final outcome to estimate overall eligibility. More information can be found here: https://www.aapor.org/Education-Resources/For-Researchers/Poll-Survey-FAQ/Response-Rates-An-Overview.aspx

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				565
SA Partnership £10k to <£30k turnover				868
SA Partnership £30k to <VAT threshold				1402
SA Sole Trader £1 to <£10k turnover				32,598
SA Sole Trader £10k to <£30k turnover				23,173
SA Sole Trader £30k to <VAT threshold				10,957
IDBR 0 employees	1,909	219	73	2,201
IDBR 1-9 employees	30,227	5,888	1,407	37,522
IDBR 10-49 employees	2,658	269	77	3,004
IDBR 50+ employees	309	174	8	491

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	77%
SA Partnership £10k to <£30k turnover	71%
SA Partnership £30k to <VAT threshold	77%
SA Sole Trader £1 to <£10k turnover	71%
SA Sole Trader £10k to <£30k turnover	81%
SA Sole Trader £30k to <VAT threshold	79%
IDBR 0 employees	89%
IDBR 1-9 employees	94%
IDBR 10-49 employees	95%
IDBR 50+ employees	88%

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

Table 4.6 Estimated survey eligible population

Sample group	SIC code			Total
	69201	69202	69203	
SA Partnership £1 to <£10k turnover				435
SA Partnership £10k to <£30k turnover				620
SA Partnership £30k to <VAT threshold				1,082
SA Sole Trader £1 to <£10k turnover				23,237
SA Sole Trader £10k to <£30k turnover				18,759
SA Sole Trader £30k to <VAT threshold				8,660
IDBR 0 employees	1,699	195	65	1,959
IDBR 1-9 employees	28,495	5,551	1,326	35,372
IDBR 10-49 employees	2,513	254	73	2,840
IDBR 50+ employees	271	153	7	430

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	27%
SA Partnership £10k to <£30k turnover	28%
SA Partnership £30k to <VAT threshold	30%
SA Sole Trader £1 to <£10k turnover	19%
SA Sole Trader £10k to <£30k turnover	19%
SA Sole Trader £30k to <VAT threshold	44%

*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 2017, 2018 and 2019 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)				316
SA Partnership £10k to <£30k turnover (not on IDBR)				448
SA Partnership £30k to <VAT threshold (not on IDBR)				759
SA Sole Trader £1 to <£10k turnover (not on IDBR)				18,931
SA Sole Trader £10k to <£30k turnover (not on IDBR)				15,183
SA Sole Trader £30k to <VAT threshold (not on IDBR)				4,885
IDBR 0 employees	1,699	195	65	1,959
IDBR 1-9 employees	28,495	5,551	1,326	35,372
IDBR 10-49 employees	2,513	254	73	2,840
IDBR 50+ employees	271	153	7	430

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	1,959	2.4%
IDBR 1-9 employees	35,372	43.6%
IDBR 10+ employees	3,271	4.0%
Partnership (not on IDBR)	1,522	1.9%
Sole Trader (not on IDBR)	38,999	48.1%
Industry sector		
IDBR SIC 69201	32,978	40.7%
IDBR SIC 69202/69203	7,624	9.4%
Not on IDBR	40,521	50.0%

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 SA 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).

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).

The calibration weights produced were examined, and it was decided to trim weights larger than 3x the median weight and those smaller than 1/3 of the median weight. We conducted sensitivity analysis to check whether this cap affected survey estimates (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). In Table 4.10 the final weighted profile of the survey sample is compared to the estimated survey eligible population.

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[10] We examined q3right, q3time, q3owner, q5favor and q5conf. These questions were selected at random to ensure a spread of questions on different topics were included in the analysis.

Table 4.10 Weighted sample profile and estimated design effect

Sample group	Estimated Population Profile %	Sample profile (final weight applied) %
Number of employees		
IDBR 0 employees	2.4%	2.6%
IDBR 1-9 employees	43.6%	41.9%
IDBR 10+ employees	4.0%	7.4%
Partnership (not on IDBR)	1.9%	1.8%
Sole Trader (not on IDBR)	48.1%	46.2%
Industry sector		
IDBR SIC 69201	40.7%	42.6%
IDBR SIC 69202/69203	9.4%	9.4%
Not on IDBR	50.0%	48.0%

4.5.4. Design Effect

The design effect based on the weighting and pre-stratification of the sample is estimated at 1.34.

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 5th November 2019 and a total of 2,700 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 between 0 and 19 employees. 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 a 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 £8,500 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 2019 Small Business survey was £8,500. This was selected to ensure that many of the smallest businesses are included in the study, 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.

5.3. Sample design

Similar to Agents, Small Businesses were sampled and surveyed at the Enterprise level[11]. The target for the overall sample size for this study was 2,700. Kantar 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 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).

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

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[11] 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.

5.3.2. Sample stratification

Kantar 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 £8,500 to <£20k turnover
- Partnership £20k to <£40k turnover
- Partnership £40k to <VAT threshold turnover
- Sole Trader £8,500 to <£20k turnover
- Sole Trader £20k to <£40k turnover
- Sole Trader £40k to <VAT threshold turnover

Sample was selected with the aim of achieving 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 between £8,500 and £10 million. Any businesses that did not meet these criteria were screened out of the study.

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

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Sample	Initial selection	% Valid numbers after lookup
SA Partnership £8.4k -<£20k turnover	45	73%
SA Partnership £20k-<£40k turnover	105	65%
SA Partnership £40k-<VAT threshold	171	65%
SA Sole Trader £8.4k -<£20k turnover	2,534	86%
SA Sole Trader £20k-<£40k turnover	2,145	87%
SA Sole Trader £40k-<VAT threshold	1,141	88%
IDBR 0 employees	4,542	30%
IDBR 1-4 employees	25,818	29%
IDBR 5-9 employees	3,598	58%
IDBR 10-19 employees	3,579	68%
Total	**43,678**	**43%**

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 £8.4k -<£20k turnover	19	11%	2
SA Partnership £20k-<£40k turnover	52	29%	15
SA Partnership £40k-<VAT threshold	84	33%	28
SA Sole Trader £8.4k -<£20k turnover	1,502	17%	253
SA Sole Trader £20k-<£40k turnover	1,278	16%	210
SA Sole Trader £40k-<VAT threshold	681	18%	120
IDBR 0 employees	814	22%	182
IDBR 1-4 employees	4,263	24%	1,023
IDBR 5-9 employees	1,269	36%	457
IDBR 10-19 employees	1,469	28%	410
Total	**11,431**	**24%**	**2,700**

5.4. Response rate

Kantar Public estimates response rates based on the American Association for Public Opinion Research (AAPOR) codes[12]. Table 5.4 shows the final fieldwork outcomes and estimated response rate for Small Businesses[13].

Table 5.4 Response rate: interviews

Outcome	2019
Total sample issued	11,431
I = Complete Interviews	2,700
R = Refusal and break off	2,360
NE = Ineligible or non-working numbers	3,335
U= Unknown eligibility	3,036
e = estimated eligibility[14]	60%
Response Rate: [I/I+R+(e(U))]	39%

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.

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 £8,500 but below the VAT threshold

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

[13] 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.

[14] Estimated eligibility is calculated using guidance from the American Association for Public Opinion Research (AAPOR). The eligibility rate is calculated using the known eligibility amongst cases with a final outcome and applying that to cases without a final outcome to estimate overall eligibility. More information can be found here: https://www.aapor.org/Education-Resources/For-Researchers/Poll-Survey-FAQ/Response-Rates-An-Overview.aspx

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

Table 5.5 Sample group populations

Sample group	Total
SA Partnership £8.4k -<£20k turnover	20,622
SA Partnership £20k-<£40k turnover	34,179
SA Partnership £40k-<£VAT threshold turnover	58,911
SA Sole Trader £8.4k -<£20k turnover	1,086,567
SA Sole Trader £20k-<£40k turnover	1,007,974
SA Sole Trader £40k-<£ VAT threshold turnover	488,300
IDBR 0 employees	316,401
IDBR 1-4 employees	1,827,103
IDBR 5-9 employees	268,071
IDBR 10-19 employees	143,767
Total	**5,251,895**

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).

Table 5.6 Observed survey eligibility rates

Sample group	% Eligible
SA Partnership* £8.4k -<£20k turnover	91%
SA Partnership* £20k-<£40k turnover	91%
SA Partnership* £40k-<£VAT threshold turnover	91%
SA Sole Trader £8.4k -<£20k turnover	93%
SA Sole Trader £20k-<£40k turnover	93%
SA Sole Trader £40k-<£ VAT threshold turnover	93%
IDBR 0 employees	89%
IDBR 1-4 employees	93%
IDBR 5-9 employees	94%
IDBR 10-19 employees	86%

*It should be noted that few interviews are achieved with each type of SA Partnership. To make the Partnership eligibility estimate more robust we have pooled together the 2019 data from all three Partnership turnover strata.

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	18,862
SA Partnership £20k-<£40k turnover	31,261
SA Partnership £40k-<£VAT threshold turnover	53,882
SA Sole Trader £8.4k -<£20k turnover	1,005,923
SA Sole Trader £20k-<£40k turnover	934,588
SA Sole Trader £40k-<£ VAT threshold turnover	453,157
IDBR 0 employees	280,464
IDBR 1-4 employees	1,696,085
IDBR 5-9 employees	250,756
IDBR 10-19 employees	123,923
Total	**4,848,902**

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	65%
SA Sole Trader £8.4k -<£20k turnover	55%
SA Sole Trader £20k-<£40k turnover	60%
SA Sole Trader £40k-<£ VAT threshold turnover	65%

* 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, 2018 and 2019 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	6,516
SA Partnership £20k-<£40k turnover	10,799
SA Partnership £40k-<£VAT threshold turnover	18,614
SA Sole Trader £8.4k -<£20k turnover	452,328
SA Sole Trader £20k-<£40k turnover	370,757
SA Sole Trader £40k-<£ VAT threshold turnover	158,779
IDBR 0 employees	280,464
IDBR 1-4 employees	1,696,085
IDBR 5-9 employees	250,756
IDBR 10-19 employees	123,923
Total	**3,369,022**

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	280,464	8.3%
IDBR 1-4 employees	1,696,085	50.3%
IDBR 5-9 employees	250,756	7.4%
IDBR 10-19 employees	123,923	3.7%
Sole Trader (not on IDBR)	981,864	29.1%
Partnership (not on IDBR)	35,929	1.1%
Industry sector[15]		
Sole Trader / Partnership (not on IDBR)	1,017,793	30.2%
Sector A	133,513	4.0%
Sector C	110,141	3.3%
Sector F	311,183	9.2%
Sector G	342,038	10.2%
Sector I	130,170	3.9%
Sector H/J	305,178	9.1%
Sector K	52,821	1.6%
Sector L/N	299,654	8.9%
Sector P	33,493	1.0%
Sector Q	78,843	2.3%
Other Sectors (B/D/E/M/O/R/S/T/U)	554,195	16.4%

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.

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[15] 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 pre-stratification of the sample is estimated at 1.61.

6. Individuals survey design

6.1. Approach

In 2018, the survey method was switched from Random Digit Dialling (RDD) to Address Based Online Surveying (ABOS). This method was retained for 2019, albeit a variant design was tested alongside the 'standard' 2018 design.

The 'standard' ABOS design is summarised below:

- A random sample of addresses was drawn from Royal Mail's Postcode Address File (PAF).

- Each of these addresses was sent an invitation to take part in an online survey.

    o Up to three adults per address could take part and three unique survey logins were provided to allow this.

- Up to two reminders were sent to each address, with at least a two week interval between each one.

- Sampled individuals 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 individual for requesting a paper questionnaire and explained to them the process of completing and sending it back. A pre-paid envelope was provided, which enabled the individual to send back the completed questionnaire without any additional cost.

- Two copies of the paper questionnaire were included in the second (final) reminder mailing *but only for a targeted subset of households* (see section 6.2).

- A third reminder was sent to any household that was known – from earlier questionnaire responses - to contain a non-responding 16-24 year old.

- Each respondent was given a £5 shopping voucher upon completion of the questionnaire. This was an e-voucher for online respondents, and a card voucher for paper respondents.

- The online survey was accessible from all devices including laptops, tablets and smartphones.

A variant design was used for exactly half of the sampled addresses. This design sought to improve the respondent sample profile with respect to (i) age and (ii) the neighbourhood index of multiple deprivation.

Under this design:

- A targeted subset of addresses was to be sent only one reminder, instead of two.

- The allocation of paper questionnaires in the final reminder (either the 1st or 2nd reminder, depending on stratum) was determined by CACI data[16] about the age of address occupants. The address sample was stratified on this basis, with paper questionnaires included in the final reminder only for addresses in the two 'oldest' strata out of five.

- Sampling probabilities were varied between strata to compensate for between-stratum variations in response rate that were expected even after the application of the design features described above.

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.

To begin with, a UK-wide sample of 40,000 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[17] and the Crime Survey for England and Wales[18]. The sample frame was edited to exclude obviously commercial addresses and a geographically stratified random sample was drawn from it. Two sub-samples of 7,120 were then drawn from the master sample of 40,000 with the remainder used as a reserve pool. The first sub-sample was allocated to the 'standard' design and the second sub-sample to the 'variant' design.

The master sample of 40,000 was divided into strata, 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 local degree of poverty and service deprivation[19]. A list of all UK neighbourhoods[20] was ranked by the IMD measure and then divided to form five equal-sized IMD-based strata within each country.

Separately, the master sample of addresses was sorted based on the expected number of residents aged 18-24 year old. The basic data for this was supplied by CACI, a well-known database aggregator, and comprised a mixture of real data (with lag) and imputed data (based on CACI's own predictive algorithms). This basic data on the number and age of occupants was further processed by Kantar to take into account its own validation work. Once each address had a (non-integer) value for the expected number of residents aged 18-24 years old, the master sample was sorted and divided to form five equal-sized strata.

The final survey strata were formed by intersecting these two stratification dimensions to create a 5*5 grid of 25 strata.

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[16] https://www.caci.co.uk/products/product/acorndata

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

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

[19] 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. The English index was updated in 2019 but too late to be used for this survey.

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

6.2.1. The standard design

The sample for the standard design was selected first. Within each survey stratum, the master sample of PAF addresses was sorted by region, by local authority, by super output area, by postcode and finally by alphanumeric first line of address. Sorting the addresses in this way ensured the geographical representativeness of the sample drawn from each stratum. A systematic sample was drawn from each stratum with a random start-point and a uniform sampling fraction. This produced a representative sample of 7,120 addresses.

Two paper questionnaires were included within a subset of second reminder letters. Paper questionnaires were targeted at households in neighbourhoods with greater than average deprivation. Within the 'middle' of the five IMD-based strata, 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 strata, *all* addresses were allocated to receive two paper questionnaires in the second reminder pack. In the least deprived two strata, *no* addresses were allocated to receive two paper questionnaires in the second reminder pack.

6.2.2. The variant design

The variant sample of 7,120 addresses was selected from the 32,880 addresses remaining in the master sample after the sample for the standard design had been drawn. Within each of the 25 survey strata, the addresses were sorted in the same way as for the standard design. However, instead of using a uniform sampling fraction, this fraction was varied between strata in an effort to maximise the probability of a respondent sample that was representative with respect to the 25 survey strata.

This variation in sampling fractions was designed to compensate for *residual* variation in response rates between strata. Kantar used a combination of data from the 2018 survey and the Department for Digital, Culture, Media & Sport Community Life Survey (which has a similar design) to estimate stratum level response rates under different contact protocols. Kantar then used its own algorithm to identify the optimal mix of protocols to apply across the 25 survey strata such that response rates would vary as little as possible while ensuring an overall response rate of at least 10%. It is impossible to eliminate all response rate variation, hence the second step of varying the sampling fractions as well.

A range of contact protocols was used under the variant design.

First, paper questionnaires were included in the final reminder *only* if the address was in one of the two 'oldest' age strata (i.e. the 40% of sampled addresses with the lowest expected number of 18-24 year olds). The objective here was to present the paper option to those most likely to need it (older people).

Second, either one or two reminders could be sent. The selection of reminder protocol was partly dependent on whether paper questionnaires would be included in the final reminder. Moreover, in some strata, a random subset received one reminder, while the remainder received two. These design mixes were selected to minimise response rate variation between strata.

The final design is shown in table 6.1 alongside the equivalent information for the standard method.

Table 6.1 Issued sample sizes crossed by contact protocol

IMD stratum (1 = most deprived; 5 = least)	Age stratum (1 = youngest; 5 = oldest)	Standard method			New method				
		3 phases, 2 paper q'res in phase 3	3 phases, no paper q'res in phase 3	**Total**	3 phases, 2 paper q'res in phase 3	3 phases, no paper q'res in phase 3	2 phases, 2 paper q'res in phase 2	2 phases, no paper q'res in phase 2	**Total**
1	1	384	0	**384**	0	486	0	67	**553**
	2	280	0	**280**	0	370	0	60	**430**
	3	301	0	**301**	0	346	0	61	**407**
	4	296	0	**296**	157	0	138	0	**295**
	5	191	0	**191**	69	0	92	0	**161**
2	1	356	0	**356**	0	393	0	59	**452**
	2	251	0	**251**	0	254	0	52	**306**
	3	283	0	**283**	0	254	0	63	**317**
	4	319	0	**319**	118	0	175	0	**293**
	5	250	0	**250**	57	0	134	0	**191**
3	1	124	177	**301**	0	277	0	74	**351**
	2	104	142	**246**	0	190	0	66	**256**
	3	103	149	**252**	0	188	0	80	**268**
	4	143	200	**343**	59	0	218	0	**277**
	5	135	173	**308**	19	0	187	0	**206**
4	1	0	288	**288**	0	236	0	71	**307**
	2	0	235	**235**	0	185	0	71	**256**
	3	0	230	**230**	0	156	0	77	**233**
	4	0	330	**330**	35	0	220	0	**255**
	5	0	336	**336**	0	0	240	0	**240**
5	1	0	274	**274**	0	157	0	105	**262**
	2	0	231	**231**	0	121	0	107	**228**
	3	0	194	**194**	0	79	0	93	**172**
	4	0	295	**295**	0	0	213	0	**213**
	5	0	346	**346**	0	0	191	0	**191**
All	**All**	**3,520**	**3,600**	**7,120**	**514**	**3,692**	**1,808**	**1,106**	**7,120**

6.2.3. Mid-fieldwork adjustments

In the event, a reserve sample of 2,000 addresses was issued part-way through fieldwork to compensate for a slightly lower-than-expected response rate by that point. These addresses were sampled from the reserve pool following the 'standard' design outlined above.

In addition, an extra reminder was sent to all main sample addresses (not the reserve 2,000) that had not fully responded after the completion of the designed contact protocol. This complicates analysis of the effectiveness of the two designs since neither was implemented exactly as intended. Consequently, comparative analysis of each protocol excludes those who responded to this additional reminder as well as those in the reserve sample.

6.3. Response rate

In total, 2,736 completed questionnaires were returned (2,197 from the online survey, 539 from paper questionnaires). After the data quality algorithm removed 108 cases, the final sample size was 2,628 (2,110 from the online survey, 518 from paper questionnaires). Of these, 1,804 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 2019) 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 9.3%, down from 9.7% in 2018. A weighted response rate can also be calculated to account for the variation in sampling probabilities. The *weighted* response rate was only very slightly different from the unweighted response rate: 9.4% instead of 9.3%.

To convey the variations in response rate between demographic groups, we index the overall weighted response rate (9.4%) as 100 and then identify demographic groups with indices that are over 125 (a response rate of >11.8%) and under 75 (a response rate of <7.1%). These are shown in table 6.2 and the pattern is very similar to that observed in 2018. In fact, the simple Pearson vector correlation (R) of the indices from the two years is +0.91.

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/gender: 16-24; male	27	Age/gender: 65-74; male	179
Age/employment status: 16-24; employed	33	Age/internet: 65-74, use the internet	175
Age/gender: 25-34; male	52	Age/internet: 75+, use the internet	161
Age/employment status: 16-24; economically inactive	53	Age/gender: 75+; male	155
Age/internet: 75+, never use the internet	55	Age/gender: 60-64; male	151
Age/gender: 16-24; female	59	Age/gender: 65-74; female	151
Age/education: 25-34; sub-degree qualifications	61	Age/education: 50-64; degree	147
HH size: 4+ adults	61	Age/employment status: 60-64; economically inactive	144
HH tenure: Non-owners	72	Age/employment: 65+; economically inactive	139
Marital status: Separated/divorced	72	Housing tenure: Owned outright	137
Age/employment status: 25-34; employed	72	Age/employment status: 60+; employed	134
Region: Northern Ireland	73	Region: SW England	126
Ethnicity: Non-white	73		
Region: London	74		

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 under 3%. Efforts were made in this survey's written communications to stress that age was not a barrier to survey eligibility but these efforts do not appear to have made a substantial impact.

6.3.1. Response rate as a function of survey design

As noted above, the overall weighted response rate was 9.4%. We can also calculate it but exclude the reserve sample which had one fewer reminder (=10.2%) and we can do the same but additionally exclude cases who (probably) responded to the additional reminder (=9.0%). This last response rate is probably the best estimate of the 'as-designed' mean population response probability, i.e. the response rate we would expect to have achieved *if no mid-fieldwork adjustments had been made to the sample and survey design*.

This as-designed overall response rate of 9.0% can be further subdivided into response rates for the standard design (10.1%) and for the variant design (7.9%). It was higher for the standard design, partly because *all* addresses were allocated to get two reminders – compared to just 56%

of variant design addresses - and partly because more addresses were allocated to get paper questionnaires in the final reminder (47% compared to 37% for the variant design).[21]

6.4. Weight efficiency

One measure of the representativeness of a respondent sample is its 'weight efficiency' after it has been calibrated to a benchmark (see section 6.6). A perfectly representative sample will have a weight efficiency of 100%, indicating that no variance in response probabilities was observed. In contrast, a weight efficiency of 50% indicates that a lot of variance was observed and the compensatory weighting was extensive. Although weighting of this type will usually reduce non-response bias, it will also usually reduce the stability of the survey estimates (i.e. the confidence intervals will be wider). If a sample has a 50% weight efficiency, then confidence intervals will be 1.41 times wider ($\sqrt{(1/50\%)}$) than they would have been if no such weighting had been required.

In this case, the overall weight efficiency of the complete respondent sample was 71%, which means that confidence intervals will be 1.18 times wider than they would have been if the sample had been perfectly representative. This is a slightly higher efficiency than in 2018, when it was 65% using the same benchmarking method. This suggests that the response rate of just over 9% has not unduly damaged the representativeness of the respondent sample.

Weight efficiencies can also be calculated for any definable subgroup with a minimum respondent sample size. On this basis (and n>=100), subgroup weight efficiencies ranged from 64% (widowed people) to 91% (degree holders aged 35-49). This modest range suggests that the respondent sample was reasonably representative across multiple demographic dimensions.

6.4.1. Weight efficiency for the standard and variant designs

The weight efficiency of the sub-sample obtained from the ('as-designed') variant method was slightly higher than for the sub-sample obtained from the ('as-designed') standard method (71% compared to 66%), despite its lower response rate (7.9% compared to 10.1%) and variable sampling probabilities. This may be taken as a sign that the variant design was slightly more effective than the standard design at obtaining a representative sample. However, the variant design was primarily intended to improve the age profile and there was no particular sign of that. For example, the share of the respondent sample aged under 35 was 18.6% under the standard design and 19.0% under the variant design (proportion in the eligible population = 29.8%).

6.5. 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;

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[21] Kantar also observed a lower response to the first invitation letter among those allocated to the variant design compared to those allocated to the standard design. At this stage, the designs were identical so this must reflect random variation in the 'base' mean response probability between the addresses allocated to the standard design and those allocated to the variant design (this is true even if the samples are weighted to compensate for their different stratum profiles).

- 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.4% 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.

6.6. Weighting

The survey data has been weighted in two steps 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 product of (i) the address sampling probability, and (ii) the expected yield of completed questionnaires from the address. This expected yield was estimated using a generalised linear regression model and as a function of (i) country (four categories), (ii) IMD group (five categories), and (iii) CACI age stratum (five categories).

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. Nine dimensions were used for weighting the Individuals sample (gender/age, age/employment status, age/education, age/internet use, housing tenure, household size, ethnicity, region, and marital status). The population data was drawn from the April-June 2019 ONS Labour Force Survey.

It is worth noting that the dimension information was missing in a small number of cases. In particular, ethnicity status 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 the ethnicity question. 298 respondents (11% of the total) said no. For the purposes of weighting, every respondent must have a value for each of the nine 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 1.40 (all respondents), and 1.44 (online respondents). Both of these statistics are lower than they were in 2018 (1.50 and 1.48 respectively), largely due to the positive impact of the variant design. 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 (as well as the clustering of data by household).

7. Key Driver Analysis

Multivariate analysis was carried out to identify the key drivers of overall customer experience 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)[22]

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).

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.

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[22] 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

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
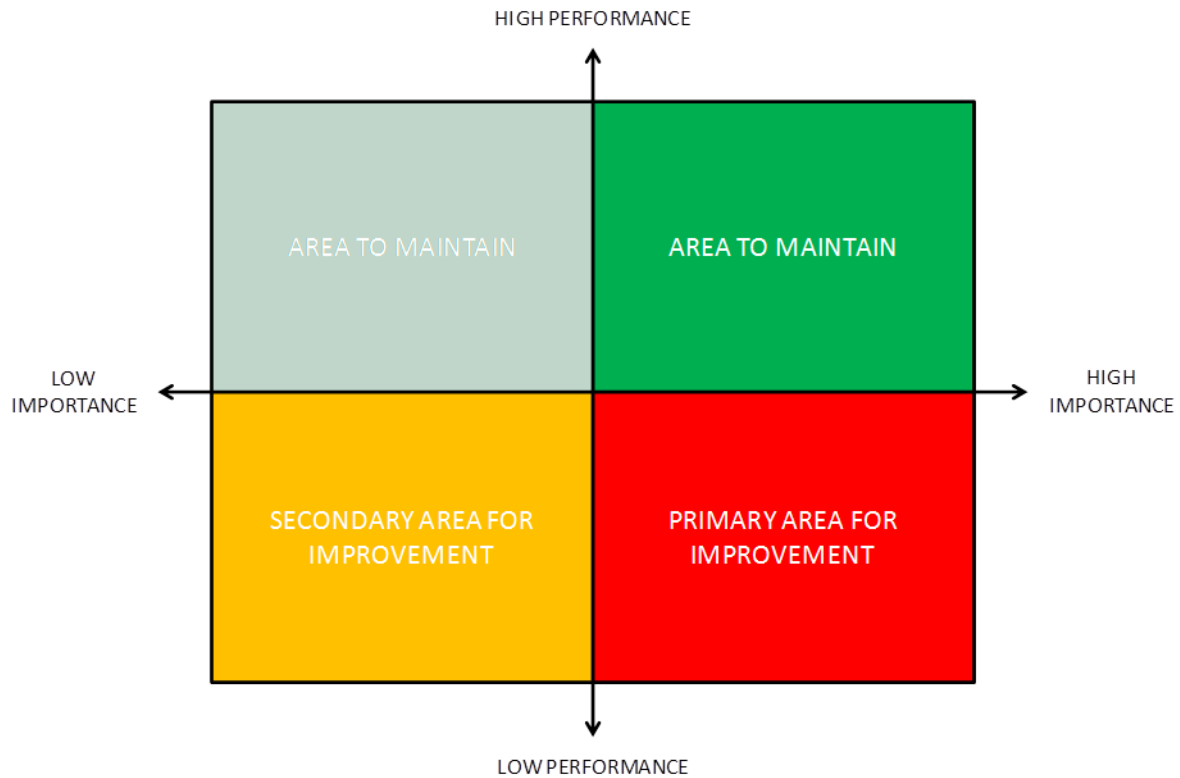
8. Appendix 1: Agents SA database business descriptions

ACCONTANT
ACCOUNTS
ACCOUTANCY
ACOOUNTANCY
ADMIN SERVICE
AUDITORS
BOOKKEEPING SERVICES
CHARTERED ACC
BOOK KEEP
BOKK
ACCOUNTA
BOOKEEP
ACCOUNTI
BOOK-KEEP
ACCO
ACCOUNT
BOOKEEPING AND ADMIN
BOOK- KEEP
ACCOUNTANTS AND BUSINESS ADV
BOOK -KEEP
ACCOUTANT

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

Normal

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.

Normal

1　❑　Online – to search for information on the HMRC webpages on gov.uk

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)   **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

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 on gov.uk (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 on gov.uk] [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 on gov.uk 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]	○	○	○	○	○	○	○

Scripter notes: ROTATE STATEMENTS WHERE ALL ASKED BUT ALWAYS ENSURE STATEMENT 3 PRECEDES STATEMENT 4 IF BOTH ARE SHOWN

ONLY ASK 1 IF Q2cont (2) = 1
ONLY ASK 2 IF Q2cont (1) = 1
ONLY ASK 3 IF Q2cont (1) = 2 or Q2PTA = 1
ONLY ASK 4 IF Q2cont (1) =3

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

Q070 – Q6paymethdsmade:	Single coded

There are many ways for people to make payments to HMRC. These include:

- Bank transfers, including direct debit, BACS transfers, and faster payments
- Online payments from debit cards and corporate credit cards
- Bank giro
- Cheque

How satisfied or dissatisfied are you with the options HMRC offers you to make payments to HMRC?

Normal

1 ○ 5 - Very satisfied

2 ○ 4

3 ○ 3

4 ○ 2

5 ○ 1 – Very dissatisfied

6 ○ Don't know *Position fixed *Exclusive*

7 ○ Not applicable *Position fixed *Exclusive*

ASK HALF SAMPLE A

Q057 – Q6paymethdsreceive:	Single coded

HMRC has a range of methods to pay people. These include:

- Bank transfers, including BACS transfers, and faster payments
- Cheque
- Repay to card

How satisfied or dissatisfied are you with the options HMRC offers to make payments to you?

Normal

1 ○ 5 - very satisfied

2 ○ 4

3 ○ 3

4 ○ 2

5 ○ 1 – very dissatisfied

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

7 ○ Not applicable *Position fixed *Exclusive*

ASK HALF SAMPLE A

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

Ask only if **Q002 - Q1proad**,1 or **Q003 - Q1help**,2,3,4,5

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.

<u>**Normal**</u>

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**

<u>**Number of rows: 3 | Number of columns: 6**</u>

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

<u>**Rows: Rotated | Columns: Flipped**</u>

	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 A (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 A (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**

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 ONLY ASK OF HALF SAMPLE B (Half not asked Q5favor/Q5advo) | **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

Q071 - Q6deterrents ONLY ASK OF HALF SAMPLE B (Half not asked Q5favor/Q5advo): | **Single coded**

Not back

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

'The sanctions available to HMRC are effective in deterring people from deliberately not declaring all their income.'

IF NECESSARY: HMRC can use sanctions such as financial penalties, prison sentences and publishing details of those who do not pay the required tax online to deter others from deliberately not declaring all their income.

Normal

1	◯	5 – Strongly agree
2	◯	4
3	◯	3
4	◯	2
5	◯	1 – Strongly disagree
6	◯	Don't know - DO NOT READ OUT *Position fixed*
7	◯	Refused - DO NOT READ OUT *Position fixed*

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 – in other words, operating within the letter, but not the spirit of the law.

Avoidance schemes often try to exploit loopholes in the law by using complicated financial arrangements to get an advantage Parliament never intended. This behaviour is different to tax evasion. Tax evasion is illegal activity, where individuals or businesses deliberately omit, conceal or misrepresent information to try and reduce their tax liabilities.

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' 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 / 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*

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	Bought 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)

HM Revenue & Customs Survey 2019

HM Revenue & Customs

What is this survey about?

KANTAR

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

To review how HMRC uses your data, please go to the URL provided at the back of the letter HMRC sent you.

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.

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

☐ Not applicable

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 online 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 all that apply**

☐ Online – to search for information on the HMRC webpages on gov.uk

☐ Online – via your Personal Tax Account (an online service that brings a person's tax information together 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 other ways, if any, have you had any dealings with HMRC over the last 12 months?

Please include any dealings where you made contact with or received information from HMRC.

➲ **Please cross all 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 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.

➲ **Please cross one 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 the 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 your taxes and benefits in the last 12 months?

➲ **Please cross all 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

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i Please only answer the next question if you said that you used an online tool to help you manage your 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 cross one answer per row for the each online tool you have used

	5 - A lot	4	3	2	1 - Not at all
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
HMRC telephone helplines	☐	☐	☐	☐	☐
HMRC webpages on gov.uk (where you searched for information)	☐	☐	☐	☐	☐
The Personal Tax Account	☐	☐	☐	☐	☐
Any other HMRC online services that you used, not including searching for information on HMRC webpages on gov.uk or the Personal Tax Account	☐	☐	☐	☐	☐

The next set of questions is 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 do not know, please leave the question blank. If you have not had dealings with HMRC in the last 12 months select Not applicable.

Q11. There are many ways for people to make payments to HMRC. These include:

- Bank transfers, including direct debit, BACS transfers, and faster payments
- Online payments from debit cards and corporate credit cards
- Bank giro
- Cheque

How satisfied or dissatisfied are you with the options HMRC offers you to make payments to HMRC?

⊃ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very satisfied				Very dissatisfied	Not applicable

Q12. HMRC has a range of methods to pay people. These include:

- Bank transfers, including BACS transfers, and faster payments
- Cheque
- Repay to card

How satisfied or dissatisfied are you with the way HMRC offers to make payments to you?

⊃ Please cross one answer only

5	4	3	2	1	
☐	☐	☐	☐	☐	☐
Very satisfied				Very dissatisfied	Not applicable

Q13. How easy or difficult was it to find any information you needed on tax, benefit or 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

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Q14. How would you rate the quality of information you have looked for or received from HMRC over the last 12 months?

⊃ Please cross one answer only

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

Q15. 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

Q16. 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

Q17. 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

Q18. 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

6

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Q19. How strongly do you agree or disagree with the following statements about your dealings with HMRC in the last 12 months?

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

➲ 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	☐	☐	☐	☐	☐	☐
HMRC made it clear when everything was completed	☐	☐	☐	☐	☐	☐

Q20. 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

i 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 Q21 or move on to Q22.

Q21. You said that you use a paid tax advisor 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 is 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 do not know, please leave the question blank. If you have not had dealings with HMRC in the last 12 months select Not applicable.

Q22. 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

Q23. 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

Q24. 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 (Q5) and / or the Personal Tax Account (Q7)

Q25. 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

8

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

Q26. 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	☐	☐	☐	☐	☐

Q27. 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

Q28. 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

9

Q29. 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

Q30. 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

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

Q31. 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

Q32. 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

10

Q33. 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

Q34. How strongly do you agree or disagree with the following statement?

"The sanctions available to HMRC are effective in deterring people from deliberately not declaring all their income."

HMRC can use sanctions such as financial penalties, prison sentences and publishing details of those who do not pay the required tax online to deter others from deliberately not declaring all their income.

⊃ Please cross one answer only

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

Q35. Some people try to exploit tax rules to gain a tax advantage that Parliament didn't intend – in other words, operating within the letter, but not the spirit of the law.

Avoidance schemes often try to exploit loopholes in the law by using complicated financial arrangements to get an advantage Parliament never intended. This behaviour is different to tax evasion. Tax evasion is an illegal activity, where individuals or businesses deliberately omit, conceal or misrepresent information to try and reduce their tax liabilities.

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

Q36. 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

The next set of questions is about you and your household. These will only be used to better understand the results from this research.

Q37. 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

Q38. Which of the following describes how you think of yourself?

➲ Please cross one answer only

☐ Male

☐ Female

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

☐ Prefer not to say

Q39. How old are you?

➲ Please write your answer in the box below

➲ Go to Q41

☐ Prefer not to say

Q40. In that case, which of these age bands do you fall into?

➲ Please cross one 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 (Q37)

Q41. How old are the other adults aged 16 or over you live with?

➲ Please cross all that apply

☐ 16-24

☐ 25-34

☐ 35-49

☐ 50-54

☐ 55-59

☐ 60-64

☐ 65-74

☐ 75 or over

☐ Prefer not to say

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

➲ Please cross **one** 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 **one** 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 **all** 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 **one** answer only

☐ Yes

☐ No

☐ Prefer not to say

13

Q45. What is your current employment status?

Please select the statement that best applies to you.

⮂ **Please cross one 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 one answer only**

☐ One

☐ More than one

Q47. What is your highest level of qualification?

⮂ **Please cross one 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 all 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 one 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

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OFFICIAL

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

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OFFICIAL

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.

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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, 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 will have access to the recording.

<div style="border:1px solid purple; padding:8px; text-align:center;">

Scripter notes: Insert [named contact] as per sample

</div>

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

<div style="border:1px solid purple; padding:8px; text-align:center;">

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.

</div>

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   ○   SA

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 SA 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?

> READ OUT
>
> CODE ALL THAT APPLY

<u>Normal</u>

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*

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

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 on gov.uk
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 on gov.uk where you searched for information (IF Q2cont=1 AND 3 By this I mean searching for information on HMRC's webpages on gov.uk, 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 on gov.uk)] [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 gov.uk 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:

STATEMENT 2 ASKED OF HALF SAMPLE A
STATEMENT 3 ASKED OF HALF SAMPLE B

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.

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=1,2,3

Q026 - q4integrate: **Single coded**

How strongly do you agree or disagree that the information and services provided <u>online</u> by HMRC over the last 12 months 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 A (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 A (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: ASK OF HALF SAMPLE B   Single coded

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

Since April 2019 VAT registered businesses with taxable turnover above the VAT threshold have been required to keep their tax records digitally and to file returns to HMRC directly through compatible software. Businesses with a taxable turnover below the VAT threshold can participate voluntarily. This is known as Making Tax Digital.

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

READ OUT

Normal

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*

ASK HALF SAMPLE B

Q057 – Q5MTDsignup: MULTI coded

Does your business submit its tax returns via Making Tax Digital…

READ OUT CODES 1 AND 2 MULTI-CODE, REST EXCLUSIVE

Normal

1	○	For VAT returns
2	○	For Income Tax updates
3	○	None of these *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 see for your business with the introduction of digital record keeping?

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

ASK IF Q2tax = 4

Q059 – Q6prepare: **Single coded**

Businesses can use digital record keeping software to manage their finances and tax reporting.

How does your business submit VAT Returns?

IF NECESSARY: Businesses can keep their VAT returns in third party software that can directly export VAT returns in the correct format for Making Tax Digital. Alternatively, businesses can use bridging software, which draws data from records kept in spreadsheets or other files into the format required for Making Tax Digital VAT returns.

IF NECESSARY: If your financial agent or another party submits your business' VAT returns on your behalf, please give us your best estimate of how the information is submitted.

READ OUT

Normal

1   ◯   Using third party software compatible with Making Tax Digital

2   ◯   By uploading spreadsheets or other files into a software product which converts data to the format required for Making Tax Digital IF NECESSARY: You may know this as "bridging software"

3   ◯   Neither – you do not submit VAT returns via Making Tax Digital

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

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

Q070 – Q6paymethdsmake: ASK OF HALF SAMPLE A **Single coded**

HMRC has a range of methods that businesses can use to make payments to HMRC. These include:

- Bank transfers, including direct debit, BACS transfers, and faster payments
- Online payments from debit cards and corporate credit cards
- Bank giro
- Cheque

On a scale of 1-5, where 5 is very satisfied and 1 is very dissatisfied, please rate how satisfied you are with the options HMRC offers you to make payments to HMRC.

Normal

1   ○   5 - very satisfied

2   ○   4

3   ○   3

4   ○   2

5   ○   1 – very dissatisfied

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

7   ○   Not applicable *Position fixed *Exclusive*

Ask half sample A

Q070 – Q6paymethdsreceive: ASK OF HALF SAMPLE A **Single coded**

HMRC has a range of methods to pay businesses. These include:

- Bank transfers, including BACS transfers and faster payments
- Cheque
- Repay to card

On a scale of 1-5, where 5 is very satisfied and 1 is very dissatisfied, please rate how satisfied you are with the options HMRC offers to make payments to you.

Normal

1   ○   5 - very satisfied

2   ○   4

3   ○   3

4   ○   2

5   ○   1 – very dissatisfied

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

7   ○   Not applicable *Position fixed *Exclusive*

Ask Half sample A

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: ONLY ASK OF HALF SAMPLE B (HALF THAT WERE NOT ASKED Q5favor/q5advo): | **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*

Q071 - Q6deterrents ONLY ASK OF HALF SAMPLE B (HALF THAT WERE NOT ASKED Q5favor/q5advo): | **Single coded**

Not back

On a scale of 1-5, where 1 is strongly disagree and 5 is strongly agree, To what extent do you agree or disagree with the following statement:

The sanctions available to HMRC are effective in deterring businesses like yours from deliberately not declaring all their income.

READ OUT
IF NECESSARY: HMRC can use sanctions such as financial penalties, prison sentences and publishing details of those who do not pay the required tax online to deter businesses from deliberately not declaring all their income.

Normal

1 ◯ 5 – strongly agree
2 ◯ 4
3 ◯ 3
4 ◯ 2
5 ◯ 1 – strongly disagree
6 ◯ don't know - DO NOT READ OUT *Position fixed*
7 ◯ refused - DO NOT READ OUT *Position fixed*

Q041 - Q6exploit: **Single coded**

Not back

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

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

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

READ OUT

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

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

</div>

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?

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

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.

</div>

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)

○   Any countries outside of Europe.

3

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

ASK ONLY OF SA SAMPLE

Q41 : Q7indust :   **Single coded**

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

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

READ OUT

NOTE: ELECTRICIANS AND PLUMBERS CODE AS CONSTRUCTION
NOTE: INCLUDE LEGAL SERVICES IN REAL ESTATE, RENTING OR BUSINESS ACTIVITIES

</div>

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*

ASK IF IDBR SAMPLE AND 0-4 EMPLOYEES AND ALL SA SAMPLE

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 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 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. 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, 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 will have access to the recording.

Scripter notes: Insert [named contact] as appropriate

Please make both the "IF NECESSARY" texts green

Q002 - Q1proagent: | Single coded

Can I just check that you are a professional financial agent who personally deals with 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 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.
>
> ENSURE CONTACT IS ON BEHALF OF CLIENTS AND NOT PERSONAL INTERACTION
>
> CODE ALL THAT APPLY.

Normal

1. ❑ Online - to search for information on the HMRC webpages on gov.uk
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

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

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

Q011 - Q2contexp:	**Matrix**

Number of statements: 4 | Number of Scales: 7

You [also] said you [had contact with 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 **Agents Dedicated Line**	○	○	○	○	○	○	○
Any other HMRC telephone helplines	○	○	○	○	○	○	○
The HMRC webpages on gov.uk where you searched for information [By this I mean searching for information on HMRC's webpages on gov.uk, 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	○	Agent Services Account
9	○	Other (specify) *Open*
10	○	None of these *Fix*
11	○	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.

<u>Normal</u>

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

How strongly do you agree or disagree that the information and services provided <u>online</u> by HMRC over the last 12 months 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.

<u>Normal</u>

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	O	O	O	O	O	O
HMRC ensures all of its customers pay or receive the correct amount of tax	O	O	O	O	O	O
HMRC is an efficient organisation that does not waste money	O	O	O	O	O	O

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

Q032 - Q5favor: ONLY ASK OF HALF SAMPLE A (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 A (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.

Since April 2019 VAT registered businesses with taxable turnover above the VAT threshold have been required to keep their tax records digitally and to file returns to HMRC directly through compatible software. Businesses with a taxable turnover below the VAT threshold can participate voluntarily. This is known as Making Tax Digital.

Some self-employed businesses and landlords can voluntarily use software to keep their business records digitally and send Income Tax updates to HMRC as part of the Making Tax Digital for Income Tax pilot.

Have you informed your clients about maintaining digital records and filing returns via Making Tax Digital..?

READ OUT CODES 1 AND 2 MULTI-CODE, REST EXCLUSIVE

Normal

1	○	for VAT returns
2	○	for Income Tax updates
3	○	None of these
99	○	don't know - DO NOT READ OUT *Position fixed *Exclusive
97	○	refused - DO NOT READ OUT *Position fixed *Exclusive

Q062 – Q6prepare:	Single coded

Businesses can use digital record keeping software to manage their finances and tax reporting.

How does your business submit VAT Returns?

IF NECESSARY: Businesses can keep their VAT returns in third party software that can directly export VAT returns in the correct format for Making Tax Digital. Alternatively, businesses can use bridging software, which draws data from records kept in spreadsheets or other files into the format required for Making Tax Digital VAT returns.

READ OUT

Normal

1   ◯   Using third party software compatible with Making Tax Digital

2   ◯   By uploading spreadsheets or other files into a software product which converts data to the format required for Making Tax Digital IF NECESSARY: You may know this as "bridging software"

3   ◯   Neither – you do not submit VAT returns via Making Tax Digital

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

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

Q056 – Q6paymethdsmake: ASK HALF SAMPLE A   **Single coded**

HMRC has a range of methods that individuals and businesses can use to make payments to HMRC. These include:

- Bank transfers, including direct debit, BACS transfers, and faster payments
- Online payments from Debit cards and corporate credit cards
- Bank giro
- Cheque

On a scale of 1-5, where 5 is very satisfied and 1 is very dissatisfied, please rate how satisfied you are with the options HMRC offers you to make payments to HMRC.

IF NECESSARY: This includes payments for your own business and/or payments you make on behalf of your clients.

Normal

1	○	5 - very satisfied
2	○	4
3	○	3
4	○	2
5	○	1 – very dissatisfied
6	○	don't know *Position fixed *Exclusive*
7	○	Not applicable *Position fixed *Exclusive*

ASK HALF SAMPLE A

Q057 – Q6paymethdsreceive: ASK HALF SAMPLE A   **Single coded**

HMRC has a range of methods to pay individuals and businesses. These include:

- Bank transfers, including BACS transfers, and faster payments
- Cheque
- Repay to card

On a scale of 1-5, where 5 is very satisfied and 1 is very dissatisfied, please rate how satisfied you are with the options HMRC offers to make payments to you.

IF NECESSARY: This includes payments to your own business and/or payments you receive on behalf of your clients.

Normal

1   ○ 5 - very satisfied
2   ○ 4
3   ○ 3
4   ○ 2
5   ○ 1 – very dissatisfied
6   ○ don't know *Position fixed *Exclusive*
7   ○ Not applicable *Position fixed *Exclusive*

ASK HALF SAMPLE A

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: ONLY ASK OF HALF SAMPLE B (the half not asked Q5favor/Q5advo):

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*

Q057 - Q6deterrents ONLY ASK OF HALF SAMPLE B (the half not asked Q5favor/Q5advo):   **Single coded**

Not back

On a scale of 1-5, where 1 is strongly disagree and 5 is strongly agree, to what extent do you agree or disagree with the following statement:

The sanctions available to HMRC are effective in deterring individuals and businesses from deliberately not declaring all their income.

.

READ OUT
IF NECESSARY: HMRC can use sanctions such as financial penalties, prison sentences and publishing details of those who do not pay the required tax online to deter individuals and businesses from deliberately not declaring all their income.

Normal

1	○	5 – strongly agree
2	○	4
3	○	3
4	○	2
5	○	1 – strongly disagree
6	○	don't know - DO NOT READ OUT *Position fixed*
7	○	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 – in other words, operating within the letter, but not the spirit of the law.

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

> READ OUT
>
> IF NECESSARY: Avoidance schemes often try to exploit loopholes in the law by using complicated financial arrangements to get an advantage Parliament never intended.
>
> (IF NECESSARY: This (behaviour) is different to tax evasion. Tax evasion is illegal activity, where individuals or businesses deliberately omit, conceal or misrepresent information to try and reduce their tax liabilities.)

Normal

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

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*

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 …?

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

READ OUT

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

</div>

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;">

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*

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*

Ask only if **sample = SA**

Q053 - Q7bustax:	Multi coded except codes 3,4

Which of the following applies to your business…?

Normal

1	○	You (or your partners) have paid some Class 2 National Insurance contributions in the last 12 months (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 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 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. 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.s

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 Sociaety 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.