

HMRC 2014/15 External Research Programme – managed by Knowledge, Analysis and Intelligence (KAI) directorate

Project Ref:	Project Title	Description
11-12.MIS.03	Large Business Panel Survey	The Large Business Panel Survey (LBPS) enables the department to gain in-depth knowledge on how its relationship with businesses changes over time and enables it to assess the impact of new initiatives. The survey also provides the customer experience score for large businesses, helping the Department to measure its performance against its customer experience objective. The panel started in 2010 and follows businesses throughout the survey period; this is the fourth year of the study.
13-14.BT.09	Agent Segmentation	The aim of the Agent Segmentation project is to deliver research which results in the segmentation of tax agents based on their digital readiness and confidence. Through a survey of 1,700 paid tax agents and follow-up qualitative work, the research investigates the impact which digital services may have on the operation of the agent market and agent-client relationships, and the support needed by the different agent groups to encourage early take-up of new digital services. The research will update understanding of the agent population and will shape delivery and support of digital services.
14-15.BT.02	Exploring SME interaction with UK Customs	Qualitative, exploratory research with SME importers and exporters and intermediaries (to include carriers and freight forwarders) to better understand the SME perspective of importing and exporting goods outside the European Union (EU). The outputs will help inform UK Customs where to best target resource to improve the service offered by UK Customs to SMEs in terms of both customer experience and cost.
14-15.BT.05	Enveloped dwellings	A qualitative piece of research to explore the reasons why UK residential properties are held in corporate wrappers or “envelopes” and what the motivating factors might be for taking the property outside such structures (“de-enveloping”). This will give HMRC a better understanding of why people choose to “envelope” and the effect of the Annual Tax on Enveloped Dwellings.
14-15.BT.08	Company Income Distribution Patterns	A survey followed by in-depth interviews to better understand how unlisted companies distribute or reinvest income growth. There are many factors a company may take into account when distributing profits. This research seeks to understand what the main factors are and what role tax play in decisions. This research will increase the understanding of small unlisted companies and how they can be supported in the tax system.
14-15.BT.10	Venture capital schemes: use and impact	Venture capital schemes aim to encourage investment in small high-risk companies. This research will survey investors and investee companies to understand more about how the schemes are being used and the impact they are having. In particular it will look at the effects of the recent expansion of the schemes in 2012. This research will contribute to wider evidence exercise on these schemes announced at the Budget.
14-15.BT.15	Improving the Standard Cost Model (SCM)	This research aims to update elements of the current Standard Cost Model which provides estimates of the administrative costs of complying with HMRC regulations. The research will involve in-depth interviews and a survey with agents and businesses exploring the processes and costs involved in meeting their tax obligations. This research will increase HMRC’s understanding of the administrative burden and support the department’s aim

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		of reducing the overall ongoing costs to compliant customers.
14-15.BT.12	Understanding what leads large businesses to alter their tax strategy	Qualitative research with senior large business representatives to explore the decision-making process and identify key external and internal factors that influence tax strategies
14-15.BT.13	Mid-size: measuring customer experience	Exploring mid-size businesses experience of HMRC via the HMRC Customer survey
14-15.PT.19	PAYE Real Time Information End of year main migration	Quantitative and qualitative research with employers after the first year of national implementation of PAYE Real Time Information (RTI) to measure the burdens and benefits of the new system and customer experience of reporting PAYE in real time.
14-15.PT.37	Charities research – Understanding donor behaviour	Qualitative research to explore factors which influence individuals' choices to use Gift Aid when donating to charity and the barriers which exist to donors using Gift Aid more widely
14-15.PT.58	Awareness and Impact of the NICs Employment Allowance	Quantitative and qualitative research with employers to understand their experience of claiming the new Class 2 NICs Employment Allowance, available from April 2014. The research will cover employers' awareness of the new allowance, their experiences of claiming it and the impact it has had. This research will also cover employers not claiming Employment Allowance to explore any barriers to claiming the allowance.
14-15.PT.54	Capital Gains Tax research – Entrepreneurs' Relief and Business Asset Rollover Relief	Qualitative research with individuals claiming Entrepreneurs' Relief and/or Business Asset Rollover Relief to reduce Capital Gains Tax liability and agents serving this population. The research will look at knowledge and use of these reliefs, how the reliefs impact on decisions around the disposal of business assets and the role of third party advice.
14-15.PT.24	High Net Worth Unit survey	Quantitative research repeating the survey carried out in 2011 to measure agents' experiences of dealing with the High Net Worth Unit (HNWU). Updated information will allow us to assess how the unit is currently performing and whether customer experience of HNWU has changed over this period.
14-15.PT.58	Tax summary evaluation	Quantitative and qualitative research following the introduction of tax summaries in 2014. The research will test whether the information provided in the tax summaries was easily understood and whether it increased understanding of individuals' tax affairs and transparency. It will also allow HMRC to understand what, if any, action recipients took following the issue of tax summaries.
14-15.PT.32	Preventing avoidable calls to the tax credits helpline	Qualitative research with tax credits customers. This research will explore why some customers make unnecessary, progress chasing calls to the tax credits helpline, despite using or receiving one of HMRC's new services aimed at preventing such calls; SMS auto-acknowledgements and online renewals. It will also explore customers' views and experiences of these new services so that improvements can be made for the future. This

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		will help HMRC understand what steps can be taken to reduce this type of call which will in turn improve the service provided to customers by the helplines during the busy renewals period.
13-14.PT.04	Wealth and Assets Survey (WAS)	The Wealth and Assets Survey (WAS) is a cross government survey delivered by ONS, of which HMRC is one of the funding organisations. It is essential for providing a more reliable estimate of the wealth distribution than can be derived using solely HMRC data. It collects information about the economic well being of households and individuals including their assets and debts, pension provision, how wealth is distributed and factors that may affect financial planning.
13-14.MIS.04	Compliance Perceptions Survey 2011-14	The Compliance Perceptions Survey aims to measure perceptions of tax compliance among individuals and Small and Medium Enterprises (SME) over time. It provides data on our customers' perceptions of the prevalence and acceptability of evasion, fairness of treatment, and the likelihood and consequences of being caught evading taxes. It also aims to explore our customers' motivations to comply. By monitoring these perceptions over time, the effect of changes in HMRC policy and the wider environment can be measured. The survey has been collecting data since 2008 and complements other surveys, such as the customer survey. Its outputs will also be used as indicators for the Comprehensive Spending Review measures.
13-14.MIS.07	Excise Tax Gap	Sponsorship of questions on government surveys whose answers assist part of the calculation of the Excise Tax Gap.
13-14.EC.04	Agents perspectives on why people with offshore accounts disclose	A qualitative piece of research which explore Tax Agents' perspective on the behavioural drivers and motivations of their clients with respect offshore investments and the use of HMRC's Offshore Disclosure Facilities.
13-14.EC.02	Qualitative research with criminal taxpayers prosecuted by HMRC for evasion	Qualitative, exploratory research with criminal tax evaders prosecuted by HMRC. This information will support the Department in improving its operational activities and targeting in this area.
14-15.BC.03	Panel Survey of Tax Credits Customers: 2014/15 telephone survey	The latest wave of the telephone survey with tax credits customers will be commissioned in Autumn. This research will analyse and report on tax credits customers' experiences, attitudes and behaviours. Findings will be used to build on our existing understanding of tax credits customers, helping HMRC to improve the customer experience, ensuring customers receive the tax credits they are entitled to.
14-15.BC.01	Research to inform the communications, and roll out strategy for Tax-Free Childcare	Qualitative research with parents and childcare providers. The research will explore likely customer responses to the planned communications strategy and how best to use communications to maximise take-up and early registration for the scheme. It will also explore customer understanding of registration processes, likely responses to the planned roll out and registration processes and how best to incentivise parents and childcare providers to register for the scheme before it goes live. It will provide insight into parents' preferences for options for childcare

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		account provision. The research will allow potential customers' views to inform the design of these aspects of the scheme.
11-12.MIS.01	HMRC Customer Survey 2011-15	The HMRC Customer Survey 2011-15 measures the customer experience of dealing with HMRC, including the perception that HMRC is straightforward to deal with. Asked of a representative sample of Individuals, SME businesses and tax agents, the survey covers customers' experience of dealing with HMRC as well as perceptions of HMRC's reputation (note: the survey does not cover large business customers – see Panel survey of the UK large business population above). It is a key mechanism for providing evidence to enhance our customer service as a public sector organisation, and to inform thinking about simplifying tax and benefits.
14-15.CTS.02	Customer Experience Survey Development	The customer experience survey measures experience from the customer's perspective. In order to meet new requirements for measurement from 2015 we will take forward work to develop a new survey. The work will review options to assess how the survey results can be used to drive improvements in service and how to measure customer outcomes in the performance framework.
13-14.XC.06&7	HMRC Computable General Equilibrium (CGE): External Support	The Computable General Equilibrium (CGE) model is a complex economic model. The CGE model is used widely in policy development and evaluation, and is the main macroeconomic model used for policy analysis by many teams across HMT. There is high demand for use of the model from HM Treasury and other Government Departments all year round. The CGE model needs to be updated annually to reflect the latest data. In addition, the model needs to be adjusted and extended in order to accurately evaluate specific policies. The process of model development uses advanced knowledge of both economics and specialist proprietary software code.
13-14.XC.05	External Econometrician	External econometrics support informs evidence-based policy making. It is particularly relevant to evaluation, where many methodologies rely on econometric expertise. Independent external input also enhances credibility of results ensuring that the methodologies used in evaluation by HMRC are transparent, credible and consistent with best practice.
12-13.XC.03	HMRC/HMT/ESRC Tax Administration Research Centre	The aim of the joint HMRC/HMT/ESRC Tax Administration Research Centre, created in January 2013, is to support research and related activities on tax administration with a view to strengthening the theoretical and empirical understanding of the delivery and design of tax operations and policies. The centre concentrates on medium to longer term in-depth and innovative research with the idea to develop capability for HMRC through training courses, seminars, workshops, conferences, etc.