



**Tax Administration and Tax Perceptions
Survey of Taxpaying Organizations,
Individual Entrepreneurs
September 2018**

SU ID	_____
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Region	
City/Village	

ID of Interviewer	
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Hello, my name is [last name, first name] and I represent the Caucasus Research ResourceCenter-Armenia. I am collecting data for a survey conducted by the Caucasus Research Resource Center-Armenia. The goal of the project is to assess the attitudes of the society and the business environments towards the tax administration and the tax policy reforms in Armenia. This is a subsequent survey following previously completed surveys in 2013 and 2016, and aims to bring the data up to date with more recent developments in the field.

Your organization has been randomly selected from the general list, along with 400 other organizations, thus forming a representative sample. The information that you will provide will remain strictly confidential and will be used only in aggregated form and only for research purposes.

Day/Month/Year	____/____/____
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Beginning of interview: [**Interviewer:** USE 24-HOUR CLOCK] Hour: |__|__| |__|__| Min.

1. BASIC INFORMATION

1.1. (2016-1.1) What is your position (basic responsibility)?

Shareholder/Owner	1
President/Vice President/Executive Director	2
Member of the Board of Directors (including the director and external independent members)	3
Financial Manager	4
Chief Accountant	5
Head of Legal Service	6
Human Resource Manager	7
I am an Individual Entrepreneur	8
Other(Specify_____)	9

1.2. (2016-1.2) How many years has your business/organization been actually (actively) operating in Armenia?

Up to 1 year	1
1 – 3 years	2
4 – 6 years	3
7 – 10 years	4
11 – 15 years	5
More than 15 years	6
Don't know/Refuse to answer	-1/-2

1.3. (2016-1.3) What is the organizational-legal status/form of your business?

Limited liability company	1
Closed joint stock company	2
Open joint-stock company	3
Production cooperative	4
Individual entrepreneur	5
Other (Specify_____)	6

1.4. (2016-1.4) Who is the biggest shareholder/participant of your business?

Physical person from Armenia	1
Physical person from abroad	2
A local self-government body	3
Another Armenian organization	4
A foreign organization	5
The state	6
I am an individual entrepreneur	7
Other(Specify_____)	8

Don't know/Refuse to answer	-1/-2
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1.5. (2016-1.5) And what is the main type of your business operations? [Interviewer: accept one response]

Agriculture, Forestry and Fishing	1
Mining and Quarrying	2
Manufacturing	3
Electricity, gas, steam and air conditioning supply	4
Water supply; sewerage, waste management and remediation activities	5
Construction	6
Wholesale and Retail Trade; Repair of Motor Vehicles, Motorcycles	7
Transportation and storage	8
Accommodation and food service activities	9
Information and communication	10
Financial and insurance activities	11
Real Estate Activities	12
Professional, scientific and technical activities	13
Administrative and support service activities	14
Public administration and defense; compulsory social security	15
Education	16
Human health and social work activities	17
Arts, entertainment and recreation	18
Other service activities	19
Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	20
Activities of extraterritorial organizations and bodies	21
Don't know/ Refuse to answer	22

1.6. (2016-1.6) Has the corporate governance system (distribution of authorities between the shareholders, board of directors, the director and the commissions, an internal audit function, etc.) been actually launched in your organization?

Yes	1
No	0
I do not know what it is	2
Don't know/Refuse to answer	-1 / -2

1.7. (2016-1.7) Is the director of your enterprise simultaneously also one of the main shareholders/participants?

Yes	1
No	0
Don't know/Refuse to answer	-1/-2

1.8 (2016- 4.11) In your company which bodies are the decision makers in tax-related issues?

Majority shareholders	1
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Shareholders	2
Board of Directors	3
Executive Director	4
Other _____	5
Don't know/Refuse to answer	-1/-2

1.9. (New Question-CRRC-Armenia) Does your organization have a “law-abiding tax payer” status granted by the RA State Revenue Committee (SRC)?

Yes	1
No	0
Don't know/Refuse to answer	-1/-2

1.10. (2016-2.1) Please mention which of the following types of taxes are paid by your business?

Type of tax	Yes	No	DK/ RA
Profit tax	1	0	-1/ -2
Value added tax	1	0	-1/ -2
Excise tax	1	0	-1/ -2
Income tax (income tax and compulsory social security payment)	1	0	-1/ -2
Property tax	1	0	-1/ -2
Land tax	1	0	-1/ -2
Turnover Tax	1	0	-1/ -2
Environmental and natural resource use fees	1	0	-1/ -2
Other payments (specify _____)	1	0	-1/ -2

1.11. (2016-6.1) Is your business engaged in importing/exporting goods/services?

Import	1
Export	2
Both	3
None	4
Don't know/Refuse to answer	-1/-2

1.12. (2016-1.8) Is your organization a member of any union, association?

Yes	1
No	2
Don't know/Refuse to answer	-1 / -2

2. GENERAL TAX CODE/LAW ABIDANCE

2.1. (2016-1.10) Do you think unions and associations are able to contribute to the improvement of tax policy and tax administration?

Completely can	1
Can rather than cannot	2
Cannot rather than can	3

Completely cannot	4
Don't know/Refuse to answer	-1/-2

2.2. (New Question-CRRC-Armenia) From the point of view of a "taxpayer-tax authority" communication, how useful is the work of the Social Council of Revenue Administration Reforms of the RA State Revenue Committee?

Very useful	1
Useful	2
It has no influence	3
Not useful	4
Not useful at all	5
I do not know what it is	6
Don't know/Refuse to answer	-1 / -2

2.3. (New question SRC) According to your estimations, what is the actual percent of the turnover for the entire economic activity type your business belongs to hidden from the tax body (shadow amount) (in %)

_____	Percent
Don't know/Refuse to answer	-1/-2

2.4. (2016-1.17) (CARD 2.3) Which direction of the reforms of tax administration do you consider to be essential for the improvement of business environment? [Interviewer: accept up to three response writing first, second and third responses in right column]

1	Tax payers service	
2	Tax control	
3	System of liabilities used in case of tax violations	
4	Instrumental tools/system of ensuring fulfillment of tax liabilities	
5	System of appeals against actions or inactivity of tax officers	
6	Other_____	
-1/-2	Don't know/Refuse to answer	

2.5. (2016-6.4) Has becoming a member of the Eurasian Economic Union formed a more trustworthy and comfortable environment for you as regards the customs relationships, taxes and mandatory fees charged by customs authorities?

Yes	1
No	2
No impact	3
Not applicable	4
Don't know/Refuse to answer	-1/-2

2.6. (2016-2.7) Do you agree that the new Tax Code, that came into force in 2018 and grouped the legislative norms regulating the tax relations, has promoted the tax relations to become more perceptive or more accessible to use?

Definitely Yes	1
Yes	2
It has no influence	3
No	4
Not at all	5
Don't know/ Refuse to answer	-1 / -2

2.7. (2016-2.10) Do you think the uncommon tax regimes now underway in Armenia (turnover tax, patent fee, family business) facilitate calculation of tax liabilities and payments?

Definitely Yes	1
Yes	2
It has no influence	3
No	4
Not at all	5
Don't know/Refuse to answer	-1 / -2

2.8. (2016-2.13) (CARD 2.7) In your opinion, what is the biggest advantage of tax code/law abidance for the business on the whole?

Acquiring good reputation	1
Reduced probability to get fined	2
Contributing to the business development, expansion	3
Pay taxes and sleep well	4
Other (specify _____)	5
There is no advantage [Do not read]	6
Don't know/Refuse to answer	-1/ -2

2.9. (2016-2.14) (CARD 2.8) In your opinion, what is the most negative consequence of tax code/law abidance on the business in general?

Our income will be reduced since we cannot raise adequately the prices of our products/services	1
Still, others will not pay, so we are going to suffer in terms of competition	2
Still, we continue dealing with the unfair and unequal attitude from the tax body. I don't think the tax body will notice and encourage the change in my behavior	3
Downturn in business, loss of clients	4
Other (specify _____)	5
No negative consequence [Do not read]	6
Don't know/Refuse to answer	-1/ -2

2.10. (New question SRC) In your opinion, has the the behavior of SRC tax/customs authorities /attitude towards their job and taxpayers/ changed within the last 3 months?

Definitely Yes	1
Yes	2
No	3
Not at all	4
Don't know/Refuse to answer	-1 / -2

2.11. (New question SRC) According to your estimations, what is the actual percent of the undocumented turnover of procurement of goods, services for the entire economic activity type your business belongs to (in %)?

_____	Percent
Don't know/Refuse to answer	-1/-2

2.12. (New question CRRC) In your opinion, what is the biggest advantage of decreasing the shadow economy and procurement /undocumented procurement of raw and other materials and labour/ for the country's economy on the whole?

Will lead to increase of tax revenues and, as a result, increase in the wellbeing of the lower and middle income groups	1
Will reduce sponsorship and foster fair competition	2
Will create a solid foundation to protect the rights of shareholders and other beneficiaries	3
Small and medium enterprises will be motivated to do investments	4
Other (specify _____)	5
No negative consequence [Do not read]	6
Don't know/Refuse to answer	-1/ -2

2.13. (New question CRRC) In your opinion, what is the most negative consequence of decreasing the shadow economy and procurement /undocumented procurement of raw and other materials and labour/ for the country's economy on the whole?

Will lead to increase of consumer prices in Armenia	1
Will lead to dismantling of business transactions and ties	2
Will cause tensions /conflicts/ between various groups in the society	3
Increase in production costs will hinder Armenian companies to be competitive in the international markets	4
Other (specify _____)	5
No negative consequence [Do not read]	6
Don't know/Refuse to answer	-1/ -2

3. ATTITUDE TOWARDS THE SERVICES RENDERED BY TAX AUTHORITIES

The services provided to taxpayers by tax authorities are various. In recent years, electronic means and modern technologies have widely been used in tax service provision. In this questionnaire, for overall assessment of attitude towards the services rendered to taxpayers, these services have been combined in one question, specifying certain tax-related issues, such as electronic services (e-services), tax body-taxpayer communication, information exchange.

3.1. (2016-5.3) (CARD 3.1) Using a scale of 1-4, where '1' means "Completely useless" and '4' means "Very useful", how would you assess the following services delivered by the RA Tax Service? [Interviewer: accept one response per line]

Types of Services		Completely useless	Useless	Useful	Very useful	DK/RA
1.	E-System of Report Submission	1	2	3	4	-1/-2
2.	E-invoicing system	1	2	3	4	-1/-2
3.	RA tax payers search system	1	2	3	4	-1/-2
4.	Online notification system	1	2	3	4	-1/-2
5.	Online correspondence system	1	2	3	4	-1/-2
6.	Law-abiding Taxpayers Registration System	1	2	3	4	-1/-2
7.	Tax calendar	1	2	3	4	-1/-2
8.	E-mail delivery system	1	2	3	4	-1/-2
9.	Call center /Hot line	1	2	3	4	-1/-2
10.	Electronic system of label attribution	1	2	3	4	-1/-2
11.	Other (specify_____)	1	2	3	4	-1/-2

3.2. (New Question-SRC) (CARD 3.2) How do you rate the quality of e-services (electronic services) that are rendered to you by the tax bodies? Use a scale of 1 to 5, where "1" means "Very Bad" and "5" means "Very Good"? [Interviewer: accept one response per line]

Types of Services		Very Bad	Bad	Satisfactory	Good	Very Good	DK/RA
1.	E-System of Report Submission	1	2	3	4	5	-1/-2
2.	E-invoicing system	1	2	3	4	5	-1/-2
3.	RA tax payers search system	1	2	3	4	5	-1/-2
4.	Online notification system	1	2	3	4	5	-1/-2
5.	Online correspondence system	1	2	3	4	5	-1/-2
6.	Law-abiding Taxpayers Registration System	1	2	3	4	5	-1/-2
7.	Tax calendar	1	2	3	4	5	-1/-2
8.	E-mail delivery system	1	2	3	4	5	-1/-2

9.	Call center /Hot line	1	2	3	4	5	-1/-2
10.	Electronic system of label attribution						
11.	Other (specify_____)	1	2	3	4	5	-1/-2

3.3 (New Question-SRC) Does the electronic system of services having been introduced by tax authorities promote the fulfilment of all of the tax obligations?

Definitely Yes	1
Yes	2
It has no influence	3
No	4
Not at all	5
Don't know/Refuse to answer	-1 / -2

3.4 (New Question-SRC) Please tell us to what extent do you agree with the following statements using a scale of 1 to 4 where “1” means “Completely disagree” and “4” means “Fully agree”?

		Completely Disagree	Disagree	Agree	Fully Agree	DK/RA
1.	Now the calculation of taxes is simpler and easier than it was three years ago	1	2	3	4	-1/-2
2.	Now tax payment procedures are simpler and easier than they were three years ago	1	2	3	4	-1/-2
3.	Now tax report submission is simpler and easier than it was three years ago	1	2	3	4	-1/-2

3.5. (New Question-SRC) Has automation of tax administration functions that have taken place in the course of the recent three years led to decrease in face-to-face contacts and communication between taxpayers and tax authorities that as such were required and imposed in the past?

Definitely Yes	1
Yes	2
It has no influence	3
No	4
Not at all	5
Don't know/Refuse to answer	-1 / -2

3.6. (New Question-SRC) Has automation of tax administration functions that have taken place in the course of the recent three years resulted in reduction of costs (administrative costs) for taxpayers to run a business?

Definitely Yes	1
Yes	2
It has no influence	3

No	4
Not at all	5
Don't know/Refuse to answer	-1 / -2

3.7. (New Question-SRC) Which of the below mentioned new online services rendered by tax authorities are you aware of?

	Yes	No	RA
Consolidated Treasury account for all types of taxes	1	0 ⇒3.9	-2
Automatic transfer of the overpaid tax amounts under one tax type to the repayment of another type of pending tax liabilities	1	0 ⇒3.9	-2
Possibility to pay taxes electronically	1	0 ⇒3.9	-2

3.8. (New Question-SRC) - Do the new type of services being rendered by tax authority (as mentioned in the previous question 3.7) directly promote or at least simplify your business operations?

	Definitely Yes	Yes	It has no influence	No	Not at all	DK /RA
Consolidated Treasury Account for all types of taxes	1	2	3	4	5	-1 / -2
Automatic transfer of overpaid tax amounts under one tax type to the repayment of another type of pending tax liabilities	1	2	3	4	5	-1 / -2
Possibility to pay taxes electronically	1	2	3	4	5	-1 / -2

3.9. (New Question-SRC) How do you rate, in general, the initiatives undertaken by tax authorities over the last three years for the improvement of tax administration (introduction of various e-services, simplifications in tax calculation, etc.)?

Very Positive	1
Positive	2
Satisfactory	3
Negative	4
Very Negative	5
Don't know/Refuse to answer	-1 / -2

3.10. (New Question-CRRC-Armenia) Since July 1, 2018, the eligibility of providing official tax-related clarifications has been transferred from SRC to the RA Ministry of Finance that is responsible for developing state revenue policy and legislation. To what extent do you agree that it will contribute to more explicit performance of tax administration functions by SRC?

Fully Agree	1
Agree	2
Disagree	3
Completely Disagree	4
Don't know/Refuse to answer	-1 / -2

3.11. (New Question-CRRC-Armenia) Starting 2019, the Horizontal Monitoring System (a co-partnership voluntary mechanism that of a tax body-largest taxpayer) will come into effect as defined in Chapter 65 of the Tax Code. To what extent do you agree with the viewpoint given below? Please rate using a scale of 1-4, where "1" means "Completely Disagree" and "4" means "Fully Agree".

		Completely Disagree	Disagree	Agree	Fully Agree	DK/RA
1.	The Horizontal Monitoring System is evidently a useful tool in terms of simplification of tax administration and communication with tax authorities and we will join this system	1	2	3	4	-1/-2

3.12. (New Question-CRRC-Armenia) Please rate the quality of work of the RA SRC Training Center responding to the following viewpoints to the extent you agree with. Please use a scale of 1-4, where "1" means "Completely Disagree" and "4" means "Fully Agree".

		Completely Disagree	Disagree	Agree	Fully Agree	DK/RA
1.	Topics included in the Curriculum of the SRC Training Center are always pertinent/up-to-date	1	2	3	4	-1/-2
2.	Dissemination of information about seminars is quite effective	1	2	3	4	-1/-2
3.	The trainers are professionals and the answers to the questions posed are explicit and complete, as a rule.	1	2	3	4	-1/-2
4.	The SRC training courses are more useful and effective than those of similar services providers of the private sector	1	2	3	4	-1/-2

3.13. (New Question-CRRC-Armenia) Please share your opinion with us on the quality of work of the SRC "Call Center" ("Hot Line"), responding to the following viewpoints to the extent you agree with. Please use a scale of 1-4, where "1" means "Completely Disagree" and "4" means "Fully Agree".

		Completely Disagree	Disagree	Agree	Fully Agree	I have not used	DK/RA
1.	Call Center services are accessible; actually, the phone calls are promptly responded.	1	2	3	4	5	-1/-2
2.	The specialists who respond to the calls are professionals who answer the questions in a clear and explicit manner	1	2	3	4	5	-1/-2
3.	The responses provided by the Call Center are effective so that there does not emerge a further need to apply to tax-related consulting companies	1	2	3	4	5	-1/-2
4.	The Call Center has a FAQ list and it promotes the quick categorization of questions received and provision of the same /identical answers	1	2	3	4	5	-1/-2

3.14. (New Question-CRRC-Armenia) Please rate the quality of work of the Taxpayers Service Centers responding to the following viewpoints to the extent you agree with, using a scale of 1-4, where “1” means "Completely Disagree" and “4” means "Fully Agree".

		Completely Disagree	Disagree	Agree	Fully Agree	DK/RA
1.	Separation of activity of service centers from inspection and tax collection activities raised the effectiveness of and confidence towards tax administration	1	2	3	4	-1/-2
2.	Information posted on the walls of service centers is regularly updated; taxpayers can use that information for assessing the tax consequences of their transactions	1	2	3	4	-1/-2
3.	Service centers have a queue control panel and it promotes quality service provision	1	2	3	4	-1/-2
4.	Service rendering specialists serve as public service providers rather than representatives of inspection and punitive unit.	1	2	3	4	-1/-2
5.	For expressing their opinion on customer service quality, taxpayers usually use anonymous evaluation equipment installed at service centers	1	2	3	4	-1/-2
6.	Tax information terminals available at service	1	2	3	4	-1/-2

	centers are functional and are used by taxpayers and service center specialists for tax operations					
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3.15. (New Question-CRRC-Armenia) Let us talk about the Consolidated Treasury Account: to what extent do you agree with the following viewpoints? Please rate using a scale of 1-4, where “1” means "Completely Disagree" and “4” means "Fully Agree".

		Completely Disagree	Disagree	Agree	Fully Agree	DK/R A
1.	The availability of Consolidated Treasury Account enables accessing 24/7 online information on taxpayers' tax obligations/responsibilities.	1	2	3	4	-1/-2
2.	Thanks to this account, non-formal claims / exhortation by tax authorities for overpayments are ruled out, because additional payments are not considered as state budget revenue.	1	2	3	4	-1/-2
3.	Thanks to the Consolidated Account, the mechanisms for recalculations done as a result of accurate reports submission, and calculation of penalties for overdue liabilities have been simplified.	1	2	3	4	-1/-2

3.16. (New Question-CRRC-Armenia) Are those who carry out tax administration (taxpayer service centers, those who perform data processing, analysis and monitoring, departments/units that apply tax audits and other means for influence) professional and honest while performing their functions?

Definitely Yes	1
Yes	2
No	3
Not at all	4
Don't know/Refuse to answer	-1 / -2

3.17 (2016-5.1) (CARD 3.17) What are your main sources of receiving information about the changes in tax system/procedures? [interviewer: Accept up to three responses, writing first, second and third responses in right column]

1	Directly the tax bodies /notifications/	
2	The website of the Tax Service /www.petakamutner.am/	
3	Official bulletins (information systems, arlis.am, irtek.am)	
4	A written inquiry to the SRC of the Republic of Armenia for obtaining information	
5	Other persons/businesses	
6	Public agencies involved in protection of rights	
7	Printed sources	

8	Electronic media	
9	Social networks (Facebook, LinkedIn, Twitter...)	
10	Consultancy companies	
11	Mass media (TV, radio)	
12	Call center	
13	None of the above [Do not read]	
	Don't know/ Refuse to answer	-1 / -2

3.18. (2016-5.2- changed) (CARD 3.17) Please mention, what is the preferable and most reliable way of receiving information from a tax body? [interviewer: Accept up to three responses, writing first, second and third responses in right column]

1	Directly the tax bodies /notifications/	
2	The website of the Tax Service /www.petakamutner.am/	
3	Official bulletins (information systems, arlis.am, irtek.am)	
4	A written inquiry to the SRC of the Republic of Armenia for obtaining information	
5	Other persons/businesses	
6	Public agencies involved in protection of rights	
7	Printed sources	
8	Electronic media	
9	Social networks (Facebook, LinkedIn, Twitter...)	
10	Consultancy companies	
11	Mass media (TV, radio)	
12	Call center	
13	None of the above [Do not read]	
	Don't know/ Refuse to answer	-1 / -2

3.19. (2016-5.4) (CARD 3.19) In your opinion, to what extent the delivery of the following services by the SRC contributes to the improvement of the public confidence towards the main goal of the SRC. Use a 1-5 scale, where '1' means "Does not contribute at all" and '5' means "Fully contributes".

	Does not contribute at all	Does not contribute	Has no influence	Contributes	Fully contributes	DK/RA
Control over the regulations on transactions/payments using foreign currency on the territory of Armenia	1	2	3	4	5	-1/-2
Application of accounting software	1	2	3	4	5	-1/-2
Application of cash transaction limit	1	2	3	4	5	-1/-2
Implementation of preliminary investigation and probe	1	2	3	4	5	-1/-2
Control over involvement in entrepreneurial activity without state registration and/or without a license (illegal activity)	1	2	3	4	5	-1/-2
Other	1	2		3	4	-1/-2

(specify_____)						
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3.20. (2016-5.5) What new services do you think should be delivered by the SRC?

<p>New services:</p> <p>OR <input type="checkbox"/> deliver the existing services in the following way:</p>
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4. ATTITUDE ON THE MEANS OF INFLUENCE ON TAXPAYERS

4.1. (2016-3□1) Please, tell me, did any tax inspection (study) take place in your organization/ business during 2017-2018?

Yes	1	⇒4.2
No	0	⇒4.5
Don't know/refuse to answer	-1/-2	

4.2 (2016-3.2) What kind of tax inspection (study, measurement) has been performed in your organization/business during 2017-2018? [Interviewer: accept one response per line]

	Yes	No	Not applicable	DK/RA	
Complex Tax Inspection	1 ⇒4.3	0 ⇒4.5	3	-1/-2	⇒4.5
Based on the application about VAT return or clearing	1	0	3	-1/-2	
Cross checking	1	0	3	-1/-2	
Checking of any unregistered employees	1	0	3	-1/-2	
Checking of cash receipts	1	0	3	-1/-2	
Other (specify_____)	1	0	3	-1/-2	

4.3. (2016-3.3) Was the inspection of accuracy of the relationship with the state budget in the scope of the annual plan approved by the tax body?

It was within the scope of the plan	1	⇒ 4.4
It was beyond the scope of the plan	2	⇒4.5
Don't know/Refuse to answer	-1 / -2	

4.4. (2016-3.4) What was the ground for the inspection out of the plan?

No grounds are mentioned in the order	1
According to the investigators' decision that we were not informed about	2
According to the investigators' decision that we were informed about	3
Other (specify_____)	4
Don't know/Refuse to answer	-1 / -2

4.5. (2016-3.5) (CARD 4.5) Please, mention to what extent you are informed about your rights related to the tax inspections (studies, measurements) using a scale of 1 to 5, where '1' means "Completely not informed" and '5' means "Fully informed"?

Completely not informed	1
Mostly not informed	2
Have moderate knowledge	3
Mostly informed	4
Fully informed	5
Don't know/Refuse to answer	-1 / -2

4.6. (2016-3.6) (CARD 7) Please, mention to what extent you are able to exercise your rights using a scale of 1 to 5, where '1' means "Completely unable" and '5' means "Fully able"?

Completely unable	1
Unable	2
It varies depending on circumstances	3
Able	4
Fully able	5
Don't know/Refuse to answer	-1 / -2

4.7. (2016-3.7) (CARD 4.7) Which of the below items are the negative sides of tax inspections for your business. [Interviewer: accept up to three responses]

Mainly the lengthy, time-consuming process	1
Formal approach, negligence of the content of operations	2
Presumption of guilt of the tax payer from the very beginning	3
Creating panic by the tax inspector	4
Other (specify _____)	5
None of the above [Do not read]	6
Don't know/Refuse to answer	-1/-2

4.8. (2016-3.8) (CARD 4.8) Which of the below items are the positive sides of tax inspections for your business? [Interviewer: accept up to three responses]

Seeing different evaluation on the company's indicators	1
Seeing own mistakes and correcting them	2
"Riddance" without penalties and additional taxes creates a feeling of satisfaction for the paid debts	3
Strengthens the team spirit of the staff	4
Improves the relationship with tax bodies for future	5
Other (specify _____)	6
None of the above [Do not read]	7

Don't know/Refuse to answer	-1/-2
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4.9. (2016-3.9) Have you ever expressed your disagreement about the results of tax inspections?

Yes	1	⇒ 4.12
No	0	
There are no controls	2	
Don't know/Refuse to answer	-1/-2	

4.10. (2016-3.10) What steps have you taken up for cases when you have disagreed with the tax inspection results? [Interviewer: accept one response per line]

	Yes	No	DK/RA
Presented disagreement on the draft inspection act	1	0	-1/-2
Presented objection on the inspection act to the appeal commission of the tax body	1	0	-1/-2
Turned to the court	1	0	-1/-2
Expressed the dissatisfaction in friends company	1	0	-1/-2

4.11. (2016-3.11) (CARD 4.11) Please, tell me how satisfied you are with the results. Using a scale of 1-5, where '1' means "Fully dissatisfied" and '5' means "Fully satisfied"? [INTERVIEWER: Accept one response per line. If there are no answers or not applicable then, write 0]

	Code	DK/RA
During the discussion about the draft inspection act		-1/-2
In the process of appealing the inspection act in the Appeal Commission of the SRC		-1/-2
During the court trial		-1/-2

4.12. (New Question-SRC) Are you aware that according to the legislation, tax inspections and investigations are carried out through a domestic software program within SRC based on the assessed risk indicators?

Yes	1	⇒ 4.14
No	0	
Refuse to answer	-2	

4.13. (New Question – CRRC) - Do you agree that the risk indicators assessment activity through the software program is carried out fairly and impartially according to the procedure established by Law and specially defined methodology?

Definitely Yes	1
Yes	2
No	3
Not at all	4
Don't know/Refuse to answer	-1 / -2

4.14. Have you received a notification from the RA SRC Monitoring Center stating that your (taxpayer's) behavior has a risk of transactions done through cash registers and (or) settlement documents?

Yes, I have received	1	⇒ 4.16
No, I have not received	0	
I do not know what it is	2	
Don't know/Refuse to answer	-1 / -2	

4.15. Have you accepted (agreed on) the credibility of the notified risks on those transactions that were identified as a result of inspection?

Definitely Yes	1
Yes	2
No	3
Not at all	4
Don't know/Refuse to answer	-1 / -2

4.16. Would you like to receive notifications from the RA SRC that will expose to you the risks related to your activity, enabling you to eliminate the reasons that generate those risks in a work routine format?

Ujn Yes	1
Ω ₂ No	2
Don't know/Refuse to answer	-1 / -2

4.17. (New Question-CRRC) – Functions of tax administration include submission of tax internal study records by the tax authority to the taxpayer as a result of internal analysis conducted by the tax body, as well as monitoring of other information available in the tax body's database and tax reporting. With that regard, to what extent do you agree with the viewpoints? Please rate based on your and your partners experience using a scale of 1-4, where "1" means "Completely Disagree" and "4" means "Fully Agree".

		Completely Disagree	Disagree	Agree	Fully Agree	I do not know what it is	DK/RA
1.	Analysis mentioned in the internal study records sent to taxpayers is appropriate for at least half of the cases	1	2	3	4	⇒ 4.18	-1/-2
2.	The quality of the internal study records has increased over the last two years. There are rare cases among them that are formally sent.	1	2	3	4		-1/-2
3.	In response to internal study, taxpayers' arguments are taken into account by the employees of tax bodies, through feedback and verbal or written	1	2	3	4		-1/-2

communication included.						
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4.18. (New Question-CRRC-Armenia) To what extent do you agree with the following viewpoints related to tax influence means/activities of collecting money in case of delaying the payment of taxes? Please rate using a scale of 1-4, where “1” means "Completely Disagree" and “4” means "Fully Agree".

	Completely Disagree	Disagree	Agree	Fully Agree	DK/RA
Charges for tax liabilities amounts, applying ban and forced taxation works are clear, fair, and are equally applied for all	1	2	3	4	-1/-2

5. ORGANIZING TAX OPERATIONS IN BUSINESS AND BUSINESS PROSPECTS

5.1. (2016-2.11) Who is responsible for accounting in the organization? [Interviewer: more than one response possible]

Permanent accountant(s) _____	1	How many permanent accountants do you have? _____
Accountancy is done by another outsourcing organization/ person	2	
I am responsible for accounting	3	
Other (partially outsourced, partially done by the accountant/respondent)	4	

5.2. (2016-2.12) Do you use the service of a paid consultant? [Interviewer: accept one response per line]

	Yes	No	DK/RA
Tax consultant	1	0	-1/-2
Customs consultant	1	0	-1/-2
Legal consultant	1	0	-1/-2
Business consultant	1	0	-1/-2
Auditor	1	0	-1/-2
Accountant	1	0	-1/-2

5.3. (New Question- SRC) According to rough calculations, how much do you spend per year for maintaining accounting, preparing financial and tax reporting?

_____	Million AMD
Don't know/Refuse to answer	-1 / -2

5.4. (2016-7.1) How much money do you approximately spend yearly on trainings on accounting and tax topics?

0	1
Up to 300 000 AMD	2
300 001 - 580 000 AMD	3
580 001 -1 020 000 AMD	4
Over 1 020 001 AMD	5
Don't know/Refuse to answer	-1 / -2

5.5. (2016-7.2) How would you characterize the financial position of your company/business in the previous fiscal year?

Very poor (major losses during the previous year)	1
Poor (certain losses during the previous year)	2
Stable	3
Good (certain profit during the previous year)	4
Very good (major profit during the previous year)	5
Don't know/Refuse to answer	-1 / -2

5.6. (2016-7.3) How would you describe the perspectives of your organization/business over this and the upcoming two years?

Very poor (major decrease is expected)	1
Poor (moderate decrease is expected)	2
Stable	3
Good (moderate expansion is expected)	4
Very good (major expansion is expected)	5
Don't know/Refuse to answer	-1 / -2

Thank you

Comments.

End of interview [INTERVIEWER: USE A 24-HOUR REGIME] Hour |__|__| |__|__| Min.