



Tax Perceptions
Survey of Taxpaying Organizations,
Individual Entrepreneurs
2016

SU ID	
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Marz	
City/Village	

ID of Interviewer	
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Hello, my name is [last name, first name] and I represent the Caucasus Research Resource Centers-Armenia. I am collecting data for a survey conducted by the Caucasus Research Resource Centers-Armenia. The goal of the project is to assess the attitudes of the society and the business environments to the tax policy and tax administration in Armenia.

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 What is your position (basic responsibility)?

Shareholder/Owner	1
President/Vice President/Executive Director	2
Member of the Board of Directors (including external independent member)	3
Financial Manager	4
Chief Accountant	5
Head of Legal Service	6
Human Resource Manager	7
I am an Individual Entrepreneur	8
Other (specify _____)	12

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 What is the organizational-legal status/form of your business?

Individual entrepreneur	1
SNCO	2
CNCO	3
Limited liability company	4
Closed joint stock company	5
Open joint-stock company	6
Production cooperative	7
NGO	8
Fund	9
Condominium	10
Other (specify _____)	99

1.4 Who is the biggest shareholder/participant of your business?

I am an individual entrepreneur	1
Physical person from Armenia	2
Physical person from abroad	3
A local self-government body	4
Another Armenian organization	5
A foreign organization	6
The state	7
Other (specify _____)	8
Don't know/Refuse to answer	-1/-2

1.5 And what is the main type of your business operations?

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

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	2
I don't know what it is	3
Refuse to answer	-2

1.7 Is the director of your enterprise simultaneously also one of the main shareholders/participants?

Yes	1
No	2

Don't know/ Refuse to answer	-1/-2
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1.8 Is your organization a member of any union, association?

Yes	1	⇒1.9
No	2	⇒1.10
Don't know/ Refuse to answer	-1/-2	

1.9 If yes, could you give the name(s) of that union(s)?

Refuse to answer	-2

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

1.11 To what extent the economic entities are involved in discussions of initiatives projecting amendments in the tax legislation?

They are involved and are able to influence	1
They are involved but are unable to influence	2
They are not involved	3
Don't know/ Refuse to answer	-1/-2

1.12 How do you assess the impact of measures taken by the Government of the Republic of Armenia over the recent years towards improvement of the tax legislation and administration on business activity and business environment?

Very positive impact	1
Positive impact	2
No real impact	3
Negative impact	4
Very negative impact	5
Don't know/Refuse to answer	-1/-2

1.13 Have you known that the establishment of a unified Tax Code was being discussed in the Parliament of RA?

Yes, I have heard	1
I have heard and somewhat follow the path of discussions	2
I am familiar with it and try to participate and influence on its path so that it will be acceptable for people and organizations	3
I am not familiar with it	4
I am not familiar with it and it doesn't interest me	5
Don't know/Refuse to answer	-1/-2

1.14 To what extent do you think the adoption of the new Tax Code would improve the business environment?

Will not improve at all	1
Will rather not improve	2
Will not have any significant impact	3
Will rather improve	4
Will mostly improve	5
Don't know/Refuse to answer	-1/-2

1.15 To what extent do you think the adoption of the new Tax Code would improve investment attractiveness?

Will not improve at all	1
Will rather not improve	2
Will not have any significant impact	3
Will rather improve	4
Will mostly improve	5
Don't know/Refuse to answer	-1/-2

1.16 Which direction of Tax reforms do you consider to be essential for improving the business environment?

lightening of tax burden including reduction of tax rates	1
easing of tax administration including inspections	2
Introducing other tax incentives for direct investments' growth	3
Don't know/Refuse to answer	-1/-2

1.17 Which direction of the reforms of tax administration do you consider to be essential for the improvement of business environment?

Clarification of tax procedures	1
Reduction of cost and time of tax procedures	2
Complete update of tax authorities' staff	3
Not intervening in the tax payers' activities unnecessarily	4
Easing tax accounting	5
Other(specify _____)	6
Don't know/Refuse to answer	-1/-2

2. GENERAL TAX LAW ABIDANCE

2.1 Please mention which of the following types of taxes are paid by your business?

Type of tax	YES	NO	Don't know	Refuse to answer
Profit tax	1	2	-1	-2
Value added tax	1	2	-1	-2
Excise tax	1	2	-1	-2
Income tax (income tax and compulsory social security payment)	1	2	-1	-2
Property tax	1	2	-1	-2
Land tax	1	2	-1	-2
Turnover Tax	1	2	-1	-2
We work under the alternative tax regime special for SMEs (Fixed fees, Patent fees, Family enterprise fees)	1	2	-1	-2
Environmental and natural resource use fees	1	2	-1	-2
State duty	1	2	-1	-2
Other payments (specify _____)	1	2	-1	-2

2.2 How would you characterize today's tax burden, according to the following types of taxes:

Type of tax	Very light	Light	Somewhat heavy	Heavy	Very heavy	Don't know/Refuse to answer
Profit tax	1	2	3	4	5	-1/-2
Value added tax	1	2	3	4	5	-1/-2
Excise tax	1	2	3	4	5	-1/-2
Income tax (income tax and compulsory social security payment)	1	2	3	4	5	-1/-2
Property tax	1	2	3	4	5	-1/-2
Land tax	1	2	3	4	5	-1/-2
Turnover Tax	1	2	3	4	5	-1/-2
tax regime special for SMEs (Fixed fees, Patent fees, Family enterprise fees)	1	2	3	4	5	-1/-2
Environmental and natural resource use fees	1	2	3	4	5	-1/-2
State duty	1	2	3	4	5	-1/-2
Other payments (specify _____)						

2.3 Do you think change in rate (decreasing, increasing) is appropriate in the current economic situation in Armenia when the funds in the state budget are not enough to boost economic growth?

Type of tax	Decrease	Leave the same	Increase	Remove the types of tax [Do not read]	Don't know/Refuse to answer
Profit tax	1	2	3	4	-1/-2
Turnover tax	1	2	3	4	-1/-2
Value added tax	1	2	3	4	-1/-2
Excise tax on alcohol, tobacco and vehicle fuel	1	2	3	4	-1/-2
Income tax	1	2	3	4	-1/-2
Property tax	1	2	3	4	-1/-2

Land tax	1	2	3	4	-1/-2
Tax regime special for SMEs (Fixed fees, Patent fees, Family enterprise fees)	1	2	3	4	-1/-2
Environmental tax	1	2	3	4	-1/-2
State fee	1	2	3	4	-1/-2

2.4 How would you characterize the existing tax benefit system?

Effective	1	⇒ 2.5
With no impact	2	
Ineffective	3	
I even don't know that it exists	4	⇒ 2.6
Don't know/ Refuse to answer	-1/-2	

2.5 How do you think it's reasonable to change it?

Narrow down the scope of the tax benefits to ensure additional tax incomes for the state budget and to implement additional programs of social significance	1
Expand the scope of tax benefits to promote the priority sectors and trends.	2
Leave unchanged	3
Other (specify _____)	4
Don't know/ Refuse to answer	-1/-2

2.6 (Card) Please, specify to what extent do you agree with the changes in Tax code using a scale of 1 to 4 where 1 means "Completely disagree" and 4 means "Completely agree".

		Completely disagree	Disagree	Agree	Completely agree	DK/RA
1	Increase excise tax on alcohol and tobacco	1	2	3	4	-1/-2
2	Increase excise tax on passenger car fuel and compressed gas	1	2	3	4	-1/-2
3	Increase rates of all types of environmental fees	1	2	3	4	-1/-2
4	10% rate of income tax on dividends for foreigners and 5% for locals	1	2	3	4	-1/-2
5	Update of the scale for income tax when tax burden is relatively high for those with middle income (150 thousand -2 million AMD) and decreases for those with low income (up to 150 thousand AMD)	1	2	3	4	-1/-2
6	Elimination of several tax privileges in order to expand the tax base and later have no need to increase tax rates to collect more taxes.	1	2	3	4	-1/-2

2.7 Do you think the lately adopted Tax code will result in the improvement of tax law abidance?

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

2.8 In case of adopting the model of ecologization of the tax laws, meaning that the tax burden is put on the production of goods and services harmful for the nature, will you be more inclined to pay taxes properly.

Certainly yes	1
Rather yes	2
It has no influence	3
Rather no	4
No	5

Don't know, Refused to answer	-1/-2
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2.9 From the standpoint of efficient planning of economic activity, in what intervals it is reasonable that the regular changes in tax legislation are enforced, put into effect?

Once in six months	1
Once a year	2
Once in three years	3
More than once in three years	4
Don't know/Refuse to answer	-1/-2

2.10 Do you think the uncommon tax regimes now underway in Armenia (turnover tax, patent fee, fixed fee) contribute to the tax law abidance?

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

2.11 Who is responsible for accounting in the organization?

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

2.12 Do you use the service of a paid consultant? [**INTERVIEWER.** One answer in each line]

	Yes	No	Don't know/ Refuse to answer
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

2.13 (CARD 1) In your opinion, what is the biggest advantage of tax 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	-1
Refuse to answer	-2

2.14 (CARD 2) In your opinion, what is the most negative consequence of tax 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	-1
Refuse to answer	-2

2.15 Do you think business people/businesses give bribes to tax/customs bodies?

Yes	1	⇒ 2.14
No	0	⇒ 2.16
Don't know/Refuse to answer	-1/-2	

2.16 Why do they do so? [**INTERVIEWER:** Accept two answers. Write the first and the second choices in the right column.]

1	Because they are motivated to do a special favor	
2	Save the taxes (money)	
3	Are concerned that will appear under the "biased" control of the tax body	
4	Don't want to go deep into the real sense of the law provisions	
5	Don't want to spend money on additional consultancy	
6	Don't want to spend money on judicial disputes	

7	Will not achieve any results anyways, if they protest or go to the court	
8	Other reasons (specify _____)	
-1	Don't know	
-2	Refuse to answer	

2.17 In your opinion, what are the main reasons that the tax/customs bodies go for it?

[INTERVIEWER: Accept two answers. Write the first and the second choices in the right column.]

1	Their low salaries	
2	Legislative gaps which results in the situation when businesses are not able to get prompt and clear explanations	
3	Poor control	
4	It is available in all sectors this way or that	
5	The issue is "systemic"	
6	Other reasons (specify _____)	
-1	Don't know	
-2	Refuse to answer	

2.18 What steps can you take if a tax inspector provokes with his/her behavior or directly requests a bribe or causes to engage in other illegal actions? [INTERVIEWER: Accept two answers. Write the first and the second choices in the right column.]

1	I can inform about it to his/her boss (not officially)	
2	I can inform about it to his/her boss (officially)	
3	I can apply to law enforcement bodies	
4	I can apply to the Human Rights Defender or to the Court	
5		
6	Other steps (specify _____)	
-1	Don't know	
-2	Refuse to answer	

2.19 In your opinion, what are the steps that the tax payer usually take in such situations?

[INTERVIEWER: Accept two answers. Write the first and the second choices in the right column.]

1	Inform the head about it (not officially)	
2	Inform the head about it (officially)	
3	Apply to law enforcement bodies	
4	Apply to the Human Rights Defender or to the Court	
5	Write a letter to the head of the SRC through SRC website	
6	Discuss and come to consensus	
7	Don't do anything	
8	Other steps (specify _____)	
-1	Don't know	
-2	Refuse to answer	

2.20 There are many cases when tax inspectors refused the suggested bribes; what are the reasons for it?

[INTERVIEWER: Accept two answers. Write the first and the second choices in the right column.]

1	It contradicts the code of conduct of a state employee and norms of ethics	
2	Human attitude to the business when violation is in fact not significant	
3	Could not close the issue of hiding the violation	
4	Perhaps were afraid of the consequences	
5	The suggested amount of money was small	
6	Other (specify _____)	
-1	Don't know	

-2	Refuse to answer
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3 TAX INSPECTIONS

3.1 Tell me please, did any tax inspection (study) take place in your organization/ business during 2014-2016?

Yes	1	⇒3.2
No	0	⇒3.5
Don't know	-1	
Refuse to answer	-2	

3.2 What kind of tax inspection (study, measurement) has been performed in your organization/business during 2014]-2016? [**INTERVIEWER.** One answer in each line]

	Yes	No	Not applicable	DK/RA	
Checking the accuracy of relationships with the state budget	1 ⇒3.3	0 ⇒3.5	3	-1/-2	⇒3.5
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	
No inspections were performed	1	0	3	-1/-2	

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	⇒3.4
It was beyond the scope of the plan	2	⇒ 3.5
Don't know	-1	
Refused to answer	-2	

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	-1
Refuse to answer	-2

3.5 (Card 3) 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 uninformed" and '5' means "Completely informed"?

Code	
DK/RA	-1/-2

3.6 (Card 4) Please, mention to what extent you are able to exercise your rights. using a scale of 1 to 5, where '1' means "Fully unable" and '5' means "fully able"?

Code	
DK/RA	-1/-2

3.7 (Card 5) Which of the below items are the negative sides of tax inspections for your business.

[INTERVIEWER: Accept up to two answers].

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	6
Don't know/Refuse to answer	-1/-2

3.8 (Card 6) Which of the below items are the positive sides of tax inspections for your business?

[INTERVIEWER: Accept up to two answers].

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

3.9 Have you ever expressed your disagreement about the results of tax inspections?

Yes	1	⇒ 3.10
No	0	
There are no controls	3	⇒ 3.12
Don't know/Refuse to answer	-1/-2	

3.10 What steps have you taken? [INTERVIEWER: Accept one answer in each line. If all the answers are No, then move to ⇒ 3.12].

	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 ⇒ 3.12	0 ⇒ 3.12	-1/-2 ⇒ 3.12

3.11 (Card 7) Please, tell me how satisfied you are with the results. [INTERVIEWER: Accept one answer in each line. Using a scale of 1-5, where '1' means "Fully dissatisfied" and '5' means "Fully satisfied"? [INTERVIEWER:: 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		
A. In the Appeal Commission of the SRC		-1/-2
B. In the Inter-Departmental Appeal Council		-1/-2
During the court trial		-1/-2

3.12 Do you consider it justified to observe nonpayment of taxes as economic crime and to prosecute for that?

Yes	1
No	0
DK/RA	-1/-2

4. TAX LAW ABIDANCE

4.1 (CARD 8) Which of the following definitions do you think should serve as the main goal of a tax authority [**Interviewer:** Accept two answers, writing first and second choices in right column].

1	Assist tax payers to calculate taxes according to the legislation	
2	Collect as much taxes as the business can afford	
3	Implement strict control of tax payers	
4	Fulfill the tax plan at any cost	
5	Effectively spend the government money	
6	Treat people with respect acting as exemplary public servant	
-1	Don't know	
-2	Refuse to answer	

4.2 (CARD 9) Please, tell me how justified it is to cheat on taxes when possible, using a scale of 1-10, where '1' means "Fully justified" and '10' means "Not justified at all",?

Code	
Don't know	-1
Refuse to answer	-2

4.3 (CARD 10) Do you think people cheat on taxes when possible, using a scale of 1-10, where '1' means "Nearly no one" and 10 means "Nearly everyone",?

Code	
Don't know	-1
Refuse to answer	-2

4.4 In your opinion, what are the main reasons for not paying or hiding the taxes? (**INTERVIEWER:** Accept up to two answers).

High taxes	1
Frequent changes or unclearness of tax legislation	2
Too high fines when tax errors are made, measures holding responsible are too strict	3
Complicated procedure of calculating and paying the taxes, too much paper work	4
The wish to escape appearing within the focus of the tax authorities	5
Difficulty or impossibility to get clear information, clarifications from the tax body	6
Frequency of tax inspections	7
Desperate financial situation	8
Unfair treatment of different business	9
Others do the same	10
Other (specify _____)	11
D/K/RA	-1 /-2

4.5 Do you think the theory, according to which the higher are the tax rates, the more people cheat on taxes, while, when the government reduces the taxes, everybody pays, and the budget gets more money, is applicable in Armenia?

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

4.6 If the government needs additional money in a force-majeure situation (in case of war, epidemic, disaster and etc), which would be the better option?

Taking debt from its people (e.g. issuing state bonds)	1
Taking debt from other countries	2
Raise taxes for that particular period	3
Other (specify _____)	4
Don't know/Refuse to answer	-1/-2

4.7 Let's imagine that the government has decided to reduce the taxes. Will people in Armenia be ready to cooperate, i.e. to stop cheating the taxes?

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

4.8 Would you agree to lower the taxes but to strengthen the responsibility in cases of breaching the law (add more fines and hold those who breach otherwise liable).

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

4.9 Do you think formulating (optimizing and planning) transactions in a certain way to reduce taxes is a permissible and quite acceptable practice (for example, if a company hires a disabled person, then it obtains a privilege in payment of profit tax; or opens a new company next to the existing one and/or divides it into parts to make use of the advantages of small businesses)?

It is acceptable	1	Why _____
It is not acceptable	0	Why _____
Don't know / Refuse to answer	-1 -2	

4.10 If the government decided to increase the tax rates, will you company take the responsibility to cover the additional tax costs?

Yes	1
No	0
Don't know	-1/

Refuse to answer	-2
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4.11 In your company which bodies are the decision makers in tax-related issues?

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

4.12 In many countries information exchange automatic systems are utilized which enable the information on transactions and earned income to be accessible for the tax authorities of those countries. Would you like Armenia to join all these international agreements?

As soon as possible	1
Yes, but beforehand raising awareness among this people and organizations in that country about the consequences of starting working that way	2
No as it will be a release of personal data	3
No, because it will result in lost assets for people and organizations in Armenia.	4
Other _____	5
Don't know, Refused to answer	-1 / -2

4.13 Do you think the formulating (optimizing and planning) transactions in a certain way to reduce taxes is a permissible and quite acceptable practice (for example, if a company formally hires a disabled person, then it obtains a privilege in payment of profit tax; or opens a new company next to the existing one and/or divides it into parts to make use of the advantages of small businesses)?

It is acceptable	1	Why _____
It is not acceptable	0	Why _____
Don't know / Refuse to answer	-1 -2	

4.14 If you were on a decision maker position in a state agency, which would be your three primary actions?

I would make the texts of tax laws more simple and more clear	1
I would decrease the frequency of legislation amendments	2
I would decrease the number of taxes	3
I would decrease tax rates	4

I would tighten the penalties for tax violations	5
I would improve the competency level of tax servants	6
I would introduce a simple system of tax administration	7
I would introduce tax privileges for business activity of tax payers	8
Other (Specify _____)	9
Don't know/Refuse to answer	-1/-2

4.15 Please, indicate, to what extent do you agree with the following statement using a scale of 1 to 4 where 1 means “Fully disagree” and 4 means “Completely agree”.

		Completely disagree	Disagree	Agree	Completely agree	DK/RA
1	Law applies equally to all taxpayers	1	2	3	4	-1/-2
2	In order to have fairer taxation system and society, you are ready to tolerate more sophisticated tax legislation.	1	2	3	4	-1/-2
3	I would rather buy more expensive goods from a seller who follows the laws than cheap ones but from the one who cheat on taxes.	1	2	3	4	-1/-2
4	If I am not provided with a proper coupon/document for buying products or services, I demand it.	1	2	3	4	-1/-2
5	If I witness tax cheating, I will report to tax authorities.	1	2	3	4	-1/-2
6	In 2015 the newly adopted Constitutional changes, transition to the parliamentary rule, will form a more trustworthy environment and people will be inclined to paying taxes properly.	1	2	3	4	-1/-2
7	If in Armenia the external debt reaches the level of 70% of GDP (to the dangerous and unacceptable limits), I will be ready to pay more taxes not letting Armenia be recognized as a defaulted country internationally.	1	2	3	4	-1/-2
8	If in Armenia the external debt reaches the level of 70% of GDP (to the dangerous and unacceptable limits), I will be ready to retire later or receive lower subsidy or lower salary so that the authorities do not increase tax rates.	1	2	3	4	-1/-2
9	According to the RA Law on Funded Pensions, currently all young employees must mandatory accumulate a portion of their salaries for the old ages and also with the same aim receiving funds from the government during their life: in these conditions, I am more inclined paying taxes.	1	2	3	4	-1/-2
10	After joining the Eurasian Economic Union, I am more inclined to pay taxes to contribute to solving the financial problems of this institution.	1	2	3	4	-1/-2

5. ACCESS TO INFORMATION

5.1 (Card 13) What are your main sources of receiving information about the changes in tax system/procedures? [**INTERVIEWER:** Accept up to three answers, writing first, second and third replies in right column].

1	Directly the tax bodies	
2	The website of the Tax Service	
3	Official bulletins	
4	Other persons/businesses	
5	Public agencies involved in protection of rights	
6	Printed sources	
7	Electronic media	
8	Social networks (Facebook, LinkedIn, Twitter...)	
9	Consultancy companies	
10	Mass media (TV, radio)	
11	None of the above [Do not read]	
-1/-2	Don't know/ Refuse to answer	

5.2 Please mention, what is the preferable and most reliable way of receiving information from a tax body? [**INTERVIEWER:** Accept up to two answers].

Visits to the tax payer service centers	1
Hot line	2
Phone call to the tax inspector whom I know or who provides service	3
Visits to websites: http://www.taxservice.am/ or www.customs.am	4
Call center	5
Written inquiry to the SRC to receive an official clarification	6
Written inquiry to the SRC to receive explanation (opinion)	7
Written inquiry to the RA Ministry of Finance to receive explanation (opinion) about the particular provisions of the law	8
Other (specify _____)	9
Don't know/ Refuse to answer	-1/-2

5.3 (Card 14) Using a scale of 1-5, where '1' means "Completely useless" and '5' means "Very useful", how would you assess the following services delivered by the RA Tax Service?

		Completely useless	Useless	Useful	Very useful	DK/RA
1.	Electronic system of submitting the reports	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.	System of registration of law abiding tax payers	1	2	3	4	-1/-2
7.	Tax calendar	1	2	3	4	-1/-2
8.	Email delivery system	1	2	3	4	-1/-2
9.	Hot line	1	2	3	4	-1/-2

10.	Call center	1	2	3	4	-1/-2
11.	Other (specify _____)	1	2	3	4	-1/-2

5.4 (Card 15) 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".

Control over currency regulation and law provisions	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 (specify _____)	1	2	3	4	5	-1/-2

5.5 What new services do you think should be delivered by the SRC?

6. CUSTOMS LAW ABIDANCE

6.1 Is your business involved in import and/or export operations?

Import	1
Export	2
Both	3
None	4 ⇒ Section 7
DK/RA	-1/-2

6.2 Through what agency should the coding be done in accordance with the FEA PL (External Economic Activity Product List) classification), in terms of most efficient public trust?

Through Customs Service	1
Directly through the importer	2
Through the Chamber of Commerce	3
Through other bodies	4
Not important	5
DK/RA	-1/-2

6.3 How would you characterize the existing in Armenia practices of determining the customs value based on the orientation prices.

It is appropriate and acceptable for the current situation in our country	1
It is imperfect since allows to subjectively refuse the method of the transaction's price	2
It is unacceptable, because, as a rule, is not based on the transaction price method	3
It is imperfect since the methodology of determining the orientation prices is not transparent	4
It is imperfect, Why _____	5
Other Specify (_____)	6
I am indifferent	7

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	0
Don't know, Refuse to answer	-1/-2

7. SUMMARY INFORMATION

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
DK	-1
RA	-2

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	-1
Refuse to answer	-2

7.3 How would you describe the perspectives of your organization/business over the next three 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
DK /RA	-1/-2

7.4 Who is the main client of your goods or services?

Individuals/final users/final consumers	1
Other companies	2
Government	3
NGOs or international organizations	4
Other (specify _____)	5
DK/ RA	-1/-2

Thank you

End of interview [INTERVIEWER: USE A 24-HOUR REGIME]

Hour |__|__| |__|__| Min.

