

## **HMRC Large Business Customer Survey 2009**

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**INTRO:** Good morning / afternoon/ evening. I am calling on behalf of TNS-BMRB.

**If have name of relevant person:**

Could I speak to (name) please?

IF ASKED WHERE GOT NAME – I was given this name as the most relevant person for this survey in an earlier call to your company

**IF no name and LBS**

TNS-BMRB is carrying out a survey for HM Revenue and Customs to explore large business customers' experiences of doing business with them. Could I speak to the Head of Tax or 'person with overall responsibility for dealing with Revenue and Customs on behalf of the company'?

IF NECESSARY: This is the 'person who has a relationship with the Revenue and Customs Customer Relationship Manager on behalf of the business

**IF no name and LC**

Could I speak to the Head of Tax or 'person with overall responsibility for dealing with Revenue and Customs on behalf of the company'?

NOTE: WHERE THERE IS NO 'HEAD OF TAX' ASK IMMEDIATELY FOR 'HEAD OF FINANCE'.

**ONCE SPEAKING TO CORRECT PERSON**

My name is.....and I am calling on behalf of the TNS-BMRB, an independent social research organisation. We are carrying out a survey for HMRC to explore large business customers' experiences of doing business with them.

IF NECESSARY: You should have received a letter from Melanie Dawes, Business Tax Director General, at HMRC about this research.

IF NECESSARY: The research will focus in particular on perceptions of change to HMRC's relationship with it's customers. The aim of the research is to help HMRC to be more responsive to businesses such as yours.

IF NECESSARY: I would like to assure you that all the information we collect will be kept in the strictest confidence and used for research purposes only. We will not pass any of your details onto any other companies. It will not be possible to identify any individual or individual company in the results that we report to HMRC and the answers you give will not be traced back to you.

Is now a convenient time for you to answer some questions or should we make an appointment for another time?

YES – OKAY TO CONTINUE

NO – MAKE APPOINTMENT

**IF ASKED:** The interview will take around 20 minutes to complete.

**CHECK HAVE RIGHT RESPONDENT:**

Can I just check that I am talking to the person with overall responsibility for dealing with HMRC on behalf of the company, for at least one of Corporation Tax, VAT or PAYE and National Insurance?

If do not have overall responsibility for ANY of these:

We really appreciate your assistance, but for the purposes of this research we have been asked to look for someone who has responsibility for dealing with at least one of Corporation Tax, VAT or PAYE/National Insurance. Can I speak to this person?

**Outcome codes (amended from those used on HMRC CS)**

**At interview:**

**Codes automatically assigned by dialler**

1. Number unobtainable
2. Computer/fax number
3. No answer
4. Answering machine
5. Engaged

**Codes assigned by interviewer**

6. Interview (will be assigned as partial or full later)
7. Not available - make appointment
8. Not available – general call back
9. New telephone number
10. Deferral - May complete at later date
11. Hard Refusal (please record reasons)
12. Refusal to give respondent name
13. Proxy Refusal once have respondent name
14. Unable to identify correct respondent
15. Insufficient language skills - unable to complete interview in English
16. Communication skills (not language) – no respondent able to complete
17. Duplicate number
18. Unavailable during fieldwork
19. Not a business number
20. Against company policy
21. Business closed down
22. Business moved(within UK)
23. Business moved (out of UK)
24. Abandoned (interview started but respondent dropped out)
25. Business not independent for tax purposes (screener)
26. Business does not meet EU definition at screener (terminated)

**Codes assigned to non-issued sample**

27. No phone number
28. Opt out before fieldwork
29. Removed by HMRC for reasons of sensitivity (501)
30. Removed by HMRC as business no longer exists (701)
31. Removed by HMRC as business gone into receivership (702)
32. Removed by HMRC as business gone into liquidation (703)

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**INTERVIEWER: For the purpose of this survey where we ask about your business, we are referring to the whole of the business in the UK. That is all businesses under common ownership in the UK including all subsidiaries and local holding companies.**

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**SCREENING FOR BUSINESS ELIGIBILITY**

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Qlargrp Is your business part of a larger group?

Yes	1
No	2
Don't Know	Y

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**IF Qlargrp = Yes OR Qlargrp = Don't Know  
THEN ASK: Qresptx**

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Qresptx Do you manage the group's tax affairs?

INTERVIEWER: IF ASKED, THIS QUESTION IS REFERRING TO WHETHER THEY MANAGE  
THE GROUP'S TAX AFFAIRS ON BEHALF OF THE BUSINESS OR COMPANY

Yes	1
No	2
Don't Know	Y

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**IF Qresptx = No OR Qresptx = Don't Know  
THEN ASK: QownUK**

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QownUK Does another UK group have responsibility for your tax affairs?

Yes	1
No	2
Don't Know	Y

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**IF QownUK = Yes  
THEN ASK: Qultpa2**

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Qultpa2 Who is the ultimate parent in charge of your UK group?

Don't Know

Y

**End of Filter lgroup**

**End of Filter lparent**

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Termin1

**IF QownUK = Yes - Termination with data (Quit)**

I'm sorry, we only need to talk to businesses whose tax affairs are not controlled by a larger UK group. THANK AND CLOSE.

**End of Filter llargrp**

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**Business Classification**

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Qtaxes Which of the following taxes does your business deal with, as far as you are aware, either directly or through an agent or tax advisor?  
READ OUT. CODE ALL THAT APPLY.

INTERVIEWER: IF ASKED, THIS QUESTION IS REFERRING TO TAXES THEY DEAL WITH ON BEHALF OF THE BUSINESS OR COMPANY

Corporation Tax	1	
Partners' Income Tax	2	
VAT	3	
PAYE/ National Insurance	4	
Construction Industry Scheme	5	
Customs duties (or Import / Export duties)		6
Excise Duties	7	
Environmental Taxes	8	
Property Taxes	9	
Insurance Premium Tax	0	
[+tqtaxoth+]^o	1	
Don't Know	Y	
None of these	X	
Other	0	
Other specify...		

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Qtaxres Which taxes do you personally have 'responsibility' for? By responsibility, I mean dealing with high-level, corporate correspondence, disputes with or by HMRC and overseeing the submissions and payments process.

READ OUT. CODE ALL THAT APPLY.

Corporation Tax	1	
Partners' Income Tax	2	
VAT	3	
PAYE/ National Insurance	4	
Construction Industry Scheme	5	
Customs duties (or Import / Export duties)		6
Excise Duties	7	
Environmental Taxes	8	
Property Taxes	9	
Insurance Premium Tax	0	
[+tqtaxoth+]^o	1	
Don't Know	Y	
None of these	X	

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**IF NOT ( Qtaxres = Corporation Tax OR Qtaxres = VAT OR Qtaxres = PAYE/ National Insurance ) OR  
THEN ASK: Qttaxre**

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Qttaxre You said earlier during the introduction that you were responsible for either Corporation tax, VAT or PAYE/National Insurance but you have just indicated that this is not correct. Can I just check are you responsible for either Corporation tax, VAT or PAYE/National Insurance?

Yes - change previous answer	1
No - terminate	2
Don't Know	Y

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ztaxre

**IF Qttaxre = No - terminate - Termination with data (Quit)**

I'm sorry we only need to talk to people who are responsible for dealing with Corporation Tax, VAT or PAYE/National Insurance. THANK AND CLOSE.

**End of Filter Itax**

**Qagent2** Thinking about all of the taxes that your business deals with HMRC about, does your business

- Deal with all aspects of these taxes in house
- Deal with some things in house and use an agent or tax adviser to deal with others
- Use an agent to deal with all of your HMRC tax affairs and do nothing in house
- Don't know

**IF USE AGENT FOR SOME OR ALL TAX AFFAIRS (codes 2/3) ASK QAGENT3, QAGENT3A QAGENT4 AND QBUSTX. IF QAGENT2=3 AUTOMATICALLY LOAD RESPONSES FROM QTAXES.**

Qqbustx If you had a question about your business tax affairs that you were unable to answer within the business, would you usually...

IF SAY 'BOTH' OR 'IT DEPENDS' SAY: Do you mean sometimes contact HMRC and sometimes contact an Agent?

READ OUT.

Contact HMRC directly	1
Contact an agent or tax advisor	2
Or sometimes contact HMRC, sometimes contact an agent	3
DO NOT READ OUT - use both for the same issue	4
Don't Know	Y

**Qagent3** For which taxes do you use an agent or tax adviser at all?  
(ONLY SHOW THOSE DEALT WITH BY BUSINESS)

Corporation Tax	1
Partners' Income Tax	2
VAT	3
PAYE/ National Insurance	4
Construction Industry Scheme	5
Customs duties (Import / Export duties)	6
Excise Duties	7
Environmental Taxes	8
Property Taxes	9
Insurance Premium Tax	0
Don't Know	Y
None of these	X
Other specify...	

Qagent3a And what do you use an Agent or tax adviser for...  
CODE ALL THAT APPLY

To seek advice on tax affairs

To seek clarification on tax affairs  
To check computations  
To file returns  
Other (specify)  
Don't know

**Qagent4** Do you use any of the big four accountancy firms?

IF ASKED WHO THEY ARE SAY: By which I mean PriceWaterhouseCoopers, KPMG, Deloitte or Ernst and Young

- Yes
- No
- Don't know

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**OVERALL RATINGS OF SERVICE - ALL RESPONDENTS**

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Qratexp Overall, thinking about ALL of your dealings with HMRC, in the last 12 months, how would you rate your experience of dealing with them?  
READ OUT.

Very good	1
Fairly good	2
Neither good nor poor	3
Fairly poor	4
Very poor	5
Don't Know	Y

Qcompex In comparison to a year ago how would you rate your overall experience of dealing with HMRC?

READ OUT.

Much worse than a year ago	1
Slightly worse than a year ago	2
No change from a year ago	3
Slightly better than a year ago	4
Much better than a year ago	5
Did not deal with HMRC a year ago	6
Don't Know	Y

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**IF Qcompex = Slightly better than a year ago OR Qcompex = Much better than a year ago  
THEN ASK: Qybeexp**

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Qybeexp Why do you say that?  
WRITE IN. PROBE FULLY.

Don't Know Y

**End of Filter lybeexp**

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**IF Qcompex = Much worse than a year ago OR Qcompex = Slightly worse than a year ago  
THEN ASK: Qywoexp**

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Qywoexp Why do you say that?  
WRITE IN. PROBE FULLY.

Don't  
Know Y

**End of Filter lywoexp**

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**UK AS PLACE TO DO BUSINESS - ALL RESPONDENTS**

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Tax policy and legislation in the UK is set by the Government, but HMRC is responsible for the administration of the tax system - by which we mean the day-to-day running of the various tax regimes.

**Qukbus** To what extent does HMRC's ADMINISTRATION of the UK tax system affect how competitive the UK is as a place to do business?

READ OUT

Highly positive effect	1
Fairly positive effect	2
Has no effect	3
Fairly negative effect	4
Highly negative effect	5
DO NOT READ OUT: Don't know - don't operate in other countries	6
Don't Know	
Refused	

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**Qreloc** In the last 12 months. has your organisation considered re-locating the business, or parts of the business, from the UK to another country for TAX PURPOSES?

Yes	1
No	2
Don't Know	Y
Refused	

IF QRELOC = YES ASK QRELOC2

**QRELOC2** What, in particular, made you consider relocating?

OPEN ENDED

Don't know

Refused

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**RATING OF HMRC SERVICE**

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Qdea I am going to read out a few things that might be said about the experience of dealing with HMRC. Please say how much you agree or disagree with each one. So, first of all...

...[+Oexpdea+]

Agree strongly	1
Tend to agree	2
Neither agree nor disagree	3
Tend to disagree	4
Disagree strongly	5
DO NOT READ OUT: Depends/varies by department	6
Don't Know	Y

This question is repeated for the following loop values:

- They treat your business fairly
- They are consistent in the way they deal with your business
- They are a joined up organisation
- Their decision making process is transparent
- They actively seek a cooperative relationship with you
- They provide easy access to taxation specialists for advice

I am now going to read out several statements about HMRC and tax compliance. Again please say how much you agree or disagree with each one...

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Qcom

...[+Orccomp+]

IF NECESSARY: Please say how much you agree or disagree with each one...

Agree strongly	1
Tend to agree	2
Neither agree nor disagree	3
Tend to disagree	4
Disagree strongly	5
DO NOT READ OUT: Depends/varies by department	6
Don't Know	Y

This question is repeated for the following loop values:

- They ensure any administrative costs you incur are at an appropriate level, given the need to prevent error or fraud
- They take your business's needs into account in the way they deal with your business
- They take your track record on tax into account
- They have a good understanding of your business' level of risk with regard to tax compliance
- They provide your business with certainty in its tax affairs
- They make it clear what you need to do to be compliant

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Qrsk How much do you agree or disagree that in the last year...

...[+Orskadm+]

Agree strongly	1
Tend to agree	2
Neither agree nor disagree	3
Tend to disagree	4
Disagree strongly	5
Don't Know	Y

This question is repeated for the following loop values:

- HMRC have become more focused on the high risk tax issues that affect businesses and are now less concerned about the low risk matters
- HMRC have become more likely to consult with businesses in advance about potential changes to tax administration

Qdis Thinking about the **way** in which disagreements are resolved between HMRC and your business, I would like you to think about your experiences and tell me how much you agree or disagree that HMRC...

...[+Odisagr+]

Agree strongly	1
Tend to agree	2
Neither agree nor disagree	3
Tend to disagree	4
Disagree strongly	5
Don't Know	Y

This question is repeated for the following loop values:

- resolves disagreements within an appropriate time period
  - makes it clear to you what their areas of concern are
  - makes it clear what you need to do to address any concerns
  - demonstrates commercial understanding in resolving disagreements
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## CONTACT

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**I want you to think about all contact that you personally have with HMRC. This would include visits, phone calls, letters, visiting the HMRC, email, contact through the internet, or any other contact you have made or received.**

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Qcontac Which, if any, of the following methods of contact do you use when dealing with HMRC?

READ OUT. CODE ALL THAT APPLY

INTERVIEWER: IF RESPONDENT NEVER HAS ANY CONTACT AT ALL CODE NULL;  
IF ASKED WHAT MEAN BY CONTACT THROUGH THE INTERNET GIVE EXAMPLE OF  
'SHARED SPACE'

Telephone	1
In person (making or receiving a visit)	2
Letter	3
Email	4
Fax	5
Through a third party (e.g. an agent or advisor)	6
Contact through the internet (not just looking for guidance)	7
Don't Know	Y
None of these	X
Other	0
Other specify...	

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**IF NOT ( Qcontac = None of these )  
THEN ASK: Qcontpre**

**Qcontpre** And which, if any, of the following methods of contact would you PREFER to use when dealing with HMRC

READ OUT. CODE ALL THAT APPLY

INTERVIEWER: IF ASKED WHAT MEAN BY CONTACT THROUGH THE INTERNET GIVE  
EXAMPLE OF 'SHARED SPACE':

Telephone	1
In person (making or receiving a visit)	2
Letter	3
Email	4
Fax	5
Through a third party (e.g. an agent or advisor)	6
Contact through the internet (not just looking for guidance)	7
Don't Know	Y
None of these	X
Other specify...	

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IF Qcontac=telephone

Qtele You said earlier that you contact HMRC using the telephone. When using this method, which of the following do you usually call?

READ OUT. CODE ALL THAT APPLY.

An HMRC helpline

Local office

Your Customer Relationship Manager (CRM) [LBS/LC WITH CRM ONLY]

Other (specify)

Don't know

Qrex I am going to read out a few things that might be said about dealing with staff at HMRC. Please say how much you agree or disagree with each one. So, first of all...

...[+Oratexp+]

Agree strongly	1
Tend to agree	2
Neither agree nor disagree	3
Tend to disagree	4
Disagree strongly	5
DO NOT READ OUT: Depends/varies by department	6
Don't Know	Y

This question is repeated for the following loop values:

- They have the necessary levels of technical expertise
- They have a good understanding of your business
- They provide a response to your queries within an agreed timeframe
- They provide a reliable response to your queries
- The amount of contact you have with them is appropriate
- The tone of their communications is professional

**End of Filter lcontac**

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**GUIDANCE AND INFORMATION**

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Qinfwri Do you ever use any information or guidance published by HMRC? This could include leaflets, information on the website, manuals, budget briefings and any other information that they make generally available.

Yes	1
No	2
Don't Know	Y

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**IF Qinfwri = No  
THEN ASK: Qinwhy**

**Qinwhy** Why do you not use information or guidance provided by HMRC?

OPEN ENDED  
Don't know

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Qinf And here are some things that might be said about the information and guidance provided by HMRC. Could you tell me how much you agree or disagree with each one.

...[+Oinfrat+]

Agree strongly	1
Tend to agree	2
Neither agree nor disagree	3
Tend to disagree	4
Disagree strongly	5
DO NOT READ OUT: Depends/varies	6
Don't Know	Y

This question is repeated for the following loop values:

- I have confidence that the information and guidance provided is accurate and up to date
- The information and guidance is easy to use
- There is information and guidance available for all of my needs
- It is easy to find the information and guidance I need

IF QINF = DISAGREE FOR “the information and guidance is easy to use” ask QYDIFF

Qydiff You said that you did not find HMRC information and guidance easy to use. Why is this?

OPEN ENDED  
Don't know

**End of Filter lyesinf**

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**LC WITHOUT CRM – Filter by sample**

Qnocrm How useful would you find it to have a single named person as your first point of contact with HMRC. This person may not be able to answer all of your queries but would be able to put you in touch with the right person.

- Very useful
  - Fairly useful
  - Not very useful
  - Not at all useful
  - Don't know
-

CRM – ask only of LBS and LC with CRM samples

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Qpercrm Do you ever deal personally with the Customer Relationship Manager responsible for your business?

INTERVIEWER: IF SOMETIMES/ OCCASIONALLY CODE AS YES

Yes	1
No	2
DO NOT READ OUT: Don't have a CRM	
Don't Know	Y

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**IF Qpercrm = Yes**  
**THEN ASK: Qcrmsta, Qimpcrm**

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Qcrmsta When you deal with HMRC is this usually through the CRM, or through other staff at HMRC?

IF ASKED: A CRM is a Customer Relationship Manager

Usually through CRM	1
Usually through other staff	2
Fairly even split	3
Don't Know	Y

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Qimpcrm What, if anything, would improve the experience of dealing with the CRM for your business?

IF ASKED: A CRM is a Customer Relationship Manager

WRITE IN AND PROBE FULLY

Don't Know Y

Qrcm Thinking specifically about the CRM responsible for your business, how would you rate them on each of the following...

IF ASKED: A CRM is a Customer Relationship Manager

...[+Oratcrm+]

Very good	1
Fairly good	2
Neither good nor poor	3
Fairly poor	4
Very poor	5
Don't Know	Y

This question is repeated for the following loop values:

- Being easy to contact
- Their overall expertise in taxation
- Their ability to make appropriate decisions
- Their commercial understanding, in relation to your business and more generally
- Their ability to adapt to the needs of your business

**Qcrmgen** Still thinking specifically about the CRM responsible for your business, how would you rate your overall relationship with them?

IF ASKED: A CRM is a Customer Relationship Manager

- Very good
- Fairly good
- Neither good nor poor
- Fairly poor
- Very poor
- Don't Know

**IF QCRMGENT = POOR ASK QCRMY**

Qcrmy Why do you say that?

- OPEN ENDED
- Don't know

**End of Filter Ideacrm**

**End of Filter lcrm**

**ASK ALL**

I now want you to think about HMRC's customer service as a whole.

**Qprior** What are your top 3 priorities for improvement to HMRC's service?

WRITE IN.

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**INTERNATIONAL TRADE (FILTERED ON Qtaxres=customs duties)**

Qcusaw You said earlier that you have responsibility for customs duties within your business. Are you aware of the forthcoming changes to the Customs Code?

IF NECESSARY: Customs & International has been involved in EU negotiations to produce a single, fully harmonised, Modernised Customs Code (MCC) and its implementing provisions (MCCIP) since 2004.

IF NECESSARY: The essential purposes of the revision are to: complete the harmonisation of customs controls across the EU, so that an international trader can deliver a declaration in any member state, and get the same result; fully modernise the customs processes, moving to an electronic base, but also to use of traders systems.

Yes

No

Don't know

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**Qaudit How do you feel about the number of Customs audits requested by HMRC? Would you...**

READ OUT

Prefer an increase

Prefer a reduction

Prefer to stay the same

Don't know

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IF PREFER AN INCREASE/DECREASE

Qaudwhy Why do you say that?

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**ADMIN BURDEN**

I am now going to ask you questions that focus on more specific areas of HMRC service...

**Qadm1** Over the past 12 months has the administrative burden of tax compliance increased or decreased, or stayed at the same level?

- Increased
- Stayed the same
- Decreased
- Don't know

**IF INCREASED OR DECREASED ASK QADM2**

**Qadm2** What has caused the [increase/decrease] in the administrative burden?

OPEN ENDED

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**TAX AVOIDANCE – ASK ALL**

The majority of HMRC's customers want to pay the right tax at the right time but a minority of HMRC's customers engage in tax avoidance.

**Qavoid1** How confident are you that you know what HMRC would view as tax 'avoidance'?

1. Very confident
2. Fairly confident
3. Not very confident
4. Not at all confidence
5. DO NOT READ OUT Don't know/No opinion
6. DO NOT READ OUT Refuse

HMRC has been working on ways to reduce tax avoidance such as changing the way they respond to tax avoidance, operating a tax avoidance disclosure regime, advising Government on changing tax law to close avoidance opportunities and generally aiming to make avoidance less economically attractive . HMRC has also been talking to businesses about its approach to avoidance.

**Qavoid2** Were you aware before today that HMRC had been taking such actions to address the issue of tax avoidance?

1. Yes
2. No

3. Don't know

IF AWARE OF HMRC RESPONSE ASK QAVOID3

**Qavoid3** How do you think the way HMRC is addressing tax avoidance has influenced how likely businesses were to engage in tax avoidance in the last 12 months?

1. A lot more likely to engage in tax avoidance
2. Slightly more likely to engage in tax avoidance
3. No change in likelihood of engaging in tax avoidance
4. Slightly less likely to engage in tax avoidance
5. A lot less likely to engage in tax avoidance
4. DO NOT READ OUT Don't know
5. DO NOT READ OUT Refuse

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**DEBT MANAGEMENT SERVICE – ASK LC NO CRM ONLY (sample)**

**Qdebt1** Are you aware of the service offered by HMRC's Debt Management Service if your company is experiencing financial difficulty?

1. Yes
2. No
3. Don't know

IF AWARE OF DMS ASK Qdebt2

**Qdebt2** Has your business ever used the Debt Management Service?

1. Yes
2. No
3. Don't know

IF USED DMS ASK Qdebt3-Qdebt4

**Qdebt3** How would you rate the Debt Management Service on each of the following ...

- Ease of access
- Speed of response
- Making it clear what information you need to provide
- Keeping the amount of information you need to provide as low as possible

1. Very good
2. Fairly good
3. Neither good nor poor
4. Fairly poor
5. Very poor
6. Don't know

**Qdebt4** How easy is it to make payments electronically to HMRC?

1. Very easy

2. Fairly easy
3. Fairly difficult
4. Very difficult
5. Have not made any payments yet
6. Don't know

IF SAY DIFFICULT ASK qdebty

IF DID NOT SAY HAVE NOT MADE ANY PAYMENTS ASK QDEBT5

**Qdebty** Why do you say that?

OPEN ENDED

DK

**Qdebt5** Are your payments being correctly allocated to the right tax debt?

1. Yes
2. No
3. Only have one tax debt - NA
4. Don't know

**RECONTACT QUESTIONS**

Qrecont That is the end of the interview. On behalf of HMRC thank you very much for your time.

HMRC will shortly be conducting some further research to explore these topics in more depth. Would you be happy for someone from TNS-BMRB to re-contact you and invite you to participate in this research?

Yes	1
No	2

**IF Qrecont = Yes  
THEN ASK: Qrecon2**

Qrecon2 And would you be happy to allow TNS-BMRB to pass your contact details on to another research agency to re-contact you in relation to further research on behalf of HMRC?

Yes	1
No	2

Can we let them know what we plan to do with the findings?What the next steps are?

**End of Filter Irecont**

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