**Survey of Tax and Subsidy Perceptions in Nigeria**

**FIRM**

#####  **Supervisor’s ID No: Interviewer’s ID No Respondent No:**

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##### ***Interviewer’s Name:………………………………… Order Of call:………………………………………….***

***Supervisor Name:…………………………….….… Call Commenced:………………..…..……………..***

##### ***Back Checked By:………………………….….…... Call Completed:…………………………….………..***

##### ***Date of interview:…………………………………… Respondent Phone Nos……………………………***

Good day, my name na .......................................................................i am from practical sampling international (PSI) an independent research organisation i no dey represent di government or any political party. We dey find out di views of firm/ companies in Nigeria about di economic situation of di country and how di economy dey dey manage. Today we don select your firm/company at random to take part for dis survey and we go like to discuss dis matter with you.

 Your answers go dey secret. Dem will be put together with other 8000 firms/companies we dey talk to all over Nigeria to get over all picture. I go like to talk to di owner or other senior staff wen know well well about di day to day activities of dis organisation.

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| ***Business Name*** |  |
| ***Respondent’s Full Names*** |  |
| ***Alternative Contact Person Phone number*** |  |
| ***Alternative Contact Person Name (Full name)*** |  |
| ***Gender*** | ***Male*** | ***1*** |
| ***Female*** | ***2*** |
| ***Detailed Business Address*** |  |
| ***Landmark*** |  |
| ***City*** |  |
| ***Town/Locality*** |  |

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| --- |
| **Regions (Nigeria)** |
| South West | **1** | North West | **4** |
| South South | **2** | North East | **5** |
| South East | **3** | North Central | **6** |

|  |
| --- |
| **States (Nigeria)** |
| Abia | **1** | Crossriver | **9** | Imo | **17** | Lagos | **25** | Rivers | **33** |
| Adamawa | **2** | Delta | **10** | Jigawa | **18** | Nasarawa | **26** | Sokoto | **34** |
| AkwaIbom | **3** | Ebonyi | **11** | Kaduna | **19** | Niger | **27** | Taraba | **35** |
| Anambra | **4** | Edo | **12** | Kano | **20** | Ogun | **28** | Yobe | **36** |
| Bauchi | **5** | Ekiti | **13** | Katsina | **21** | Ondo | **29** | Zamfara | **37** |
| Bayelsa | **6** | Enugu | **14** | Kebbi | **22** | Osun | **30** |  |  |
| Benue | **7** | Fct - Abuja | **15** | Kogi | **23** | Oyo | **31** |  |  |
| Borno | **8** | Gombe | **16** | Kwara | **24** | Plateau | **32** |  |  |

**LGA**

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**LOCALITY/AREA OF BUSINESS**

|  |
| --- |
| **Urban……..1****Rural………2** |

 **SECTION A: BASIC INFORMATION ABOUT THE FIRM**

|  |
| --- |
| 1. **Wetin bi your position for dis organisation?**
 |
| Owner  | 1 |
| General Manager | 2 |
| Other Senior Staff | 3 |

|  |
| --- |
| 1. **How many employees do you currently have?**
 |
| 5-9  | 1 |
| 10-20 | 2 |
| 21-30 | 3 |
| 31-40 | 4 |
| 41-49 | 3 |
| No Know (DNR) | 98 |
| No wan talk (DNR) | 99 |

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| 1. **Which type of business you dey into?**
 |  |
| **TYPE OF BUSINESSES** |  |
| **Finance & Insurance** (Financial Institutions, Insurance) (Indigenous Thrift Collectors (e.g. Esusu/Ajoo), Individual Mobile Money Payment Processors, Informal Corporative Societies/Associations ) | 1 |
| **Information & Communication Technology (ICT)** (Publishing, Sound Recording And Music Production, IT/Networking Providers (Individuals/Small Companies), Internet Cafe, Hardware And Software Sellers, Bloggers/Internet Content Providers Etc.) | 2 |
| **Hospitality** - Accommodation & Food, Small Restaurants/Food Kiosks, Tourist Guides, Hotels, Restaurant, Guest Houses, Motels, Resorts, Fast Food Restaurants), Retail and Wholesalers of drinks | 3 |
| **Crude petroleum and natural gas** (Individual retailers/distributors of Oil And Gas Products) | 4 |
| **Agriculture- Sales of agricultural produce** (Processed animal feeds and concentrate, animal feeding equipment) | 5 |
| **Dredging, Quarrying & Building Materials:** Retailers of sand/granite/ore and other mining products, Dredging/Quarrying companies. Sales of building materials and construction equipment, sale of house fittings materials | 6 |
| **Services –** Real Estate, Law firm, Hairdressing, Tailoring, Barbing, Beauty and Spa, sales of beauty products … | 7 |
| Manufacturing Companies | 8 |
| **Educational Institutions-** Schools (Primary, Secondary etc.) | 9 |
| **Other Retails categories** (Shops that sell clothes, watches, bicycles, gas/cylinders, Retails and wholesalers of drinks) | 10 |
| **Supermarkets /Mini Marts/Grocery stores (**, i.e. a bulk seller of food/ non-perishable foods that are packaged in bottles, boxes, cans, bread, pastries, dairy products, fruits and fresh produce. | 11 |
| Others Write ………………………………. | 88 |

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| 1. **Ownership type**
 |
| Sole Proprietorship | 1 |
| Partnership  | 2 |
| Limited Liability Company | 3 |
| Other: Write | 88 |

|  |
| --- |
| 1. **Dis business dey registered with corporate affairs commission – (CAC )**
 |
| Yes |  1 **GO TO Q8** |
| No | 2 |

|  |
| --- |
| 1. **Wetin bi di main reason why you never register your business ?**
 |
| Haven’t got around to it | 1 |
| Di upfront costs of registering are too high | 2 |
| I am worried that I will pay more tax or other fees if I register | 3 |
| I get no benefit from being registered | 4 |
| Other (specify) | 88 |
| No Know | 98 |
| No wan talk  | 99 |

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| 1. **In di near future you plan to register your business?**
 |
| Yes | 1 **GO TO Q10** |
| No | 2 **GO TO Q10** |

***anisation are you registered t0tered t0e up to 10employeesale of the HH Survey***

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| 1. **Di address you give me at di beginning bi di registered office?**
 |
| Yes |  **1 GO TO Q10** |
| No |  **2**  |

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| --- |
| 1. **Kindly tell me di address of di registered office.**
 |
|  |

|  |
| --- |
| 1. **Dis business dey registered with trade/ market association/ professional bodies?**
 |
| **Organisations/Associations** | **YES** | **NO** |
| Professional bodies (ICAN, CIPM, NIM, NBA………) | 1 | 2 |
| Trade/Market Associations | 1 | 2 |
| Other Write  | 88 | 88 |

|  |
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| 1. **Dis business get other branch/ branches**
 |
| Yes | 1 |
| No |  2 **GO TO Q13** |

|  |
| --- |
| 1. **All together, how many branches dis business get (plus dis one)?**
 |
| Number |  |
| No know **[DNR]** | 98 |

|  |
| --- |
| 1. **Wen did you start/begin dis business?**
 |
| Less than a year ago | 1 |
| 1 to 2 years ago | 2 |
| 3-5years ago | 3 |
| 6-10 years ago | 4 |
| More than 10yrs ago | 5 |
| No know (DNR) | 98 |

|  |
| --- |
| 1. **Has di number of staff increased, bi di same or decreased in di past three years?**
 |
| Increased | 3 |
| Stayed the same  | 2 |
| Decreased | 1 |
| No Know (DNR) | 98 |

|  |
| --- |
| 1. **You get plans to expand or reduce di size of di business within di next year?**
 |
| Plan to expand | 1 |
| Expect to stay di same | 2 |
| Plan to reduce | 3 |
| No Know **[DNR]** | 98 |

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| 1. **Shey your firm/ company get its own bank account ?**
 |
| Yes | 1 |
| No | 2 |
| No want talk  | 99 |

|  |
| --- |
| 1. **Wetin bi di average sale revenue/turnover in Naira wey your business make in a month?**
 |
| ( N................................................) |
| No Know (DNR) | 98 |
| No wan talk  | 99 |

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| 1. **Your business makes gain or loss last year?** (READ OUT)
 |
| Made a gain last year  | 3 |
| Neither made a gain or a loss last year (breakeven) | 2 |
| Made a loss last year | 1 |
| No Know (DNR) | 98 |
| No wan talk  | 99 |

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| 1. **How you go rate your firm’s present condition compare to 3 years ago?**
 |
| Worse well well  | 1 |
| Worse  | 2 |
| Same | 3 |
| Better | 4 |
| Better well well  | 5 |
| No know *[DNR]* | 98 |

|  |
| --- |
| 1. **You expect your firms condition to be better or worse 3 years from now**
 |
| Worse well well  | 1 |
| Worse  | 2 |
| Same | 3 |
| Better | 4 |
| Better well well  | 5 |
| No know *[DNR]* | 98 |

**SECTION B: TAX MORALE**

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| --- |
| 1. **Which one of dis options dey very close to wetin you think about firm wey no dey pay taxes on income?**

[Read out options] |
| No dey wrong at all  | 3 |
| Wrong but understandable  | 2 |
| Wrong and punishable | 1 |
| No know *[Do not read]* | 98 |
| No wan talk [DNR] | 99 |

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| --- |
| 1. **Now i go read out series of statements about your views of taxation and fees. For each statement abeg tell me if you gree no gree or neither gree nor no gree** .
 |
|  | **Gree** | **Neither gree nor no gree** |  **No gree** | **No Know [DNR]** | **No wan talk [DNR]** |
| a) Di tax authorities always get di right to make firms pay taxes. | 3 | 2 | 1 | 98 | 99 |
| b)Tax Evasion is never justified | 3 | 2 | 1 | 98 | 99 |
| c) Almost every small company cheat to some extent if they could get away with it. | 3 | 2 | 1 | 98 | 99 |
| d) My small company would not pay taxes if I knew say dey will not catch us | 3 | 2 | 1 | 98 | 99 |
| e) Small companies should refuse to pay taxes until dey get better services from di government.  | 3 | 2 | 1 | 98 | 99 |

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| 1. **How i go read to your two statements about taxation. After i don read di two statements abeg tell me how for you**

 **gree or no gree with each statemet.** |
|  | **Gree** | **Neither Agree nor Disagree** | **No gree**  | **No Know [DNR]** | **No wan talk [DNR]** |
| a) Firms should pay their taxes to The State Government in order for the state to develop | 3 | 2 | 1 | 98 | 99 |
| b) The State Government can find enough resources for development without having to tax small firms | 3 | 2 | 1 | 98 | 99 |

**SECTION C: TAX AND SERVICES**

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| 1. Wetin bi your opinion on di quality of service provided by di following in di area where your firm dey operate from **[Read out options]**
 |
|   | **Good well well**  | **Fairly Good** | **Neither good nor bad** | **Fairly Bad** | **Bad well well**  | **No know*[DNR]*** |
| A. | Telecommunications | 5 | 4 | 3 | 2 | 1 | 98 |
| **B.** | Electricity | 5 | 4 | 3 | 2 | 1 | 98 |
| **C** | Public transportation | 5 | 4 | 3 | 2 | 1 | 98 |
| **D** | Financial Institutions | 5 | 4 | 3 | 2 | 1 | 98 |
| **E** | Law Court | 5 | 4 | 3 | 2 | 1 | 98 |
| **F** | Labour regulation | 5 | 4 | 3 | 2 | 1 | 98 |
| **G** | Roads | 5 | 4 | 3 | 2 | 1 | 98 |
| **H** | Security | 5 | 4 | 3 | 2 | 1 | 98 |

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| 1. **You think say public services in area where your firm dey operate from don get worse well well a little worse, stayed di same, get better or get better well well over di last three years ?**
 |
| Well well  | 1 |
| Worse  | 2 |
| Same | 3 |
| Better | 4 |
| Better well well  | 5 |
| No know *[DNR]* | 98 |

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| 1. **Now i go read you list of public services for each one abeg tell me if yours firm go dey willing to pay additional taxes or fees in order to get improve services**.
 |
|   | **Willing well well**  | **Maybe Willing** | **No dey Willing** | **No Know [DNR]** | **No wan talk [DNR]** |
| A. | Telecommunications | 3 | 2 | 1 | 98 | 99 |
| **B.** | Electricity | 3 | 2 | 1 | 98 | 99 |
| **C** | Public transportation | 3 | 2 | 1 | 98 | 99 |
| **D** | Financial Institutions | 3 | 2 | 1 | 98 | 99 |
| **E** | Law Court | 3 | 2 | 1 | 98 | 99 |
| **F** | Labour regulation | 3 | 2 | 1 | 98 | 99 |
| **G** | Roads | 3 | 2 | 1 | 98 | 99 |
| **H** | Security | 3 | 2 | 1 | 98 | 99 |

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| 1. **How youn dey satisfied or no dey satisfied with di way di state government don spent di moeny dem collect from taxes?** [Read Options]
 |
| Satisfied well well  | 5 |
| Somehow satisfied | 5 |
| Neither satisfied nor dissatisfied |  3 |
| No dey satisfied | 2 |
| No dey satisfied at all  | 1 |
| No know [DNR] | 98 |
| No wan talk [DNR]  |  99 |

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| 1. **And what about dis local government? How satisfied you dey with di way dem spend di money dem**

**collect from levies and fees?** [Read Options] |
| Satisfied well well  | 5 |
| Somehow satisfied | 5 |
| Neither satisfied nor dissatisfied |  3 |
| No dey satisfied | 2 |
| No dey satisfied at all  | 1 |
| No know [DNR] | 98 |
| No wan talk [DNR] | 99 |

**SECTION D: TRUST IN GOVERNMENT AND TAX AUTHORITIES**

|  |
| --- |
| 1. **How much trust wey firm like your own get for each of di following government bodies?**
 |
|  | **No trust at all** | **Trust small**  | **Trust****somehow** | **A great deal of trust** | **No Know****(DNR)** | **No wan talk** **(DNR)** |
| Community Leaders | 1 | 2 | 3 | 4 | 98 | 99 |
| Local Government | 1 | 2 | 3 | 4 | 98 | 99 |
| State Government | 1 | 2 | 3 | 4 | 98 | 99 |
| Federal Government | 1 | 2 | 3 | 4 | 98 | 99 |

|  |
| --- |
| 1. **And how much trust wey firm like your own get for each of is following government tax authorities**
 |
|  | **No trust at all** | **Trust****Small**  | **Trust****somehow** | **A great deal of trust** | **No Know****(DNR)** | **No wan talk** **(DNR)** |
| Federal Inland Revenue Service (FIRS) | 1 | 2 | 3 | 4 | 98 | 99 |
| State Inland Revenue Service  | 1 | 2 | 3 | 4 | 98 | 99 |
| LGA tax Office | 1 | 2 | 3 | 4 | 98 | 99 |
| Trade/Market Association | 1 | 2 | 3 | 4 | 98 | 99 |

|  |
| --- |
| 1. **Now i go read you list of different government bodies to which firm like your own fit pay taxes, for each one tell me how likely you think e dey to misuse tax revenue.**
 |
|  | **Not Likely** | **Somehow Likely** | **Likely well well**  | **No Know [DNR]** | **No wan talk [DNR]** |
| a) Chiefs/traditional leaders | 3 | 2 | 1 | 98 | 99 |
| b) Local government | 3 | 2 | 1 | 98 | 99 |
| c)Di State Government | 3 | 2 | 1 | 98 | 99 |
| d) National Assembly | 3 | 2 | 1 | 98 | 99 |
| e) Federal Government | 3 | 2 | 1 | 98 | 99 |

**SECTION E: POLITICAL SUPPORT**

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| --- |
| 1. **Generally speaking to which extent you approve or no approve of di policies for small companies by di following**
 |
|  | **Approve well well**  | **Somehow Approve** | **Neither Approve Nor No approve** | **Somehow no approve** | **No approve well well**  | **No Know****(DNR)** |
| President Buhari | 5 | 4 | 3 | 2 | 1 | 98 |
| Governor of this state | 5 | 4 | 3 | 2 | 1 | 98 |
| Di Local Government Chairman in dis area | 5 | 4 | 3 | 2 | 1 | 98 |

|  |
| --- |
| 1. **In dis last election for president shey you mvote for president Buhari?**
 |
| Yes | 1 |
| No | 2 |
| I no vote | 3 |
| No wan talk [DNR] | 99 |

|  |
| --- |
| 1. **In di last election for governor, shey you vote for di current governor ?**
 |
| Yes | 1 |
| No | 2 |
| No dey fit to vote  | 3 |
| No wan talk [DNR] | 99 |

|  |
| --- |
| 1. **In di last election for Local Governemnt, shey you vote for di current chairman/ chairperson**
 |
| Yes | 1 |
| No | 2 |
| No dey fit to vote  | 3 |
| Local government officials no dey elected in dis area  | 4 |
| No wan talk [DNR] | 99 |

**SECTION F: TAX LIABILITY, PAYMENTS AND RECORDS**

|  |
| --- |
| **36a. Which of di following type of taxes your company liable for? i.e. Which ones your company supposed to pay (even if you no dey actually pay dem)?** |
| **36b**. Which type of taxes your company don pay in di last year? |
| **36c.** Wetin bi di total amount your company paid in di last year? |
|  (***INTERVIEWER: if respondent does more than 1 payment in a year, ask for the average amount of the total payments made. DO NOT attempt to calculate this for the respondent, tell them you just want to get a sense from the respondent about the average size of payment)*** |
| **Type** | **36a****Taxes suppose to** | **36b****Taxes paid in di past year** | **36c****Total Amount Paid in di last year** |
| VAT/Consumption tax | 1 | 1 |  |
| Capital Gains Tax | 2 | 2 |  |
| Company Income /Cooperation Tax | 3 | 3 |  |
| Personal Income taxes of employees and directors(assessment of directors | 4 | 4 |  |
| Stamp Duties | 5 | 5 |  |
| LASSA/Signage tax | 6 | 6 |  |
| Tertiary Education Tax | 7 | 7 |  |
| Tenement rates | 8 | 8 |  |
| Land use/property Charges | 9 | 9 |  |
| Road/Toll Charges | 10 | 10 |  |
| Cooperate business Permit | 11 | 11 |  |
| Business Premises Rate | 12 | 12 |  |
| Running business levy | 13 | 13 |  |
| Local Market Shop Permit | 14 | 14 |  |
| Trade Permit | 15 | 15 |  |
| Others (Specify) | 16 | 16 |  |
| None of the above | 17 | 17 |  |
| Others (Specify) | 88 | 88 |  |

|  |
| --- |
| **37. You registered for Value Added Tax? (VAT)** |
| Yes | 1  |
| No | 2 |
| No Know | 98 |
| No wan talk  | 99 |

|  |
| --- |
| 1. **You dey keep records for tax purposes?**
 |
| Yes |  1 **GO TO Q40** |
| No | 2  |
| No Know | 98 |
| No wan talk  | 99 |

|  |
| --- |
| 1. **Why you no dey keep tax records?. ?**
 |
| Dey waste time  | 1 |
| Dey costly to execute  | 2 |
| I no know how to keep such records  | 3 |
| Not needed for anything  | 4 |
| Others Write  | 88 |
| No Know | 98 |
| No wan talk  | 99 |

|  |
| --- |
| 1. **Anybody don ever ask you for your tax records or to provide tax return?.**
 |
| Yes | 1 |
| No | 2 |
| No Know | 98 |
| No wan talk  | 99 |

|  |
| --- |
| 1. **Wetin bi your opinion about di amount of money wey your business dey currently pay as tax? ...*.(***Read Out Options)
 |
| A heavy burden | 1 |
| A small burden | 2 |
| No burden at all | 3 |
| No Know | 98 |
| No wan talk  | 99 |

**SECTION G: TAX REFUSAL, FINES, BRIBES AND PROTECTION MONEY**

|  |
| --- |
| 1. **You don ever refuse to pay tax or fee to di government??**
 |
| Yes |  1 **CONTINUE** |
| No |  2 **GO TO Q45** |

|  |
| --- |
| 1. **Wetin make your firm/ company refuse to pay?** Multiple responses possible
 |
| Tax officials dey corrupt | 1 |
| No information about wetin and how to pay | 2 |
| Costly or payment system dey waste time  | 3 |
| To refund dey slow  | 4 |
| High rates | 5 |
| Legislation no dey clear  | 6 |
| Other write ............. | 88 |

|  |
| --- |
| 1. **How often you dey refuse to pay tax or fee to di government?**
 |
| Often | 1 |
| Several times | 2 |
| Once or Twice | 3 |

|  |
| --- |
| 1. **You don ever get any fine or sanction for late/ not paying tax to di government?**
 |
| Yes |  1 **CONTINUE** |
| No |  2 **GO TO Q48** |

|  |
| --- |
| 1. **Which type of sanction you get?**
 |
| I get fine | 1 |
| My company or shop dey closed until I paid |  2 |
| Tax collector take something wen dey important until i pay.  | 3 |

|  |
| --- |
| 1. **Overall, how di fine wey you pay big reach**
 |
| Huge | 1 |
| Moderate | 2 |
| Low | 3 |

|  |
| --- |
| 1. **How often you think say tax officials dey ask firms to give dem bribes or settlements so dat dem go avoid or**

 **reduce di amount dem suppose to pay** |
| Never | 1 |
| Occasionally | 2 |
| Often | 3 |
| Always | 4 |
| No know *[Do not read]* | 98 |
| No wan talk *[Do not read]* | 99 |

|  |
| --- |
| 1. **Roughly, how much you think say firms like your own dey typically get to pay bribe to tax official each year?**
 |
| ( N................................................) |
| No know/No remember | 98 |
| No wan talk | 99 |

|  |
| --- |
| 1. **You don ever dey force to pay illegal fee, to protect your shop/ business/merchandise so that dem no go**

 **damage ............ in did last year?** |
| Yes | 1 |
| No |  2 **GO TO Q54** |

|  |
| --- |
| 1. Whom you dey force to pay di illegal fee to ?**Multiple responses possible**
 |
| Touts/Area boys | 1 |
| Local Council Officials | 2 |
| Trade/Market associations | 3 |
| Motor park officials | 4 |
| Others Specify.................................................... | 88 |

|  |
| --- |
| 1. **How often you dey dey force to pay dis illegal fee for protection in di last 12 months?**
 |
| Once | 1 |
| Twice | 2 |
| Thrice | 3 |
| 4 times or more | 4 |

|  |
| --- |
| 1. **In total, how much has your company/firm had to pay in protection money in di last year?**
 |
| (N................................................) |

**SECTION H: INFORMATION, KNOWLEDGE AND AVOIDANCE**

|  |
| --- |
| 1. **Based on your experience, how easy or hard e dey for firm like your own dey do each of di following?.** [*Interviewer: Probe for strength of opinion]*
 |
|  | **Easy well well**  | **Easy** | **Hard**  | **Hard** **Well well**  | **Don’t have to pay taxes** ***[DNR]*** | **No Know*[DNR]*** |
| A  | To find out what taxes and fees dey are supposed to pay todi government? | 4 | 3 | 2 | 1 | 7 | 98 |
| B. | To find out how government uses di revenues from firm’s taxes and fees? | 4 | 3 | 2 | 1 | 7 | 98 |
| C**.** | To avoid paying di taxes that dey owe to government? | 4 | 3 | 2 | 1 | 7 | 98 |
| D.  |  To Obtain Pioneer status or di tax exemptions for your firm. | 4 | 3 | 2 | 1 | 7 | 98 |

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| 1. **Which of di following statement you gree with ?**
 |
| **Statement 1:** **I know di amount of tax that my company has to pay in advance** | **Statement 2:** **I never get any idea of how much tax my company has to pay.** |
| **Agree With Statement****1** | **Agree With Statement****2** |
| Gree With Neither *[Do not read]* | 3 |
| Don’t know *[Do not read]* | 98 |

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| 1. **Which of the following statements do you agree with?**
 |
| **Statement 1:** **I know the amount of bribe that my company has to pay in advance** | **Statement 2:** **I never have any idea about the amount of bribe that my company has to pay in advance** |
| **Gree With Statement****1** | **Gree With Statement****2** |
| Gree With Neither *[Do not read]* | 3 |
| No know *[Do not read]* | 98 |

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| --- |
| 1. **For each type of tax i go like you to tell me how easy you think say e dey not to pay di full amount that is owed to government?**
 |
|  | **Easy** | **Neither easy****nor hard**  | **Hard** | **No Know [DNR]** | **No wan talk [DNR]** | **No dey Applicable****[DNR]** |
| VAT/Consumption tax | 3 | 2 | 1 | 98 | 99 | 97 |
| Capital Gains Tax | 3 | 2 | 1 | 98 | 99 | 97 |
| Company Income /Cooperation Tax | 3 | 2 | 1 | 98 | 99 | 97 |
| Personal Income taxes of employees and directors(assessment of directors | 3 | 2 | 1 | 98 | 99 | 97 |
| Stamp Duties | 3 | 2 | 1 | 98 | 99 | 97 |
| LASSA/Signage tax | 3 | 2 | 1 | 98 | 99 | 97 |
| Tertiary Education Tax | 3 | 2 | 1 | 98 | 99 | 97 |
| Tenement rates | 3 | 2 | 1 | 98 | 99 | 97 |
| Land use/property Charges | 3 | 2 | 1 | 98 | 99 | 97 |
| Road/Toll Charges | 3 | 2 | 1 | 98 | 99 | 97 |
| Cooperate business Permit | 3 | 2 | 1 | 98 | 99 | 97 |
| Business Premises Rate | 3 | 2 | 1 | 98 | 99 | 97 |
| Running business levy | 3 | 2 | 1 | 98 | 99 | 97 |
| Local Market Shop Permit | 3 | 2 | 1 | 98 | 99 | 97 |
| Trade Permit | 3 | 2 | 1 | 98 | 99 | 97 |

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| --- |
| 1. **How often you think say small firms like your own dey apy di following list of taxes in dis country?**

[Read out options] |
|   | **Always** | **Often** | **Rarely** | **Never** | **No know*****[DNR]*** |
| VAT/Consumption tax | 4 | 3 | 2 | 1 | 98 |
| Capital Gains Tax | 4 | 3 | 2 | 1 | 98 |
| Company Income /Cooperation Tax | 4 | 3 | 2 | 1 | 98 |
| Personal Income taxes of employees and directors(assessment of directors | 4 | 3 | 2 | 1 | 98 |
| Stamp Duties | 4 | 3 | 2 | 1 | 98 |
| LASSA/Signage tax | 4 | 3 | 2 | 1 | 98 |
| Tertiary Education Tax | 4 | 3 | 2 | 1 | 98 |
| Tenement rates | 4 | 3 | 2 | 1 | 98 |
| Land use/property Charges | 4 | 3 | 2 | 1 | 98 |
| Road/Toll Charges | 4 | 3 | 2 | 1 | 98 |
| Cooperate business Permit | 4 | 3 | 2 | 1 | 98 |
| Business Premises Rate | 4 | 3 | 2 | 1 | 98 |
| Running business levy | 4 | 3 | 2 | 1 | 98 |
| Local Market Shop Permit | 4 | 3 | 2 | 1 | 98 |
| Trade Permit | 4 | 3 | 2 | 1 | 98 |

|  |
| --- |
| 1. **In general, how often you think say small firms wey dey employ people wen no reach 50 dey avaoid to pay taxes?**
 |
| Always | 1 |
| Often | 2 |
| Rarely | 3 |
| Never | 4 |
| No know *[DNR]* | 98 |

|  |
| --- |
| 1. **If a firm avoid to pay tax, how likely or no dey likely you think say dem go catch dem ?**
 |
| Likely  | 5 |
| Somehow likely | 4 |
| Neither likely nor unlikely | 3 |
| Somehow no dey unlikely | 2 |
| No likely well well  | 1 |
| No know *[DNR]* | 98 |

|  |
| --- |
| 1. **If dem caught firm wen no pay tax, which size of penalty dem dey likely to pay ?**
 |
| No penalty | 3 |
| Modest penalty | 2 |
| Heavy penalty | 1 |
| No know *[DNR]* | 98 |

**SECTION I: FAIRNESS**

|  |
| --- |
| 1. **You think say small businesses in all sectors dem dey tax di same way or not?**
 |
| Yes – small business in all sectors are taxed to the same extent |  1 **GO TO Q64** |
| No – small business in some sectors are taxed more heavily than other sectors |  2 **GO TO Q63** |
| No Know | 98 |
| I wan talk  | 99 |

|  |  |
| --- | --- |
| 1. **Which type of business you dey into?**
 |  |
| **TYPE OF BUSINESSES** |  |
| **Finance & Insurance** (Financial Institutions, Insurance) (Indigenous Thrift Collectors (e.g. Esusu/Ajoo), Individual Mobile Money Payment Processors, Informal Corporative Societies/Associations ) | 1 |
| **Information & Communication Technology (ICT)** (Publishing, Sound Recording And Music Production, IT/Networking Providers (Individuals/Small Companies), Internet Cafe, Hardware And Software Sellers, Bloggers/Internet Content Providers Etc.) | 2 |
| **Hospitality** - Accommodation & Food, Small Restaurants/Food Kiosks, Tourist Guides, Hotels, Restaurant, Guest Houses, Motels, Resorts, Fast Food Restaurants), Retail and Wholesalers of drinks | 3 |
| **Crude petroleum and natural gas** (Individual retailers/distributors of Oil And Gas Products) | 4 |
| **Agriculture- Sales of agricultural produce** (Processed animal feeds and concentrate, animal feeding equipment) | 5 |
| **Dredging, Quarrying & Building Materials:** Retailers of sand/granite/ore and other mining products, Dredging/Quarrying companies. Sales of building materials and construction equipment, sale of house fittings materials | 6 |
| **Services –** Real Estate, Law firm, Hairdressing, Tailoring, Barbing, Beauty and Spa, sales of beauty products  | 7 |
| Manufacturing Companies | 8 |
| **Educational Institutions-** Schools (Primary, Secondary etc.) | 9 |
| **Other Retails categories** (Shops that sell clothes, watches, bicycles, gas/cylinders, Retails and wholesalers of drinks) | 10 |
| **Supermarkets /Mini Marts/Grocery stores (**, i.e. a bulk seller of food/ non-perishable foods that are packaged in bottles, boxes, cans, bread, pastries, dairy products, fruits and fresh produce. | 11 |
| Others Write ………………………………. | 88 |

|  |
| --- |
| 1. **Shey tax officials dey treat small firms run by people from different ethnic groups di same or dem dey**

 **provide better/worse treatment to same groups than others ?** |
| The same | 1 |
| Provide better/worse treatment to some groups relative to others | 2 |
| No Know (DNR) | 98 |

|  |
| --- |
| 1. **Do tax officials treat small firms run by people from different religion the same or do they do they provide**

 **better/worse treatment to some groups relative to others?** |
| Di same | 1 |
| Provide better/worse treatment to some groups relative to others | 2 |
| No Know (DNR) | 98 |

|  |
| --- |
| 1. **Shey tax officials dey reat firms run by wen and women di same or dem dey provide better/worse treatment**

 **to one dan di other. ?** |
| The same | 1 |
| Provide better/worse treatment to some groups relative to others | 2 |
| No Know (DNR) | 98 |

**SECTION J: VOICE AND PARTICIPATION**

|  |
| --- |
| 1. **Your company dey get regular, communication from government on di type of taxes dem suppose to pay?**
 |
| Yes | 1 |
|  No | 2 |

|  |
| --- |
| 1. **Your company dey get demand notices with di taxes dem suppose to pay ?**
 |
| Yes | 1 |
|  No | 2 |

|  |
| --- |
| 1. **In di last 3 years any government official don visit your company for consultation over tax matter or irregularities**
 |
| Yes | 1 |
|  No | 2  |

|  |
| --- |
| 1. **Your company don cover filled an objection/complain on tax matter? ?**
 |
| Yes | 1 |
| No |  2 **GO TO 72** |

|  |
| --- |
| 1. **How satisfied you dey with di way dem take handle di case**

 (Abeg mark only one answer) |
| Satisfied well well | 5 |
| Satisfied  | 4 |
| Neither satisfied nor no dey satisfied | 3 |
| No dey satisfied  | 2 |
| No dey satisfied well well | 1 |
| No know (DNR) | 98 |

|  |
| --- |
| 1. **Regardless of whether your company don complain or not if e wan make complain, how confident you dey say di case go dey handle fairly**
 |
| Confident well well  | 2 |
| No dey Confident at all  | 1 |
| No Know (DNR) | 98 |

**SECTION K: MAJOR PROBLEMS OVERALL**

|  |
| --- |
|  **From di perspective of your firm, wetin bi di major problems with di tax system dis days?** (Circle all those mentioned; do not prompt) |
| Corruption of tax officials | 1 |
| Lack of information about what and how to pay | 2 |
| Costly or time consuming payment system | 3 |
| Slowness of refunds | 4 |
| High rates | 5 |
| Unclear legislation e.t.c | 6 |
| Others Write | 88 |

|  |
| --- |
|  **Of the problems that you mentioned, for your firm, wetin bi di biggest problem? Which is di second biggest?**  **Which is di third biggest?** (Rank in order of importance) |
|  | **1st** | **2nd** | **3rd** |
| Tax officials dey corrupt  | 1 | 1 | 1 |
| Lack of information about what and how to pay | 2 | 2 | 2 |
| Costly or time consuming payment system | 3 | 3 | 3 |
| Refund dey slow  | 4 | 4 | 4 |
| High rates | 5 | 5 | 5 |
| Unclear legislation e.t.c | 6 | 6 | 6 |
| Others Write  | 88 | 88 | 88 |

**SECTION L: VIEWS ON POSSIBLE GOVERNMENT POLICIES**

|  |
| --- |
| 1. **Imagine say di government decide say e need to increase more revenue from firms, e dey better for it ot do tax**

 **payers pay or by increasing di number of firms wey dey pay tax?** |
| Increase di amounts that existing taxpayers pay | 1 |
| Increase di number of firms that pay tax? | 2 |

|  |
| --- |
| 1. **Imagine say di government decide to increase more revenue by one of di following three policies. If yu get to**

 **pick one of dis options, which one you think say go bi di fairest way to increase more revenue. ?** |
| Increase di VAT rate | 1 |
| Increase di land use charge | 2 |
| Increase corporation tax | 3 |

|  |
| --- |
| 1. **Sometimes di government dey increase taxes, now i go read you series of ways some businesses dey adopt**

 **wen dem have to pay taxes and fees. For each one Abey tell me whether did na something wen your firm go**  **likely do, perhaps do, or no dey likely to do if your business need to pay more taxes?.** |
|  | **Likely well well**  | **Perhaps** | **No dey Likely** | **No Know [DNR]** | **No wan talk [DNR]** |
| Absorbing costs through reduced gains  | 3 | 2 | 1 | 98 | 99 |
| Cutting on production costs such as energy or others | 3 | 2 | 1 | 98 | 99 |
| Pass on costs to consumers | 3 | 2 | 1 | 98 | 99 |
| Reducing employment or salaried hours of employees | 3 | 2 | 1 | 98 | 99 |

**DEMOGRAPHICS**

|  |  |
| --- | --- |
| ***Office Telephone Nos (Work)*** |  |
| ***Respondent Telephone Nos (Personal)*** |  |

|  |  |
| --- | --- |
| ***Age of Respondent*** | 18-24…………………….……125-31………………………….232-38………………………….339-44………………………….445 and above……………..….5 |

|  |
| --- |
| **Wetin be di ethnic group wey you belong to?**  |
| English | 1 | Nupe | 13 |
| Yoruba | 2 | Ijaw | 14 |
| Igbo | 3 | Edo | 15 |
| Hausa | 4 | Igala | 16 |
| Pidgin English | 5 | Urhobo | 17 |
| Efik | 6 | Ogoni | 18 |
| Ebira | 7 | Anang | 19 |
| Fulani | 8 | Ikwere | 20 |
| Isoko | 9 | Idoma | 21 |
| Ibibio | 10 | Esan | 22 |
| Kanuri | 11 | Nembe | 23 |
| Tiv | 12 | Other (write | 888 |
|  |  | No know | 999 |

|  |
| --- |
|  **Wetin be your religion, if any?** [Interviewer: Code from answer. Do not read options.] |
| None | 0 |
| Christian | 1 |
| Muslim | 2 |
| Traditional | 3 |
| Jewish | 4 |
| Hindu | 5 |
| Others (Write ) | 88 |
| No know | 98 |
| No wan talk  | 99 |

**END OF INTERVIEW**

**THANK RESPONDENT AND CLOSE**