

Enterprises survey, Dushanbe

ID survey room |__|__|__|

A. CONTACT INFORMATION

For the purpose of this research project, we may want to reach you again in the future. For that reason, we ask you to provide detailed contact information about your enterprise, so we could easily contact you if necessary. Again, all these information are confidential and will not be shared with anyone besides the research team.

A.1	What is the name of your company?	
A.2	Company Tax ID (INN)	_ _ _ _ _ _ _ _ _ _ _ _ _ _
A.3	What is your name?	
A.4	What is your position?	<input type="checkbox"/> CEO <input type="checkbox"/> Bookkeeper <input type="checkbox"/> Other
A.5	What is your gender?	<input type="checkbox"/> Male <input type="checkbox"/> Female
A.6	What is your highest education level?	<input type="checkbox"/> Primary <input type="checkbox"/> Secondary <input type="checkbox"/> Tertiary
A.7	What is your phone number?	_ _ _ _ _ _ _ _ _ _ _ _ _ _
A.8	Could you provide the name and phone number of someone else we could call if we wanted to reach your company?	Name: _____ Phone number: _ _ _ _ _ _ _ _ _ _ _ _ _ _
A.9	What is the complete address of enterprise?	Address: _____

B. GENERAL INFORMATION

	Question	Answer	
B.1	In what area does your organization operate? (core business) <i>[Please mark <u>only one</u> answer]</i>	1. <input type="checkbox"/> Construction 2. <input type="checkbox"/> Services 3. <input type="checkbox"/> Manufacture 4. <input type="checkbox"/> Transport & communication	5. <input type="checkbox"/> Trade 6. <input type="checkbox"/> Public catering 7. <input type="checkbox"/> Other _____
B.2	Does your organization have high speed internet on premises?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No	
B.3	Does your organization use emails for business communication?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No	
B.4	Do you maintain accounting and tax records in your organization electronically using a specialized program (such as 1C , Excel etc.)?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No	
B.5	Who is responsible for keeping tax accounting in your company?	1. <input type="checkbox"/> CEO 2. <input type="checkbox"/> Full time bookkeeper	3. <input type="checkbox"/> Part time employee 4. <input type="checkbox"/> Other
B.6	Who is responsible for submission of tax reports in your company?	1. <input type="checkbox"/> CEO 2. <input type="checkbox"/> Full time bookkeeper	3. <input type="checkbox"/> Part time employee 4. <input type="checkbox"/> Other
B.7	Have you ever used electronic filing to submit tax documents?	1. <input type="checkbox"/> Yes 2. <input type="checkbox"/> No	
B.8	Why have you not used electronic filing?	1. <input type="checkbox"/> I did not know about it. 2. <input type="checkbox"/> I don't have internet access 3. <input type="checkbox"/> I don't want to spoil my relation with tax official	4. <input type="checkbox"/> I don't have trust in the system 5. <input type="checkbox"/> Paper form is more convenient 6. <input type="checkbox"/> No, for another reason _____

C. FILING REPORTS

In this Section, we will ask you some information about the taxes and accounting done by your enterprise. All your answers are strictly confidential and no information will be share with anyone else beside the research team.

Question		Answer			
C.1	How many times did all employees of your company visit tax authority office in 2013	_ _ _ N visits			
C.2	Now many visits were related to the following reasons from January to July 2014?	1. Filing reports	_ _ N visits		
		2. Accounting act	_ _ N visits		
		3. Tax inspection	_ _ N visits		
		4. Tax appeal	_ _ N visits		
		5. Obtain letters	_ _ N visits		
		6. Tax consultations	_ _ N visits		
		7. Other (indicate)	_ _ N visits		
C.3	From January to July 2014, during a typical visit to tax authority office to file tax reports, how much time did employees of your company spend on each of the following:	1. Time to travel (both directions)	_ _ h	_ _ min	
		2. Staying in line	_ _ h	_ _ min	
		3. Attendance at tax inspector office for checking reports and submission	_ _ h	_ _ min	
		4. Staying in line to sign tax reports by a head of tax office	_ _ h	_ _ min	
		5. Obtaining tax payments verification act	_ _ h	_ _ min	
		6. Calculation of tax due and filling in tax reports at tax office	_ _ h	_ _ min	
		7. Other (indicate)	_ _ h	_ _ min	
C.4	From January to July 2014, during a typical monthly preparation of tax reports , how much time did employees of your company spend in calculating taxes and completing tax forms?	_ _ h	_ _ min		
C.5	How many times did your company submit corrected and additional tax reports from January to July 2014?	_ _ _			
C.6	How many times did tax inspectors visit your company from January to July 2014?	_ _ _			
	Please evaluate the following characteristics of Tax Committee using the range from 1 to 4	1. Very Bad	2. Bad	3. Good	4. Very Good
C.7	1. Professionalism and competency of tax officials	1. []	2. []	3. []	4. []
C.8	2. Readiness to help	1. []	2. []	3. []	4. []
C.9	3. Fairness and honesty	1. []	2. []	3. []	4. []
	Please indicate your level of satisfaction with the following aspects of taxation using the range from 1 to 4	1. Very Dissatisfied	2. Dissatisfied	3. Satisfied	4. Very Satisfied
C.10	1. Amount of time required for tax accounting	1. []	2 []	3. []	4. []
C.11	2. Clarity of tax legislation	1. []	2. []	3. []	4. []
C.12	3. Level of tax rates	1. []	2. []	3. []	4. []

<p>Next, we will ask about unofficial payments to tax officials. Please be assured that we do not imply in any way that your company makes unofficial payments. Instead, we want to learn how things work in general. Remember, your responses are confidential and all results will be calculated as an aggregate of all businesses, and not linked to you.</p>			
C.13	<p>Would you say the following statement is always, often, rarely or never true? <i>"It is common for firms in my line of business to have to pay some irregular 'additional payments/gifts' to tax officials"</i></p>	<p>1. <input type="checkbox"/> Always true 2. <input type="checkbox"/> Often true</p>	<p>3. <input type="checkbox"/> Rarely true 4. <input type="checkbox"/> Never true</p>
C.14	<p>Which of the following mean of unofficial payments is most commonly used usually in case of unofficial agreement on amount of tax or fine due by companies in your line of business?</p>	<p>1. <input type="checkbox"/> Cash 2. <input type="checkbox"/> Goods or services for free of charge 3. <input type="checkbox"/> Services provided by other companies 4. <input type="checkbox"/> Other, indicate: _____</p>	
C.15	<p>Why do you think some companies in your line of business agree to make unofficial payments or conclude unofficial negotiation on amount of tax or fine with tax officials? (please, flag all appropriate answers)</p>	<p>1. <input type="checkbox"/> Companies do not keep accounting 2. <input type="checkbox"/> Companies hide incomes 3. <input type="checkbox"/> Companies do not know how to keep accounting and calculate tax due 4. <input type="checkbox"/> Tax inspector insist to tax particular amount to fulfill his tax collection plan 5. <input type="checkbox"/> Tax inspector threatens companies with higher taxes and penalties 6. <input type="checkbox"/> Other: _____ 7. <input type="checkbox"/> None of them</p>	