

Magenta Consulting
Columna 86 street,
3rd floor MD-2012,
Chisinau,
Republic of Moldova
Tel: +373 22 854384
www.consulting.md

magentaconsulting

ESOMAR
member

REPORT

LEVEL OF SATISFACTION OF LEGAL ENTITIES WITH THE SERVICES AND ACTIVITY OF THE STATE TAX SERVICE

PREPARED FOR: State Tax Service

IMPLEMENTER: S.C. MAGENTA CONSULTING S.R.L.

June 2023

Dumitru Slonovschi

General Director
E-mail: d.slonovschi@consulting.md
Tel: +373 79467559

Confidential

The methodology presented in this document is the property of Magenta Consulting SRL, and thus cannot be transmitted to any other consulting company or used for developing a Request for Proposal by any other company than Magenta Consulting.

All Rights Reserved. © 2014 Copyright Magenta Consulting SRL

Table of contents:

SUMMARY	8
INTRODUCTION	12
i.1 Study goal and objectives	12
i.2 Applied methodology	12
i.3 Research limitations and obstacles	13
CHAPTER I: GENERAL ASPECTS.....	14
CHAPTER II: THE VIEWS OF LEGAL ENTITIES ON THE EFFECTIVENESS, EFFICIENCY, AND TRANSPARENCY OF THE STATE TAX SERVICE	19
CHAPTER III: THE VIEWS OF LEGAL ENTITIES REGARDING THE SERVICES PROVIDED BY THE STATE TAX SERVICE.....	25
CHAPTER IV: PERCEPTION OF ACTIONS BY LEGAL ENTITIES AS PRACTICES THAT LIMIT ACCESS, EFFICIENCY AND TRANSPARENCY IN THE WORK OF THE STATE TAX SERVICE	31
ANNEX	36

List of figures:

Figure 1.1. Distribution of respondents in the nationally representative sample by gender, accounting experience and language skills, N=439, %.....	14
Figure 1.2. Distribution of legal entities in the nationally representative sample, according to the region and area of residence in which the company is based and the organisation responsible for the company's accounting, N=439, %.....	14
Figure 1.3. Distribution of legal entities in the nationally representative sample, by frequency of use of office computers by administration and accounting, % of the total sample	14
Figure 1.4. 'Q2. Since the beginning of 2022, have your company...? (1 response per row)', % of the total sample	15
Figure 1.5. 'Q3. Since the beginning of 2022, have your company representatives communicated with STS employees...? (1 response per row)', % of the total sample	15
Figure 1.6: Q5.1. How do you usually interact with the State Tax Service? (multiple-choice answer), % of the total sample	16
Figure 1.7: Q5.2. How would you prefer/like to interact with the State Tax Service? (multiple-choice answer), % of the total sample	16
Figure 1.8.1: Q5.3. Please tell us why you would prefer to interact with STS by phone rather than through the hotline? (open-ended), % of those who would prefer to interact with STS by phone (not via hotline)	16
Figure 1.8.2: Q5.3. Please tell us why you would prefer to interact with STS via emails? (open-ended), % of those who would prefer to interact with STS via emails	17
Figure 1.8.3: Q5.3. Please tell us why you would prefer to interact with the STS through the Single Call Centre (hotline)? (open-ended), % of those who would prefer to interact with the STS through the hotline	17
Figure 1.8.4: Q5.3. Please tell us why you would prefer to interact with STS personally, face to face? (open-ended), % of those who would prefer to interact with STS personally, face to face	18
Table 1.1: Q5.3. Please tell us why do you prefer to interact with STS via traditional mail? (open answer). N of those who would prefer to interact with STS via traditional mail	18
Figure 2.1: Q4. To what extent were you satisfied with your interaction with STS staff? Please use a scale from 1 to 5, where 1 means 'not at all satisfied' and 5 - 'very satisfied' (1 response per row), % of those who interacted with STS in each of the ways listed	19
Figure 2.2: Q5. Could you comment on what did not go as you expected in your interactions with the STS staff member? (open-ended), % of those who were dissatisfied with the interaction with STS employees	20
Figure 2.4: Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row). Topics: Employees and Clarity of information, % of the total sample	22
Figure 2.5: Q20. How would it be convenient for your company to find out information on tax legislation concerning the activity of economic operators? (1 answer per row), % of the total sample	23
Figure 2.6: Q23. Have you noticed any changes in the attitude of the STS staff over the last year compared to the previous year? (1 possible answer), % of total sample	23
Figure 2.7: Q24. How would you rate these changes, on a scale of 1 to 5, where 1 is 'noticeable change for the worse' and 5 - 'noticeable change for the better'? (1 possible answer), % of those who had noticed changes in the attitude of STS employees	24
Figure 2.8: Q25. What specific changes have you noticed? (open-ended), % of those who noticed changes in the attitude of STS employees	24
Figure 3.1: Q5B. How satisfied are you with the services provided by the State Tax Service? (one possible answer)", % of total sample	25
Figure 3.2: Q5.4. How do you rate STS inspections? (one answer), % of the total sample	25
Figure 3.3: Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row). Topics: Convenience, % of the total sample	26
Figure 3.4: Q7. Have you heard of electronic services provided by the STS, such as: (one answer per row), % of the total sample	26

Figure 3.5: Q8. How often do you use this service? (one answer per row), % of those who heard about each service	27
Figure 3.6: Q12. To what extent do you agree or disagree with the following statement: 'The electronic tax services platform (services.fisc.md) is easy to use', % of the total sample.....	28
Figure 3.7: Q16. Over the last 3 years, have you noticed any changes made by the STS in terms of tax administration? (1 possible answer), % of total sample.....	28
Figure 3.8: Q17. How would you assess these changes? (1 possible answer), % of those who had noticed the changes in tax administration introduced by the STS.....	28
Figure 3.9: Q18. What good changes have you noticed? (open-ended), % of those who noticed good changes	29
Figure 3.1: Q19. What negative changes have you noticed? (open-ended), N of those who noticed changes for the worse	29
Figure 3.11: Q21. How satisfied are you with the STS website (www.STS.md) on a scale of 1 to 5, where 1 is 'not at all satisfied' and 5 is 'very satisfied'. (1 possible answer), % of total sample.....	30
Figure 3.12: Q22. What do you think needs to be improved on the STS website? (1 possible answer), % of those who rated the STS website	30
Figure 4.1: Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row). Topics: Corruption, % of the total sample	31
Figure 4.2: Q9. Have you encountered any difficulties in using the following services? (one answer per row), % of those who use the electronic services provided by STS	32
Figure 4.3: Q10. What difficulties have you encountered in using the e-services? (open-ended), % of those who had difficulties using the e-services provided by the STS.....	33
Figure 4.4: Q11. What would you like to see improved in e-services? (open-ended), % of those who had no difficulties using the e-services provided by the STS.....	33
Figure 4.5: Q13. How often have you encountered the following problems with the electronic services platform (services.fisc.md)? (1 answer per row), % of those who used the electronic tax services platform.....	34
Figure 4.6: Q14. What obstacles do you face in using this platform? (multiple-choice answer), % of those who had not used e-services	34
Table 4.1: Q15. What are the barriers to obtaining an electronic signature? (multiple-choice answer), % of those without electronic signature	35
Figure 4.7: Q26. What other recommendations would you suggest to the STS? (open-ended), % of the total sample	35

Annexes:

Annex 1.4: "Q2. Since the beginning of 2022, have your company...? (1 response per row)"	36
Annex 1.5: "Q3. Since the beginning of 2022, have your company representatives communicated with STS employees...? (1 response per row)"	37
Annex 1.6: "Q5.1. How do you usually interact with the State Tax Service? (multiple-choice answer)"	38
Annex 1.7: "Q5.2. How would you prefer/like to interact with the State Tax Service? (multiple-choice answer)"	39
Annex 2.1: "Q4. To what extent were you satisfied with your interaction with STS staff? Please use a scale from 1 to 5, where 1 means 'not at all satisfied' and 5 - 'very satisfied' (1 response per row)", part 1	40
Annex 2.1: "Q4. To what extent were you satisfied with your interaction with STS staff? Please use a scale from 1 to 5, where 1 means 'not at all satisfied' and 5 - 'very satisfied' (1 response per row)", part 2	41
Annex 2.1: "Q4. To what extent were you satisfied with your interaction with STS staff? Please use a scale from 1 to 5, where 1 means 'not at all satisfied' and 5 - 'very satisfied' (1 response per row)", part 3	42
Annex 2.1: "Q4. To what extent were you satisfied with your interaction with STS staff? Please use a scale from 1 to 5, where 1 means 'not at all satisfied' and 5 - 'very satisfied' (1 response per row)", part 4	43
Annex 2.3: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)", part 1	44
Annex 2.3: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)", part 2	45
Annex 2.3: " I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)", part 3	46
Annex 2.4: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)", part 1	47
Annex 2.4: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)", part 2	48
Annex 2.4: "Q6. Urmează să vă citesc câteva afirmații. În ce măsură dvs. sunteți sau nu de acord cu aceste afirmații? (câte 1 răspuns pe linie)", part 3	49
Annex 2.5: "Q20. How would it be convenient for your company to find out information on tax legislation concerning the activity of economic operators? (1 answer per row)", part 1	50
Annex 2.5: "Q20. How would it be convenient for your company to find out information on tax legislation concerning the activity of economic operators? (1 answer per row)", part 2	51
Annex 2.5: "Q20. How would it be convenient for your company to find out information on tax legislation concerning the activity of economic operators? (1 answer per row)", part 3	52
Annex 2.6: "Q23. Have you noticed any changes in the attitude of the STS staff over the last year compared to the previous year? (1 possible answer)?"	53
Annex 2.7: "Q24. How would you rate these changes, on a scale of 1 to 5, where 1 is 'noticeable change for the worse' and 5 - 'noticeable change for the better'? (1 possible answer)"	54
Annex 3.1: "Q5B. How satisfied are you with the services provided by the State Tax Service? (one possible answer)"	55
Annex 3.2: "Q5.4. How do you rate STS inspections? (one answer)"	56
Annex 3.3: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)"	57
Annex 3.4: "Q7. Have you heard of electronic services provided by the STS, such as: (one answer per row)?"	58
Annex 3.5: "Q8. How often do you use this service? (one answer per row)", part 1	59
Annex 3.5: "Q8. How often do you use this service? (one answer per row)", part 2	60
Annex 3.5: "Q8. How often do you use this service? (one answer per row)", part 3	61

Annex 3.5: "Q8. How often do you use this service? (one answer per row)", part 4	62
Annex 3.5: "Q8. How often do you use this service? (one answer per row)", part 5	63
Annex 3.6: "Q12. To what extent do you agree or disagree with the following statement: 'The electronic tax services platform (services.fisc.md) is easy to use'".....	64
Annex 3.7: "Q16. Over the last 3 years, have you noticed any changes made by the STS in terms of tax administration? (1 possible answer)".....	65
Annex 3.8: "Q17. How would you assess these changes? (1 possible answer)".....	66
Annex 3.11: "Q21. How satisfied are you with the STS website (www.STS.md) on a scale of 1 to 5, where 1 is 'not at all satisfied' and 5 is 'very satisfied'. (1 possible answer)".....	67
Annex 4.1: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)", part 1	68
Annex 4.1: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)", part 2	69
Annex 4.2: "Q9. Have you encountered any difficulties in using the following services? (one answer per row)", part 1	70
Annex 4.2: "Q9. Have you encountered any difficulties in using the following services? (one answer per row)", part 2	71
Annex 4.2: "Q9. Have you encountered any difficulties in using the following services? (one answer per row)", part 3	72
Annex 4.2: "Q9. Have you encountered any difficulties in using the following services? (one answer per row)", part 4	73
Annex 4.2: "Q9. Have you encountered any difficulties in using the following services? (one answer per row)", part 5	74
Annex 4.5: "Q13. How often have you encountered the following problems with the electronic services platform (services.fisc.md)? (1 answer per row)", part 1	75
Annex 4.5: "Q13. How often have you encountered the following problems with the electronic services platform (services.fisc.md)? (1 answer per row)", part 2	76
Annex 4.5: "Q13. How often have you encountered the following problems with the electronic services platform (services.fisc.md)? (1 answer per row)", part 3	77

ACRONYMS

DA – don't answer

DK – don't know

STS – State Tax Service

p.p. – percentage points

SUMMARY

The primary purpose of the study was assessing the changes in the level of taxpayer satisfaction with the State Tax Service of the Republic of Moldova services against benchmarks established in 2018.

The study was conducted on two samples: 1) a nationally representative proportional sample of 439 operating enterprises and 2) a sample of 105 big taxpayers. The data was collected between April and May 2023 through a face-to-face study (110 interviews) and a telephone study (434 interviews). As respondents from the legal entities, the accountant or the chief accountant were interviewed.

Survey methodology and questionnaire are based on those developed for the 2018 baseline study to ensure coherence in the approach and comparability of results.

Survey data were used to calculate a composite indicator. The methodology for calculating the integral indicator reflecting the satisfaction of legal entities with the services provided by the State Tax Service was developed jointly with the beneficiary (STS), based on the strategic priorities of the institution. The indicator is based on some selected questions (shown in the table) that correspond to the institution's development priorities. A weighting coefficient was used for each aspect. Thus, an integral indicator of the satisfaction of legal entities with the services provided by the STS was calculated, which is a weighted average of the selected items.

The study of legal entities that had interacted with the STS since the beginning of 2022 (according to the data presented in the table) found that 75.90% of them were satisfied with the services provided by the STS. This indicator is similar to the 2018 one, when slightly more (76.33%) respondents were also satisfied with the services provided by STS. Thus, it can be concluded that the 2023 survey shows that respondents are slightly less satisfied with the services and activities offered by the STS than in 2018. One of the areas that registered improvement in the respondents' satisfaction are the fact that STS employees are courteous and eager to help, an indicator that increased by 5.75% in 2023 compared to the baseline study. On the other hand, the respondents are less satisfied with the clearness of the answers they receive from tax authorities when asking about taxation. Compared to 2018, in 2023 the share of respondents satisfied with this aspect has decreased by 14.67%. Another area that registered a decrease in the respondents' satisfaction is the accessibility of the legislative framework for taxpayers to act during it. In this case, the share of respondents that are satisfied decreased by 10%. The accessibility of information about taxation is another element that respondents are less satisfied with compared to the baseline study (decreased by 7.79% in 2023)

Table 1. Integrated indicator of the satisfaction of legal entities with the services provided by the State Tax Service, compared to the 2018 study

Share of legal entities that agree with the statements below. % = sum of weights for 5 points (strongly agree) and 4 points (rather agree).	2023			2018			The rate of change of respondents' satisfaction with STS services and activity. 2023 vs. 2018 %
	%	Weighting	Weighted indicator, %	%	Weighting	Weighted indicator, %	
Statement							
"When I have a question, I know where to turn."	86	3%	2.58	84	3%	2.52	2.38
"STS provides various services (creates conditions) for taxpayers to comply with tax legislation on a voluntary basis"	79	3%	2.37	80	3%	2.40	-1.25
"STS provides services promptly as expected."	78	3%	2.34	82	3%	2.46	-4.88
"STS describes the tax administration processes, so that transparency of actions and decisions is ensured"	77	3%	2.31	78	3%	2.34	-1.28
"The legislative framework is sufficiently accessible for taxpayers to act during it."	63	3%	1.89	70	3%	2.10	-10.00
"The STS employee speaks to me in a language I am comfortable with."	96	3%	2.88	95	3%	2.85	1.05
"The STS employees I interact with are courteous and eager to help."	92	3%	2.76	87	3%	2.61	5.75
"The STS staff is competent."	84	3%	2.52	83	3%	2.49	1.20
"Every time I search for information on taxation, I find it without difficulty."	71	3%	2.13	77	3%	2.31	-7.79

"In most cases, when I have questions about taxation, I get a clear answer from the tax authority."	64	3%	1.92	75	3%	2.25	-14.67
"Legal entities who are satisfied with the services provided by the State Tax Service"	85	50%	42.50	84	50%	42.00	1.19
"Legal entities that had seen a change for the better in the last year in relation to STS employees compared to the previous year"	39	10%	3.90	46	10%	4.60	-15.22
"Legal entities that had noticed a change for the better over the last three years made by the STS in terms of tax administration"	58	10%	5.80	54	10%	5.40	7.41
COMPOSITE INDICATOR (scored average)			75.90			76.33	-0.56

As of early 2022, the majority of respondents to the national study (99%, an increase by 10 percentage points (p.p.) compared to the previous wave) and big taxpayers (100%) had filed returns with the STS. Half of the participants in the national study (49%) had made inquiries to STS about tax-related uncertainties, and 72% of big taxpayers had submitted an application to STS (an increase by 25 p.p. compared to 2018).

The majority of respondents in both samples interacted with STS employees by phone, not via the hotline, namely a third of respondents in the national sample (67%, 11 p.p. more than in 2018) and 93% of big taxpayer representatives (13 p.p. more than in the 2018 study). At the same time, both samples saw an increase in the practice of interacting by email, with 55% of national study participants indicating this method of interaction with the STS (up 28 p.p. compared to 2018) and 86% of big taxpayers (up 37 p.p. compared to 2018).

Of those who had communicated with STS staff since the beginning of 2022, most were satisfied with interaction via emails (92% of the national sample and 93% of big taxpayers, no change from 2018 for both samples), communication by phone, not via the hotline (91% of the national sample and 91% of big taxpayers).

The respondents who were dissatisfied with their interactions with STS employees mostly cited incompetence of employees, lack of clear information from employees and lack of responsibility in dealing with taxpayers.

On a scale of 1 to 5, where 1 is 'strongly disagree' and 5 is 'strongly agree', the respondents expressed their opinion on some statements about accessibility for voluntary compliance and transparency in the work of the State Tax Service. Thus, most participants in the national study agreed with the following statements: when I have a question, I know where to turn (85%), the STS provided a description of tax administration processes, thereby ensuring transparency of actions and decisions (79%). The big taxpayers were more likely to agree with the following statements: when I have a question I know where to turn (87%) and STS provides various services for taxpayers to comply with tax laws voluntarily (84%).

On a scale of 1 to 5, where 1 is 'strongly disagree' and 5 is 'strongly agree', the respondents gave their opinion on some statements about STS staff and clarity of information. The majority of respondents in the nationally representative sample agreed with the following statements: the STS employee converses in a language that is comfortable for the individual (96%), STS employees are courteous and eager to help (92%, up 6 p.p. compared to 2018). As for big taxpayers, the majority agreed that STS staff communicate in a language people are comfortable with (98%). For both taxpayers and the national sample, there was a decrease in the level of agreement with the statement that in most cases people get a response from the tax authority when they have questions about taxation (64% of the national sample, down 12 p.p. compared to 2018 and 52% for big taxpayers, down 21 p.p. compared to 2018).

In terms of convenient ways of obtaining information on tax legislation, the majority of respondents in the national sample said they would be comfortable obtaining information via electronic notifications (91%, up 12 p.p. compared to 2018), from the generalized basis of fiscal practice (82%, up 24 p.p. compared to 2018) or contacting the STS in person in case of questions (78%, up 14 p.p. compared to 2018). The big taxpayers rated the following as the most convenient ways to obtain information: from the information service through electronic notifications (90%, up 20 p.p. compared to the 2018 study), from the generalized basis of fiscal practice (87%) and from specialized magazines (86%, up 14 p.p. compared to 2018).

According to 44% of national study participants and 30% of big taxpayers (down 12 pp. compared to 2018), the attitude of STS employees changed over the past year. Of the respondents in the national study who noticed changes, 94% believed the changes were for the better. The changes most frequently reported by participants

were politeness and friendliness of staff, improved communication and behavior, staff responsiveness and competence.

The majority of respondents in both samples were satisfied with the services provided by the State Tax Service (85% of the national sample and 83% of big taxpayers). 57% of national study participants (down 9 p.p. compared to 2018) and 71% of big taxpayers, disagreed with the statement that they have to spend time in queues when visiting the STS. That said, 48% of respondents in the nationally representative sample (down 13 p.p. compared to 2018) and 49% of big taxpayers agreed that there are still services they would like to see migrated online. Most respondents to the national study were of the opinion that the STS inspections were correct (32%) and advisory (31%), while more than a third of big taxpayers believed them to be advisory (35%).

The level of awareness of e-services provided by STS, has increased for both national sample (above 90% for almost each e-service) and big taxpayers (above 95% for almost all e-services). Of those who heard about the e-services provided by the STS, most participants in the national study regularly used the manual electronic tax return (83%, up 16 p.p. compared to 2018), an e-Factura (81%, up 44 p.p. compared to 2018) and an online taxpayer current account (66%, up 17 p.p. compared to 2018). The big taxpayers regularly used the following services: e-Factura (90%, up 44 p.p. compared to 2018), electronic tax return (85%, down 8 p.p. compared to 2018) and taxpayer current account (83%, up 22 p.p. compared to 2018).

The majority of respondents in both samples agreed with the statement that the e-tax platform is easy to use. The big taxpayers mostly found the platform easy to use (90%), as did the legal entities in the national sample (87%).

66% of participants in the national study and 75% of big taxpayers (an increase by 15 p.p. compared to 2018) said that they had noticed some changes introduced by the STS in terms of tax administration over the past three years. Of these, around 85% of national study respondents and 89% of taxpayer representatives (8 p.p. more than in 2018) were of the opinion that there had been change for the better. The changes most frequently mentioned by the national study participants were the introduction of online services (17%), the comfort of working (12%) and faster working/quicker problem solving (10%). From the point of view of taxpayers, the top 3 changes were as follows: faster working and quicker problem solving (19%), simplification of the e-Cerere procedure (11%) and the introduction of online services (10%).

Some 83% of respondents to the nationally representative sample (up 6 p.p. compared to 2018) and 94% of big taxpayers (up 27 p.p. compared to 2018) were satisfied with the State Tax Service website, noting that the structure of the website should be improved to make it more user-benevolent (12% of the national sample and 18% of big taxpayers).

The biggest share of respondents in both samples interacted with the STS either by phone, not via the hotline (64% of the national sample and 82% of big taxpayers), or by email (42% of the national sample and 71% of big taxpayers). The respondents indicated that they would like to continue interacting by the same methods – by phone and by email – as these are the fastest ways to do so.

Some 87% of participants in the national study and 89% of big taxpayers agreed with the statement that STS employees are generally honest and work properly, without resorting to gifts or bribes. At the same time, in 2023 respondents disagreed to a greater extent with statements related to corruption in the STS, such as: I offered gifts to solve my problem (98% of the national sample, 91% of big taxpayers), it happened that an employee of the STS hinted me to pay them for a service (90% of the national sample, 94% of big taxpayers).

The majority of respondents had no difficulty in using the electronic services provided by the STS. Still, the share of those who encountered any problems in accessing the e-services has increased for almost all of the services in 2023 compared to 2018. The most common problem in accessing the platform, mentioned by 79% of national sample respondents (up 42 p.p. compared to 2018) and 85% of taxpayers (up 23 p.p. compared to 2018), is that the platform does not display or has technical problems. Other difficulties encountered were related to electronic signatures, a slow website and technical problems. For the most part, those who had not used e-services said that they had not encountered any difficulties. However, some explained that they do not use e-services because of technical challenges and uncertainty that the STS will receive the return on time. At the same time, the respondents in both samples would like to see more information and user instructions on

the electronic platform (8% of national study respondents and 18% of big taxpayers). When asked about needed improvements in e-services, more than half of those who had experienced difficulties using the online STS platform replied that no changes were needed.

INTRODUCTION

This study was carried out by *Magenta Consulting* for the State Tax Service (STS).

i.1 Study goal and objectives

The primary **purpose** of the study is to determine the changes in the level of taxpayer satisfaction with the STS services against benchmarks established in 2018.

The **objectives of the study** are:

1. **To determine the perceptions** of STS performance, efficiency, transparency, corruption in the STS, public trust and the confidence that the STS is able to enforce tax laws with efficiency, integrity and fairness.
2. **To ascertain the perception** of the effectiveness of the STS in delivering key services at a high level of quality in line with fair access, transparency and efficiency. These services may include key services such as telephone and online channels and compliance processes such as digital services, audits and debt recovery.
3. **To identify the perceptions** of the modes/practices by which the STS limits access, efficiency, and transparency creates opportunities for corrupt practices and barriers to public trust.
4. **To assess the changes** in the level of taxpayer's satisfaction in 2023 compared to 2018.

i.2 Applied methodology

The methodology developed and applied for the 2018 baseline study was used for this survey to ensure consistency and comparison of results. The data presented in the report was collected through a study of individual enterprises and peasant households. Religious organizations and political parties were not included in this sample.

The study was conducted on two samples:

A. A nationally representative proportional sample of 439 operating companies. This sample closely follows the structure of companies in the Republic of Moldova (right bank) and provides nationally representative data on companies.

B. A sample of big taxpayers – 105 businesses. The companies were randomly selected from a list of big taxpayers for 2021-2022:

<https://sfs.md/uploads/governmentdata/36/document/contribuabili-mari-2022pdf-61d43182b3647.pdf>

Sample: 544 respondents;

Margin of error: $\pm 4.35\%$.

Data collection method: face-to-face and telephone study: CAPI – 110 interviews, CATI – 434 interviews.

i.2.1 Sample and data collection

Table 1. Nationally representative proportional sample among operating enterprises, N=439.

	Total	Large & Medium	Small	Micro
Total	439	26	72	341
Chisinau	257	13	32	212
North	63	3	13	47
Center	84	6	16	62
South	35	4	11	20

Table 2. Sample 'big taxpayers', N=105.

	Big taxpayers
Total	105
Chisinau	86
North	7
Center	9

For the interview, persons who interact with the State Tax Service on a traditional basis were identified, in particular the accountant or the chief accountant of the enterprise.

The collection process followed the quotas developed based on the data from the National Bureau of Statistics:

Criterion 1: Region – North, Center, Chisinau, South;

Criterion 2: Company size – Micro, Small, Medium & Large;

i.2.2 Structure of the questionnaire

The survey was conducted based on the questionnaire used for 2018 baseline survey. The questionnaire had been enlarged (including 3 new questions) to deep dive in some aspects studied.

The questionnaire included 46 questions and lasted about 33 minutes.

i.2.3 Interviewing

Data were collected using a combination of two methods: computer-assisted personal interviewing (CAPI) and telephone study (CATI). The interviews were conducted in the respondents' preferred language (Romanian or Russian). The quality of the questionnaires was monitored throughout the questionnaire collection process.

Entering data

Questionnaires filled in with the use of the tablets were entered into the database at the time of the interview. As soon as the interviewer completed the questionnaire, the data were transmitted directly to the database via the Internet, thus reducing errors.

i.2.4 Data analysis

The collected data were analyzed with the use of SPSS statistical software. The database was weighted based on data from the National Bureau of Statistics according to the variables: geography and enterprise size.

i.3 Research limitations and obstacles

There were no obstacles during the study.

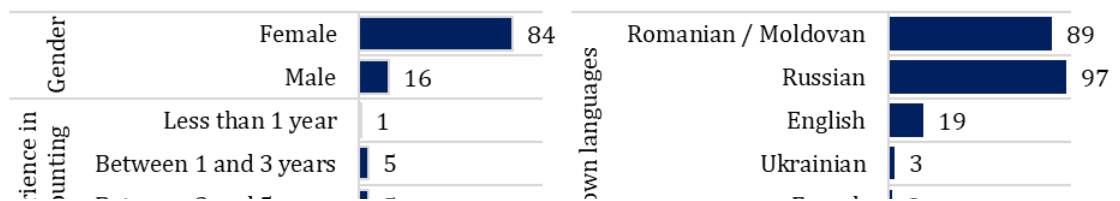
CHAPTER I: GENERAL ASPECTS

This chapter presents the demographics of the respondents in the nationally representative sample, information on the STS services used by legal entities, and how the respondents in both samples communicated with the State Tax Service.

Demographics of the survey respondents

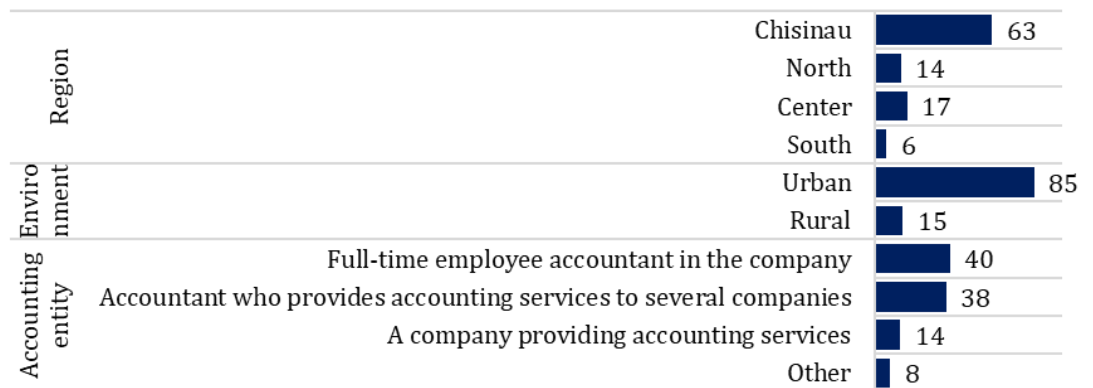
84% of women and 16% of men took part in the study. The majority of respondents have worked in accounting for more than 5 years (88%). The respondents were more proficient in Russian (97%) and Romanian (89%), and about one in five respondents was proficient in English (19%).

Figure 1.1. Distribution of respondents in the nationally representative sample by gender, accounting experience and language skills, N=439, %



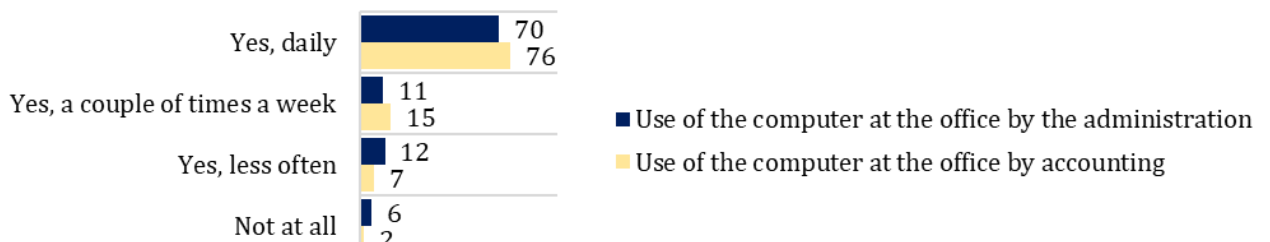
Most respondents work in companies headquartered in urban areas (85%) and 63% – in Chisinau. Companies with in-house accountants (40%) and those with an accountant providing services to more than one organization (38%) participated roughly equally in the study.

Figure 1.2. Distribution of legal entities in the nationally representative sample, according to the region and area of residence in which the company is based and the organization responsible for the company's accounting, N=439, %



In most companies, both administration (70%) and accounting (76%) use computers in the office every day.

Figure 1.3. Distribution of legal entities in the nationally representative sample, by frequency of use of office computers by administration and accounting, % of the total sample



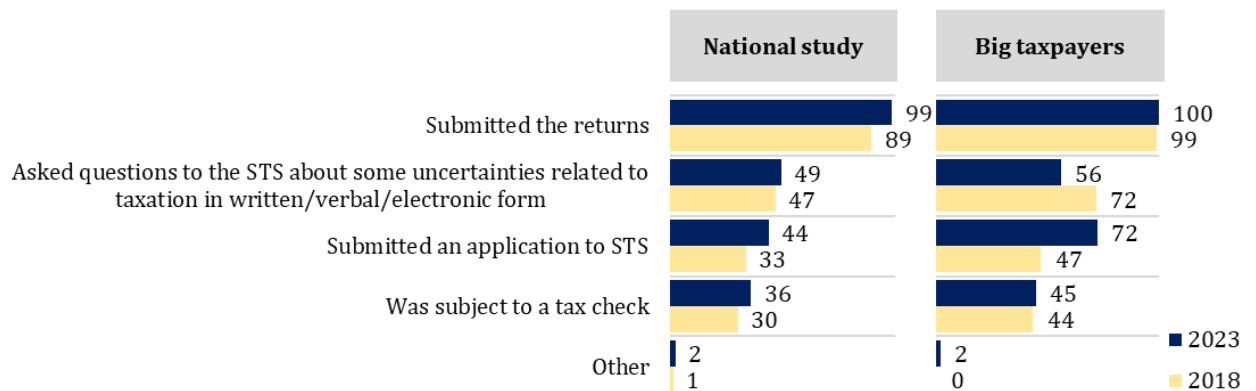
Tax returns filing status

As of early 2022, the majority of legal entities in the nationally representative sample had filed returns with the STS (99%), an increase by 10 p.p. over the 2018 study (89%). Nearly half had made some form of enquiry to the STS about tax-related uncertainties (49%) and 44% had made enquiries to the STS, 11 p.p. more than in 2018 (33%).

36% of the legal entities surveyed had been subject to a tax audit, an increase by 6 p.p. compared to 2018, when 30% underwent a tax audit.

At the same time, all big taxpayers filed returns. More than half of big taxpayers had asked the STS questions related to taxation (56%), 16 p.p. less than in the 2018 study (72%). In addition, 72% submitted applications to the STS, an increase by 25 p.p. over 2018 (47%).

Figure 1.4. 'Q2. Since the beginning of 2022, have your company...? (1 response per row)', % of the total sample

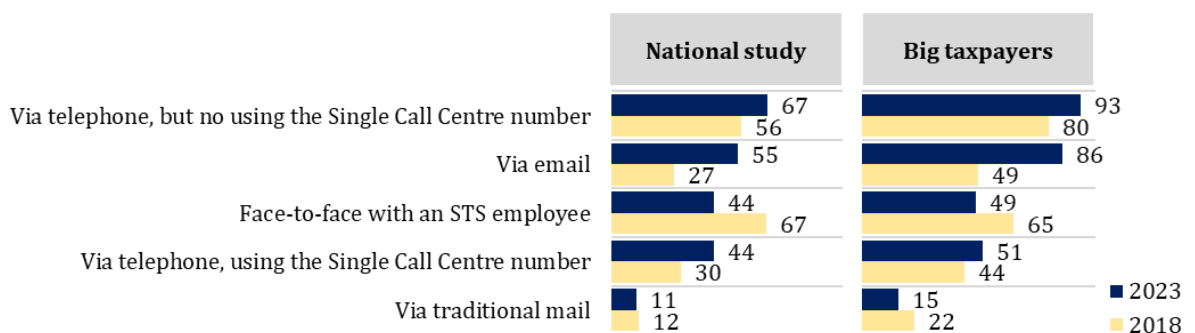


Ways of taxpayers' interaction with the STS

About two-thirds of the legal entities in the national sample that interacted with the State Tax Service communicated with tax officials by phone (67%), an increase by 11 p.p. compared to 2018 (56%); 55% communicated via email letters, an increase of 28 p.p. compared to 2018 (27%); and 44% interacted in person, a decrease by 23 p.p. compared to 2018 (67%). As in the previous study, the share of legal entities in the national sample using postal letters to communicate with the State Tax Service remained roughly unchanged (11%).

Similar to legal entities in the national sample, the majority of big taxpayers contacted STS staff by phone (93%), an increase by 13 p.p. compared to 2018 (80%); through emails (86%), an increase by 37 p.p. compared to 2018 (49%). At the same time, the current study saw a decrease in face-to-face interaction among big taxpayers, with their share at 49%, 14 p.p. lower than in 2018 (65%). Furthermore, as of early 2022, more than half of the big taxpayers interacted with the STS via the Single Call Centre (51%).

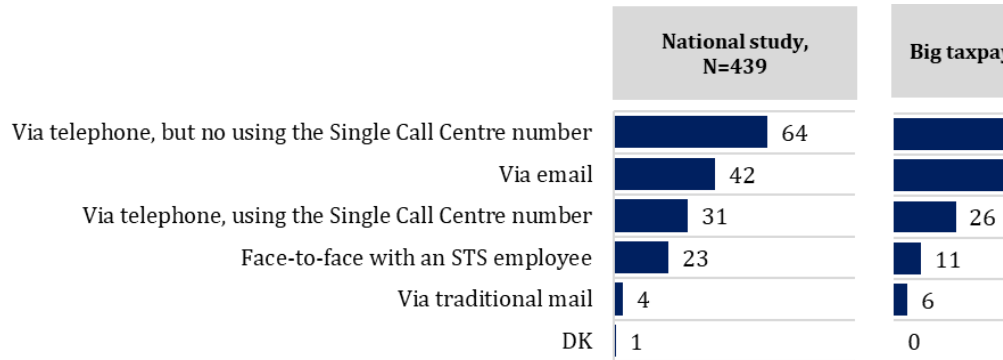
Figure 1.5. 'Q3. Since the beginning of 2022, have your company representatives communicated with STS employees...? (1 response per row)', % of the total sample



64% of respondents in the national sample and 82% of big taxpayers usually interact with the STS by phone, but not via the hotline. Another method is communication by e-mail, used by 42% of legal entities in the

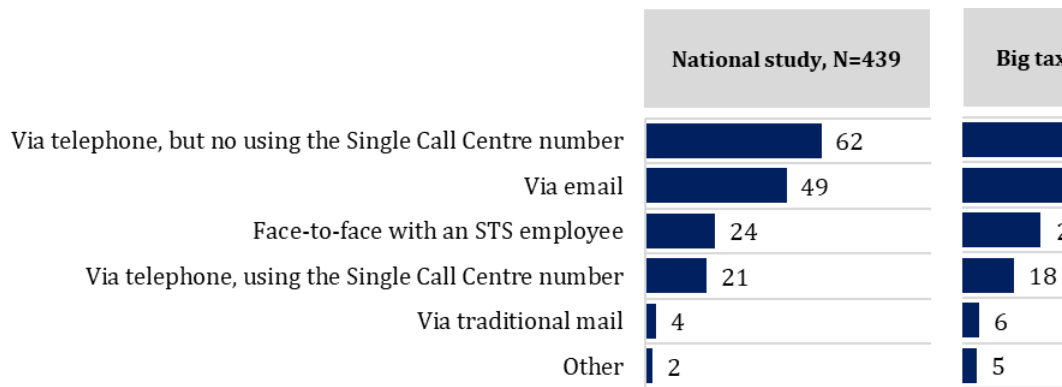
national sample and 71% of big taxpayers' representatives. Letters by post were used less by the participants in the study.

Figure 1.6: Q5.1. How do you usually interact with the State Tax Service? (multiple-choice answer), % of the total sample



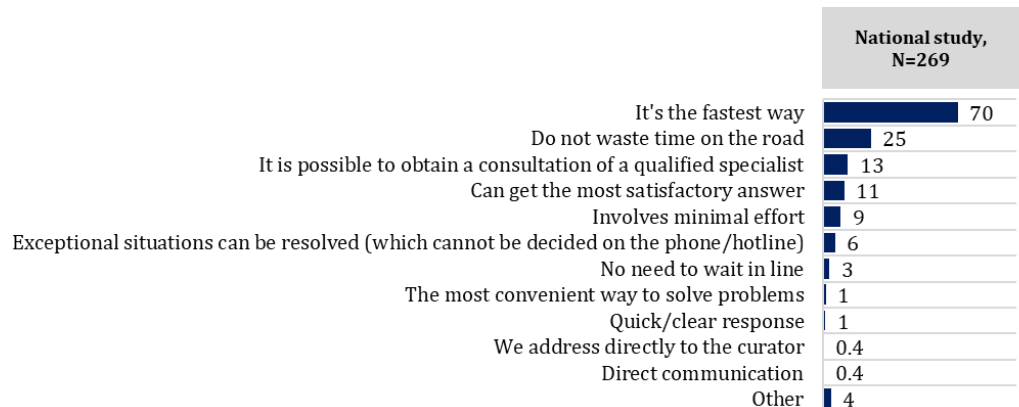
Both national study participants and big taxpayers share the same preferences for interacting with the STS. Thus, 62% of participants in the national study and 72% of big taxpayers would still prefer to interact with the STS by phone (not through the hotline), while 49% of participants in the national sample and 71% of taxpayers would still prefer to do so through emails.

Figure 1.7: Q5.2. How would you prefer/like to interact with the State Tax Service? (multiple-choice answer), % of the total sample



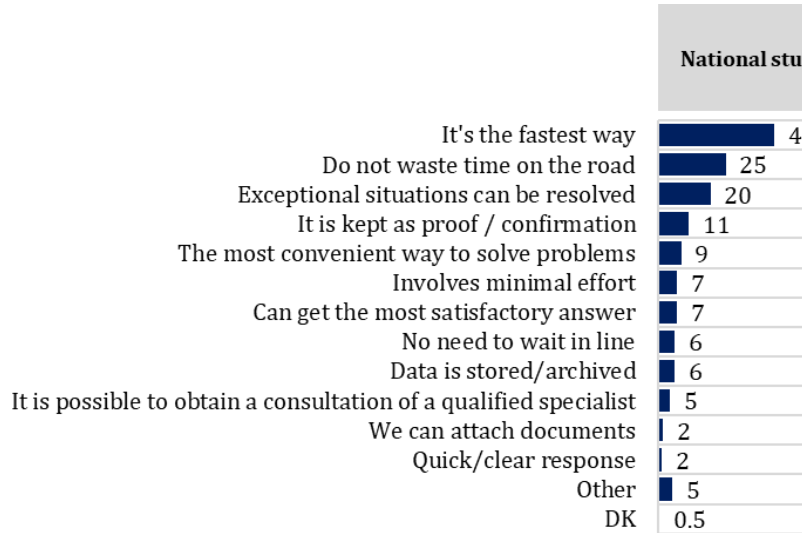
The main reason why 70% of respondents to the national study and 67% of representatives of big taxpayers would prefer to interact with the STS by phone rather than through the hotline is the speed of this type of interaction. A quarter of national study participants and 12% of big taxpayers prefer to interact with the STS by phone because they do not need to spend time travelling.

Figure 1.8.1: Q5.3. Please tell us why you would prefer to interact with STS by phone rather than through the hotline? (open-ended), % of those who would prefer to interact with STS by phone (not via hotline)



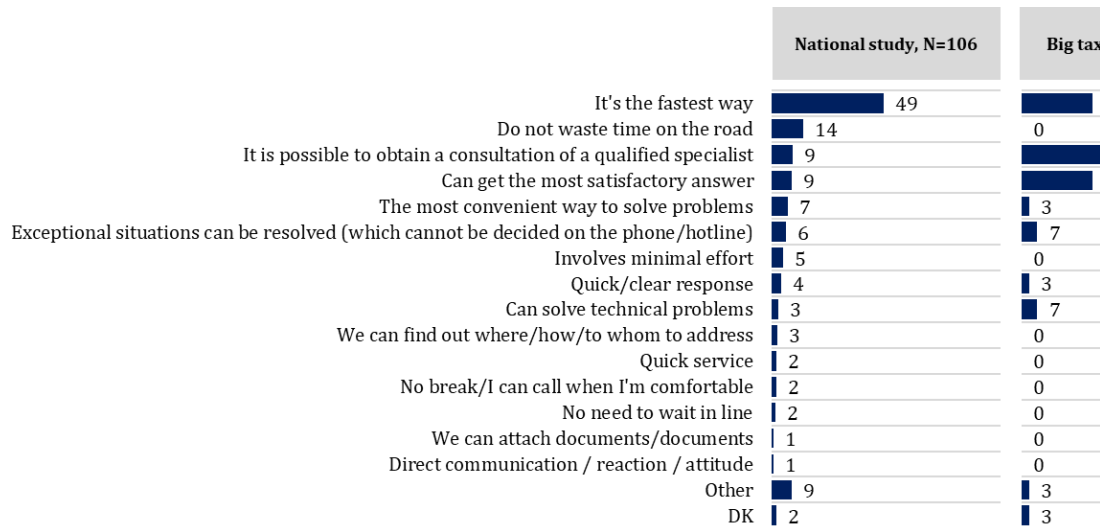
43% of national study respondents and 45% of big taxpayers would prefer to interact with the STS by email because it is the fastest way. One in four respondents of the national study prefers this method of interaction because it allows not to waste time on travel (25%), and every fifth – because it allows exceptional situations to be resolved (20%). At the same time, a quarter of big taxpayers would prefer to interact with the STS via emails, as they can keep these conversations as evidence and confirmation (25%).

Figure 1.8.2: Q5.3. Please tell us why you would prefer to interact with STS via emails? (open-ended), % of those who would prefer to interact with STS via emails



Almost half of the respondents to the national study would prefer to interact with the STS via the hotline because they believe it is the fastest way (49%) and 14% – because they do not need to spend time travelling. A third of big taxpayers prefer this type of interaction because it allows them to get advice from a qualified professional (34%).

Figure 1.8.3: Q5.3. Please tell us why you would prefer to interact with the STS through the Single Call Centre (hotline)? (open-ended), % of those who would prefer to interact with the STS through the hotline



A third of the participants in the national study would prefer to interact with the STS personally because this way one can get the most satisfactory answer (33%), and 29% – because this way one can get a consultation of a qualified specialist. At the same time, a quarter of respondents believe that personal interaction with the STS is the quickest way to resolve exceptional situations (24% each).

Figure 1.8.4: Q5.3. *Please tell us why you would prefer to interact with STS personally, face to face? (open-ended), % of those who would prefer to interact with STS personally, face to face*

	National study, N=30
Can get the most satisfactory answer	3
It is possible to obtain a consultation of a qualified specialist	30
Exceptional situations can be resolved (which can't be decided on the phone/hotline)	24
It's the fastest way	24
Direct communication / reaction / attitude	7
Involves minimal effort	4
More discussion time	2
Quick/clear response	1
The most convenient way to solve problems	0.4
Other	6
DK	1

Among the reasons why legal entities would prefer to interact with the STS by traditional mail are: the possibility to receive advice from a qualified professional, the possibility to resolve various situations that arise, the possibility to keep the letter as evidence/confirmation and the most convenient way of solving problems.

Table 1.1: Q5.3. *Please tell us why do you prefer to interact with STS via traditional mail? (open answer). N of those who would prefer to interact with STS via traditional mail*

	National study, N=16*	Big Taxpayers, N=6*
Communication is kept as proof / confirmation	1	0
Exceptional situations can be resolved (which cannot be decided on the phone/ hotline)	8	3
It is possible to obtain a consultation of a qualified specialist	9	4
The most convenient way to solve problems	0	1

*N<30 – to be carefully analysed

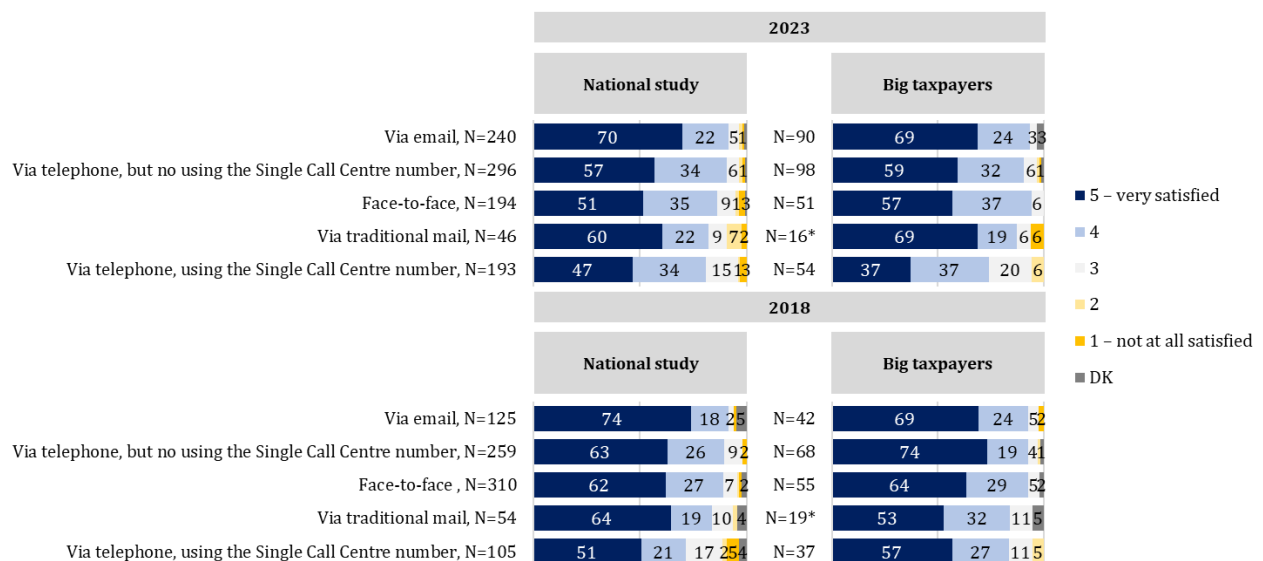
CHAPTER II: THE VIEWS OF LEGAL ENTITIES ON THE EFFECTIVENESS, EFFICIENCY, AND TRANSPARENCY OF THE STATE TAX SERVICE

This chapter presents respondents' views on the effectiveness, efficiency, and transparency of the STS. The respondents expressed their degree of satisfaction with their interaction with STS staff, listed convenient ways to learn about tax legislation and expressed their opinion on the changes they had noticed in relation to STS staff over the past year.

The respondents were asked to rate their level of satisfaction with their interaction with STS employees on a scale of 1 to 5, where 1 is 'not at all satisfied' and 5 - 'very satisfied'. As in 2018, in 2023, 92% of respondents were satisfied with email communication. Approximately the same share as in the previous study was recorded for the level of satisfaction with telephone communication (not via the hotline) - 91%. 86% of respondents were satisfied with their face-to-face interactions with the STS staff, 82% - with traditional mail communication and 81% - with hotline communication. At the same time, the share of those who were very satisfied with their face-to-face interactions with the STS staff decreased in 2023 (51%), compared to 62% in the baseline survey.

The big taxpayers expressed a high level of satisfaction with e-mail communication (92%). 91% of big taxpayers said they were satisfied with communication by phone (not via the hotline), of which 59% were very satisfied with this method of communication - down 15 p.p. compared to 2018. The respondents were less satisfied with the Single Call Centre hotline (74%), which is 12 p.p. lower than in 2018 (84%).

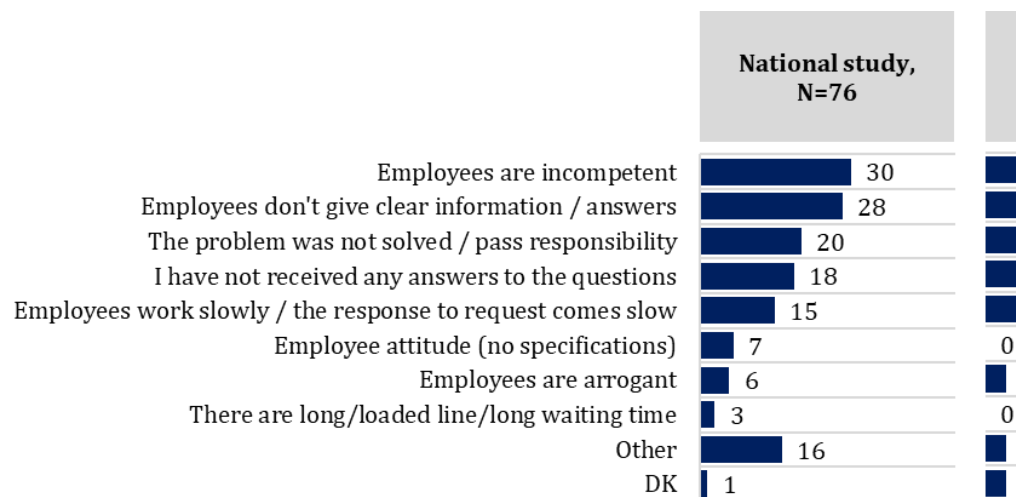
Figure 2.1: Q4. To what extent were you satisfied with your interaction with STS staff? Please use a scale from 1 to 5, where 1 - not at all satisfied, 2 - somewhat not satisfied, 3 - neither, nor, 4 - somewhat satisfied, 5 - very satisfied and DK - don't know, (1 response per row), % of those who interacted with STS in each of the ways listed



The respondents who said they were dissatisfied with their interactions with STS staff were asked what did not meet their expectations. Nearly a third of respondents in the nationally representative sample said they were dissatisfied with the incompetence of STS employees (30%). The second reason respondents were dissatisfied with the STS was the failure to provide information on request or the lack of clarity of information (28%). One in five respondents dissatisfied with their interaction with STS employees said the problem they approached them with was not resolved.

*N<30 - to be carefully analysed

Figure 2.2: Q5. Could you comment on what did not go as you expected in your interactions with the STS staff member? (open-ended), % of those who were dissatisfied with the interaction with STS employees



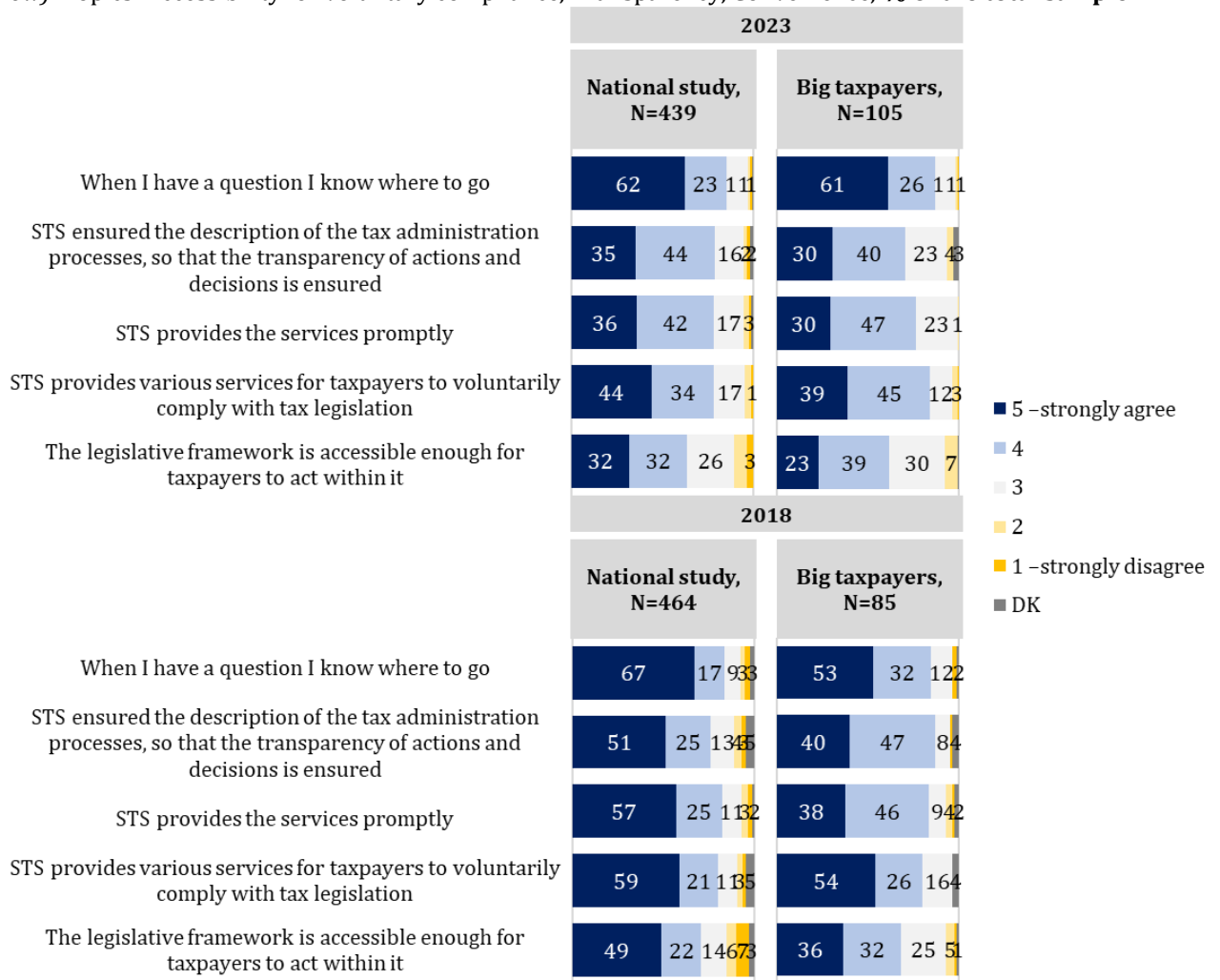
Accessibility for voluntary compliance and transparency in the work of the State Tax Service

On a scale of 1 to 5, where 1 is 'strongly disagree' and 5 is 'strongly agree', the respondents expressed their opinion on some statements about accessibility for voluntary compliance and transparency in the work of the State Tax Service.

In 2023, there is a gradual decrease in overall agreement with the proposed statements among the national sample respondents compared to the 2018 study. Thus, 35% of respondents to the national study strongly agreed that the STS provided a description of tax administration processes, down 16 p.p. compared to the same attitude in 2018. Compared to 2018, in 2023, the share of respondents who strongly agree that the STS provides services promptly, in line with expectations, decreased by 21 percentage points. At the same time, 44% of study participants said they fully agree that the STS provides various services to help taxpayers comply with existing legislation on a voluntary basis, down 15 p.p. in comparison to the baseline study. A big share of respondents strongly agreed that they know where to turn when they have a question (62%), down 5 p.p. compared to 2018.

*N<30 – to be carefully analysed

Figure 2.3: Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row). Topics: Accessibility for voluntary compliance, Transparency, Convenience, % of the total sample



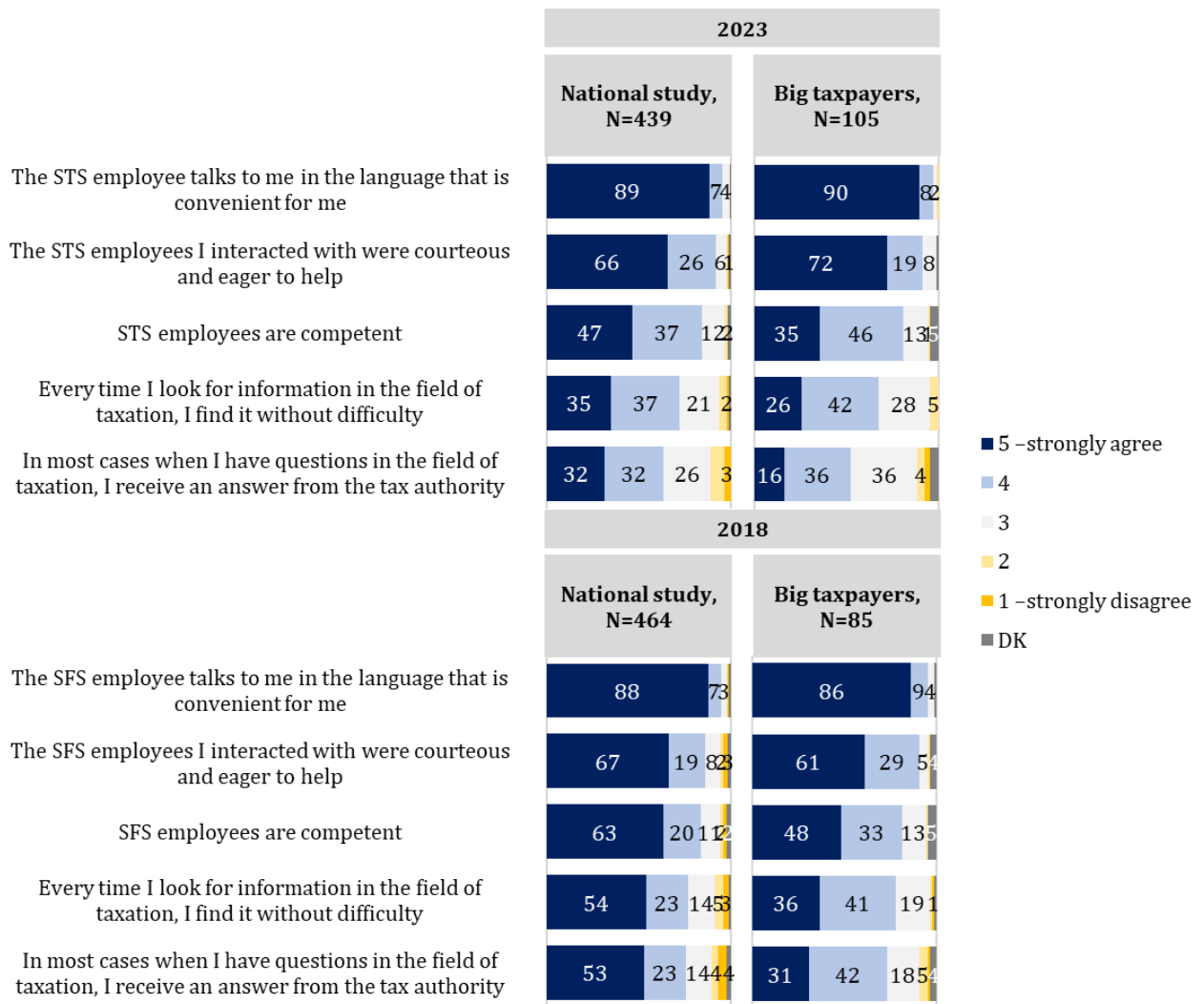
STS staff and clarity of information

On the same scale of 1 to 5, where 1 is 'strongly disagree' and 5 is 'strongly agree', the respondents gave their opinion on some statements about STS staff and clarity of information.

Again, the majority of national study respondents strongly agreed that STS staff communicate in a language that is comfortable for the visitor. On the other hand, compared to the 2018 study, the share of those who strongly agreed and somewhat agreed that STS employees are competent remained relatively the same in 2023 (84% in 2023 compared to 83% in 2018). At the same time, 35% of respondents said they had no difficulty finding information on taxation, down 19 p.p. compared to 2018. The share of those who strongly agreed that in most cases when they had questions about taxation they received a response from the tax authority decreased by 21 p.p. (32% in 2023 compared to 53% in 2018).

Among big taxpayers, there was a stronger level of agreement with the statement that STS employees speak in a language that is convenient for the individual (90%). At the same time, there has been an 11 p.p. increase among big taxpayers in the share of those who strongly agreed that STS employees are courteous and eager to help (72% in 2023 versus 61% in 2018). On the other hand, in 2022, the share of big taxpayers who received a response from the tax authority in most cases when they had a tax question dropped almost by half – 16% in 2023 compared to 31% in 2018.

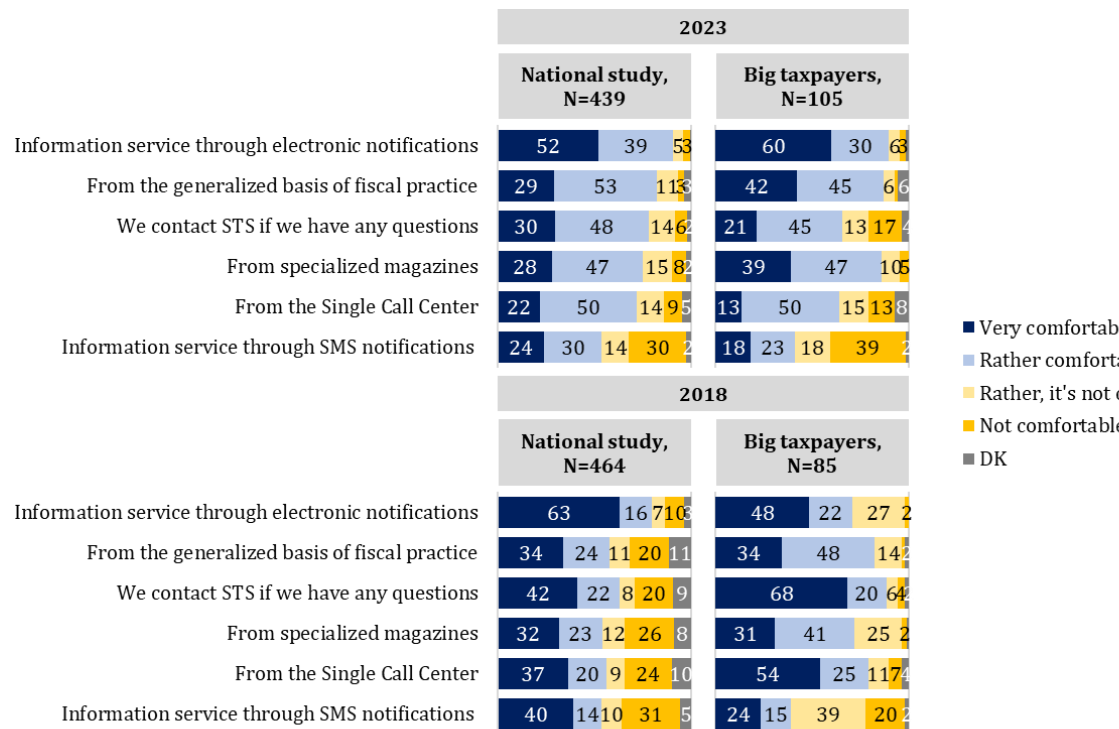
Figure 2.4: Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 – 'strongly agree' (1 answer per row). Topics: Employees and Clarity of information, % of the total sample



Nine out of ten respondents in the nationally representative sample were of the opinion that their companies would find it convenient to learn about tax legislation concerning the activity of economic operators using the information service through electronic notifications (91%), an increase by 12 p.p. compared to 2018 (79%). Other convenient ways for respondents to obtain information would be the generalized basis of fiscal practice (82%), up 24 p.p. compared to 2018 (58%); and for companies to contact the STS when they have questions (78%), up 14 p.p. compared to 2018 (64%).

The majority of big taxpayers said they would be comfortable obtaining information via the information service through electronic notifications (90%), up 20 p.p. compared to 2018 (70%); and from specialized magazines (86%), up 31 p.p. compared to 2018 (55%). The information service through SMS notifications was mentioned to a lesser extent by big taxpayers – the share of those for whom this method of obtaining information on tax legislation concerning the activity of economic operators was not comfortable at all increased by 19 p.p. (39% in 2023 compared to 20% in 2018). In conclusion, while in 2018 the majority of taxpayers preferred to contact de STS directly and through the Single Call Center, in 2022 the big taxpayers would like to find out information on tax legislation through electronic notifications, using the generalized basis of fiscal practice and from specialized magazines.

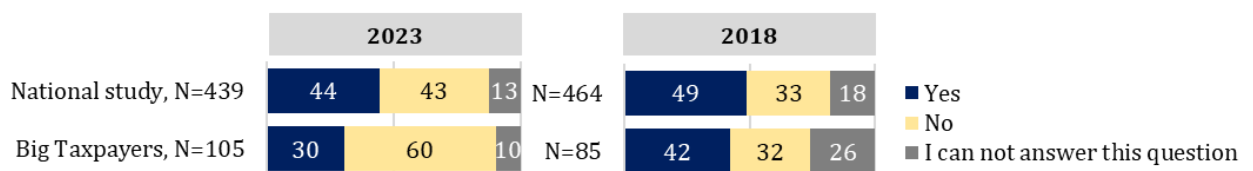
Figure 2.5: Q20. How would it be convenient for your company to find out information on tax legislation concerning the activity of economic operators? (1 answer per row), % of the total sample



44% of respondents in the nationally representative sample said they noticed a change in attitude from STS staff over the past year (down 5 p.p. compared to 2018-39%).

As for big taxpayers, the share of those who noticed some changes in attitude on the part of STS employees was 30%, a decrease of 12 p.p. (42%) compared to the 2018 study.

Figure 2.6: Q23. Have you noticed any changes in the attitude of the STS staff over the last year compared to the previous year? (1 possible answer), % of total sample

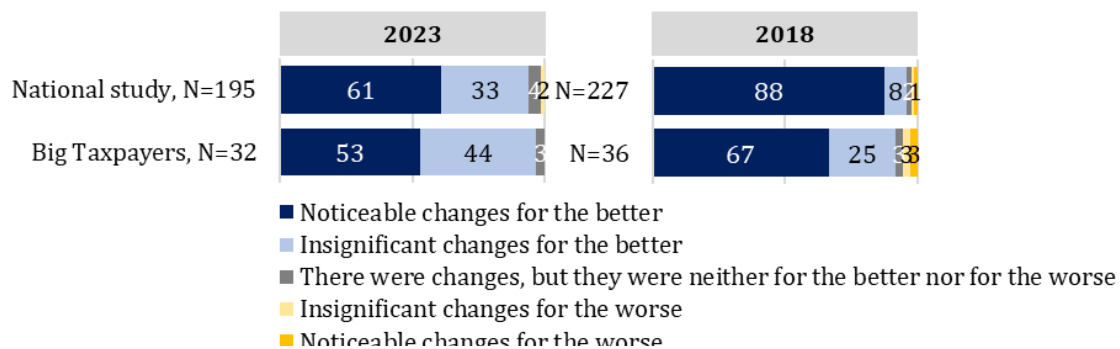


The participants who noticed changes in the attitudes of STS employees rated these changes on a scale of 1 to 5, where 1 is 'noticeable change for the worse' and 5 - 'noticeable change for the better'. Thus, 61% of national study respondents who had noticed changes in employee attitudes said it was a noticeable change for the better (down 27 p.p. compared to 2018).

A similar situation was observed among big taxpayers: compared to the 2018 study, in 2023, the share of those who noticed noticeable changes for the better in the attitude of STS employees decreased by 14 p.p. (53%).

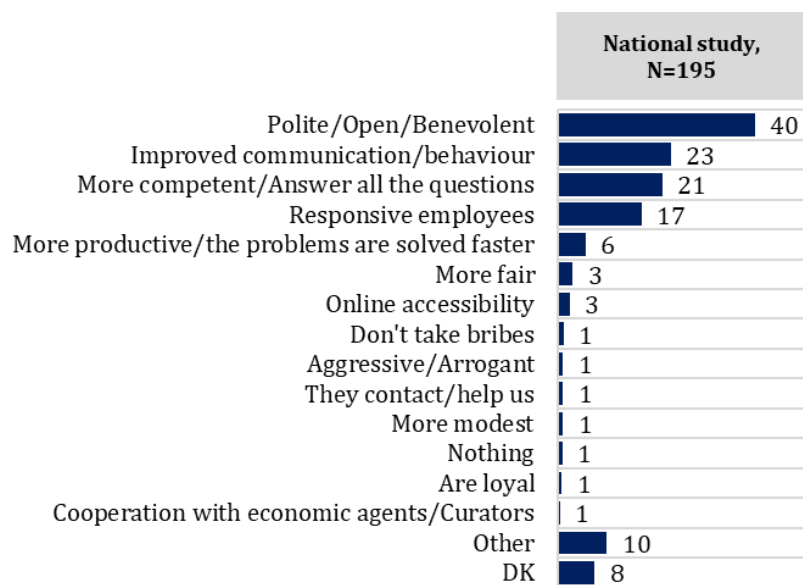
Both among respondents to the nationwide study and among big taxpayers, the share of those who noticed a slight change for the better in the attitude of STS employees had increased.

Figure 2.7: Q24. How would you rate these changes, on a scale of 1 to 5, where 1 is 'noticeable change for the worse' and 5 – 'noticeable change for the better'? (1 possible answer), % of those who had noticed changes in the attitude of STS employees



Of those who noticed changes in the attitude of STS employees, most claimed that officials had become politer, open and benevolent (40% of the national study respondents and 41% of big taxpayers). The second most noticeable change was in communication and behavior, which got better (23% of the national study respondents and 25% of big taxpayers). The third most cited change was in staff competence, as they became more capable of answering all questions (17% of the national study respondents and 22% of big taxpayers).

Figure 2.8: Q25. What specific changes have you noticed? (open-ended), % of those who noticed changes in the attitude of STS employees



CHAPTER III: THE VIEWS OF LEGAL ENTITIES REGARDING THE SERVICES PROVIDED BY THE STATE TAX SERVICE

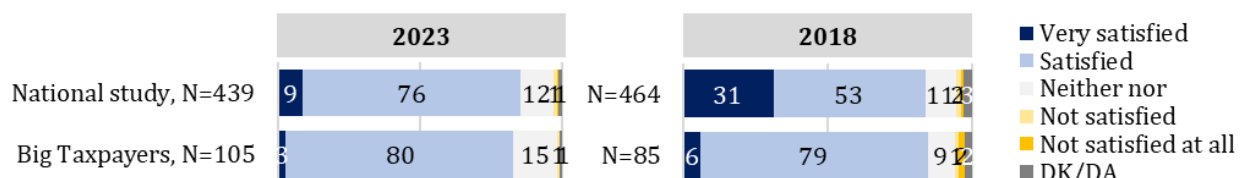
This chapter presents respondents' views on the services provided by the State Tax Service. The study participants rated their satisfaction with the e-services, expressed their opinions about STS inspections and some statements about the convenience of the services and the changes introduced by the STS in terms of tax administration. The level of user knowledge and frequency of use of e-services was also analyzed.

Overall satisfaction with STS services

The majority of respondents in the nationally representative sample were satisfied with the services provided by the State Tax Service (85%), but the share of those who were very satisfied with the services provided by the STS decreased by more than three times compared to 2018.

About eight out of ten big taxpayers were satisfied with the services provided by the STS (83%).

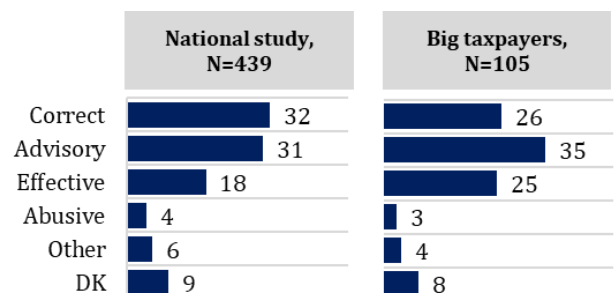
Figure 3.1: Q5B. How satisfied are you with the services provided by the State Tax Service? (one possible answer)", % of total sample



STS inspections

About a third of the legal entities in the nationally representative sample were of the opinion that the STS inspections were correct (32%) and advisory (31%). 35% of big taxpayers believe that the STS inspections were advisory. At the same time, one in four big taxpayers rated these inspections as correct (26%) and effective (25%). To a much lesser extent the respondents in both samples rated the inspections as abusive.

Figure 3.2: Q5.4. How do you rate STS inspections? (one answer), % of the total sample



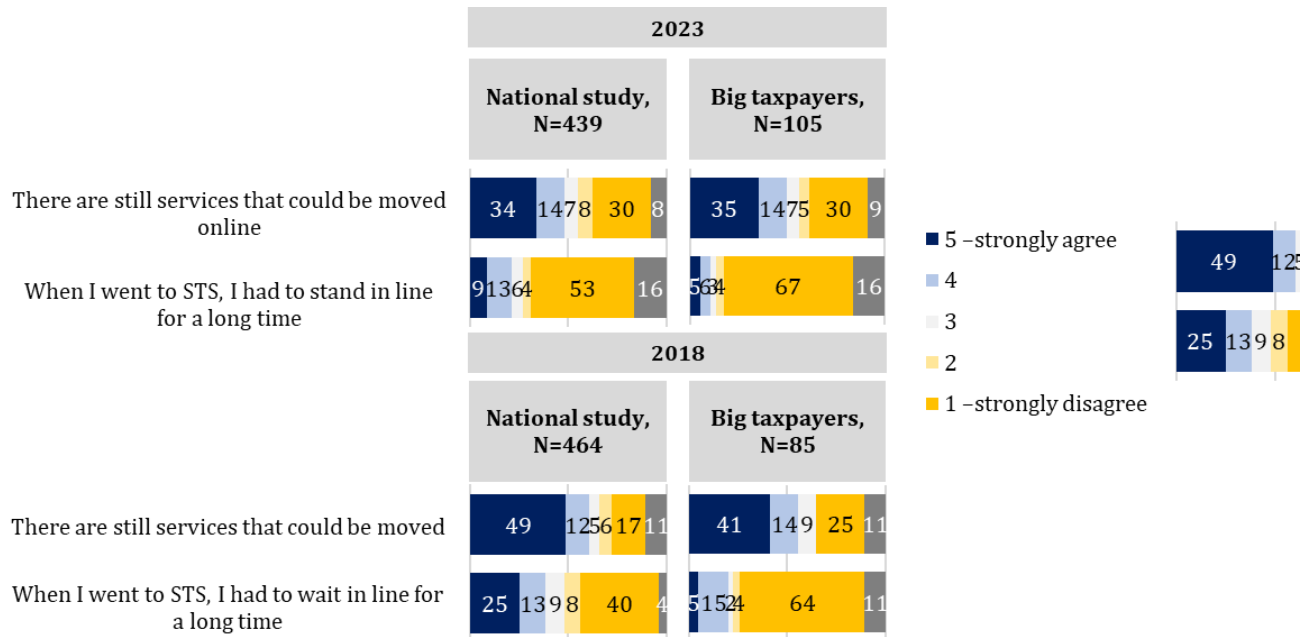
Convenience of STS's services

On a scale of 1 to 5, where 1 is 'strongly disagree' and 5 – 'strongly agree', the respondents gave their opinion on some statements about the convenience of the services provided by the STS.

Less than half of respondents in the national sample would like to see some services moved online (48%), 13 p.p. less than in 2018 (61%). At the same time, the share of those who said they often had to queue when visiting the STS office dropped to 22%, down 16 p.p. compared to the 2018 study (38%).

On the big taxpayers side, 49% of respondents would like to have some services moved online, down 6 p.p. compared to 2018. The share of those who spent a lot of time waiting in line when visiting the STS office dropped to 11%, down 9 p.p. compared to 2018 (20%).

Figure 3.3: Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 – 'strongly agree' (1 answer per row). Topics: Convenience, % of the total sample



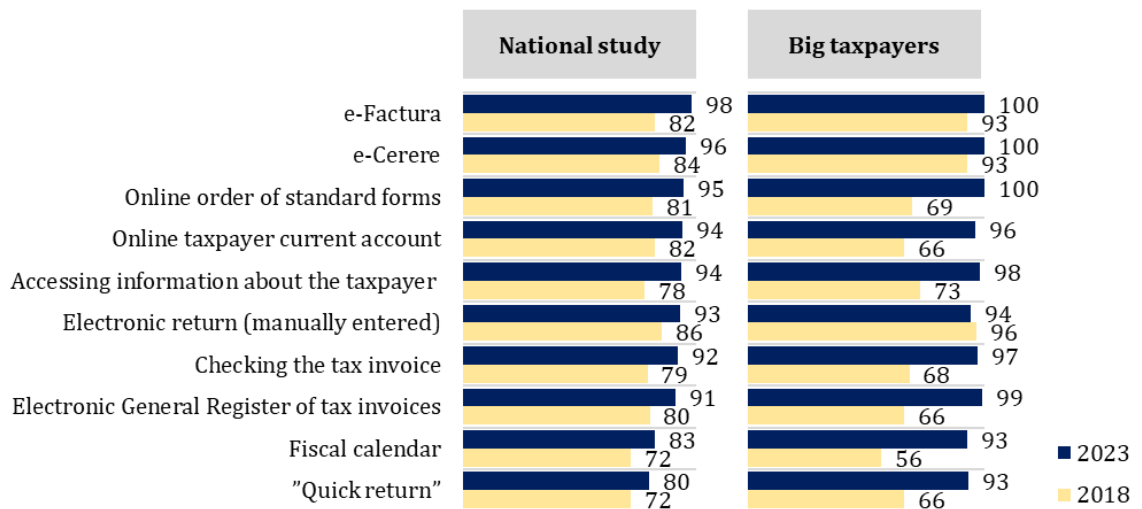
E-services

The awareness level increased for both national study participants and big taxpayers for all of the electronic services mentioned.

The majority of study participants in both samples had heard of all the e-services provided by STS. Most respondents in the national sample had heard of e-Factura (98%), e-Cerere (96%) and online ordering of standard forms (95%).

In the case of big taxpayers, all representatives heard about e-Factura, e-Cerere and online ordering of standard forms.

Figure 3.4: Q7. Have you heard of electronic services provided by the STS, such as: (one answer per row), % of the total sample

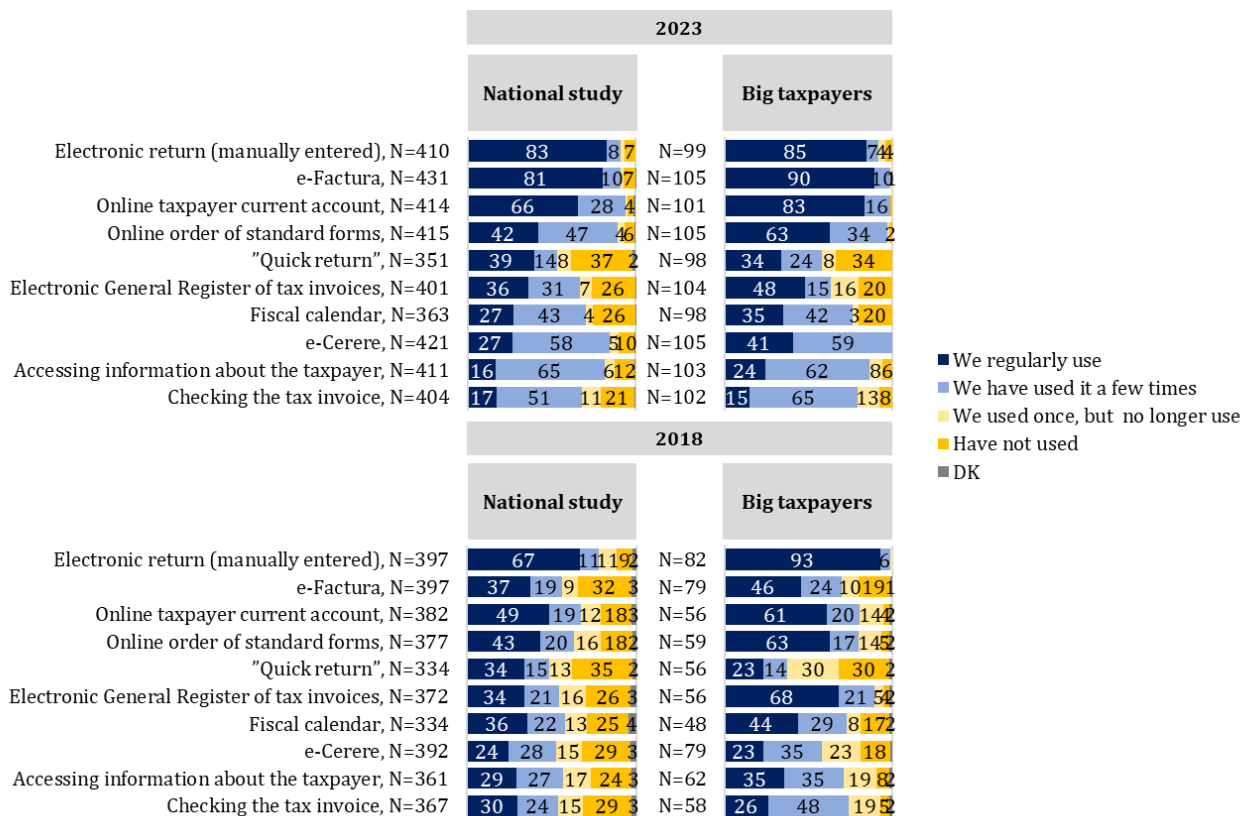


The respondents who had heard about the e-services provided by the STS were asked to specify how often they used each service they were familiar with.

Some 83% of study participants in the national sample who heard about the electronic tax return service used it traditionally (up 14 p.p. compared to 2018). Moreover, 81% of respondents who were familiar with the e-Factura service used it regularly (up 44 p.p. compared to 2018). Two-thirds of respondents who were aware of Taxpayer Current Account used it regularly (66%) – an increase by 17 p.p. over 2018 (49%). At the same time, the share of those who sometimes used services such as access to taxpayer information (65%), e-Cerere (58%), tax invoice checking (51%), fiscal calendar with email notifications (43%) increased in 2022, while the share of those who did not use these services at all decreased compared to 2018.

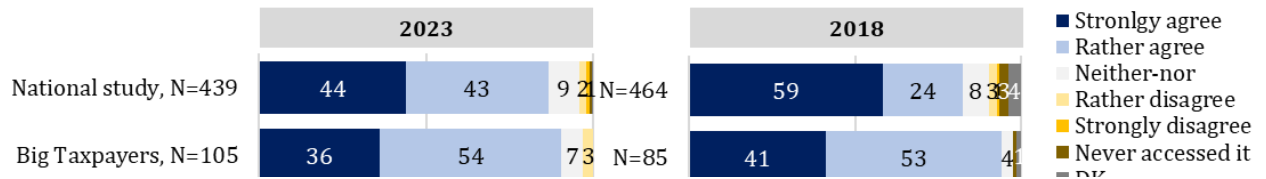
The absolute majority of big taxpayers who heard about e-Factura and Taxpayer Current Account services regularly used these services – 90% and 83% respectively (44 p.p. and 21 p.p. higher shares than in 2018). Similar to the participants in the national sample, a third of big taxpayers who heard about the quick return service did not use it at all (34%).

Figure 3.5: Q8. How often do you use this service? (one answer per row), % of those who heard about each service



87% of respondents to the national study found the e-tax platform easy to use, with 44% strongly agreeing (down 15 p.p. compared to 2018). The same opinion was held by 90% of representatives of big taxpayers.

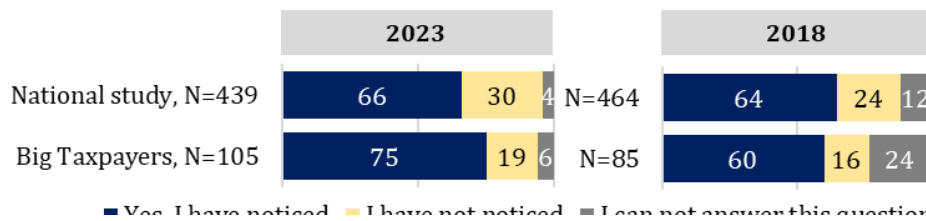
Figure 3.6: Q12. To what extent do you agree or disagree with the following statement: “The electronic tax services platform (services.fisc.md) is easy to use”, % of the total sample



Changes in tax administration

Two-thirds of the participants in the national study noticed changes related to tax administration introduced by the STS over the past 3 years (66%). At the same time, changes in tax administration were also noticed by 75% of taxpayers, with the share having increased by 15 p.p. since 2018.

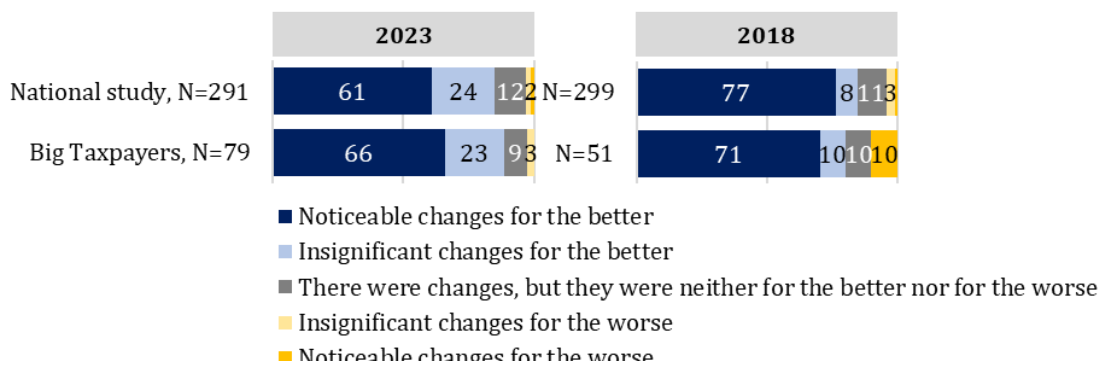
Figure 3.7: Q16. Over the last 3 years, have you noticed any changes made by the STS in terms of tax administration? (1 possible answer), % of total sample



The respondents who had noticed the changes made by the STS were asked to assess these changes. Thus, 85% of the national sample found these changes to be for the better, of which 61% found the changes noticeable (down 16 p.p. compared to the 2018 study), while 24% rated the changes as insignificant (three times as many as in the 2018 study).

Similarly, the number of big taxpayers who assessed the change as noticeable declined by 15 p.p. (66% in 2023 compared to 71% in 2018). At the same time, there was an absolute decrease in the share of big taxpayers who rated the changes they had noticed over the past 3 years introduced by the STS in terms of tax administration as noticeable and bad (0% in 2023 compared to 10% in 2018).

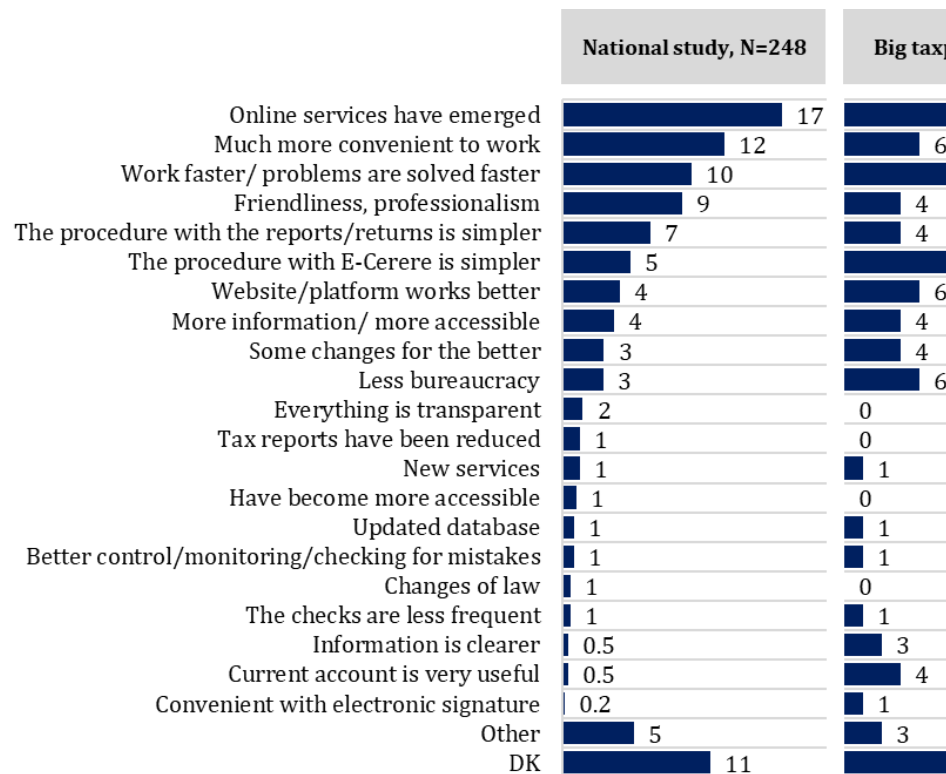
Figure 3.8: Q17. How would you assess these changes? (1 possible answer), % of those who had noticed the changes in tax administration introduced by the STS



The legal entities that took part in the national study, which noticed the changes made by the STS in tax administration, noted the introduction of more online services (17%), much more convenient to work (12%), and that they work faster, which means that problems are solved faster (10%).

In the case of big taxpayers, the top 3 changes noticed were faster working and quicker problem solving (19%), simplification of the e-Cerere procedure (11%) and the introduction of more online services (10%).

Figure 3.9: Q18. What good changes have you noticed? (open-ended), % of those who noticed good changes



The respondents who noticed changes for the worse in tax administration were asked to name what these were. Thus, they noted that employees had become more aggressive, data was getting messed up and fines had increased.

Figure 3.1: Q19. What negative changes have you noticed? (open-ended), N of those who noticed changes for the worse

	National study, N=9*	Big taxpayers, N=2*
The fines have increased	1	0
The data is mixed up	1	1
Employees have become more aggressive	2	0
Other	3	1
DK	2	0

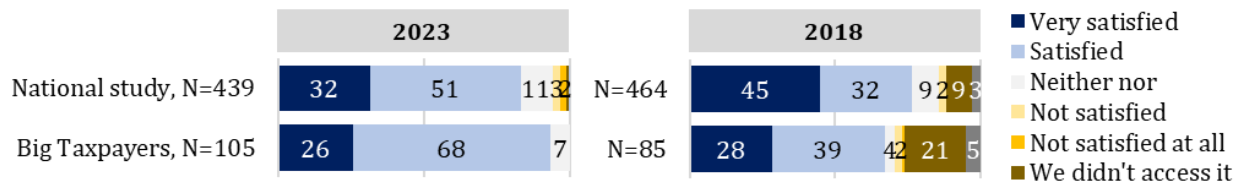
STS website

The respondents in both samples rated their level of satisfaction with the STS website on a scale of 1 to 5, where 1 is not at all satisfied and 5 – very satisfied. 83% of participants in the national study were satisfied with the STS website, an increase by 6 p.p. over 2018 (77%), but the share of those very satisfied with the sts.md website decreased by 13 p.p. in 2023 (32% in 2023 compared to 45% in 2018).

The representatives of big taxpayers are more satisfied with the STS website in 2023 (94%) than in 2018, with satisfaction levels up 27 p.p. compared to the 2018 study. At the same time, it is noted that in 2023 there were no big taxpayers left who had never accessed the sts.md website, compared to 21% in 2018.

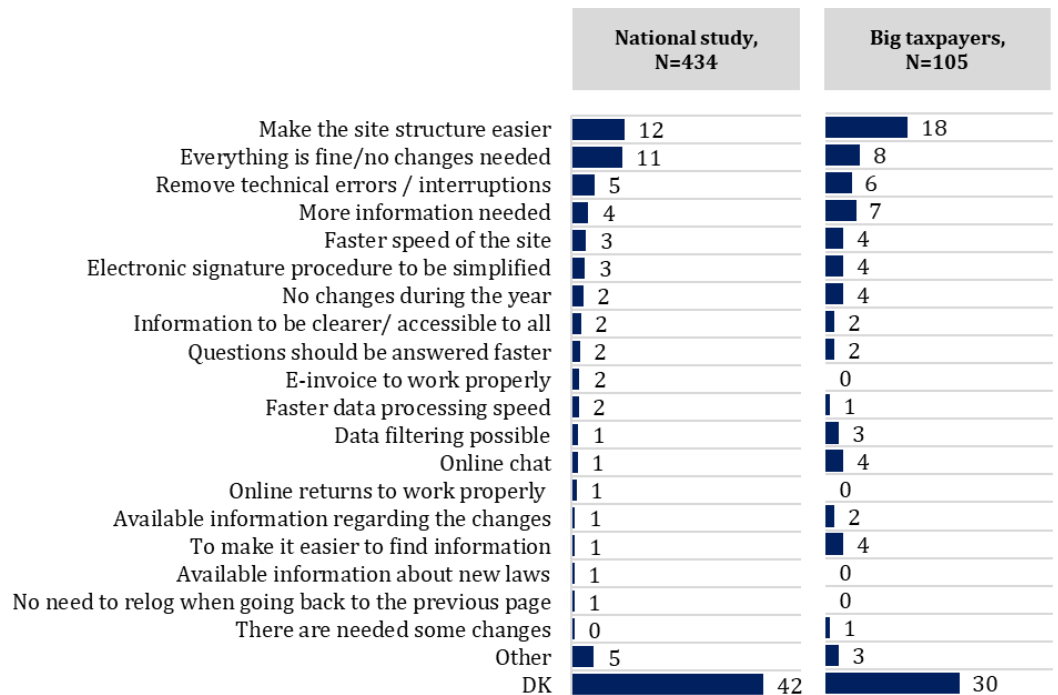
*N<30 – to be carefully analyzed

Figure 3.11: Q21. How satisfied are you with the STS website (www.sfs.md) on a scale of 1 to 5, where 1 is not at all satisfied and 5 is very satisfied. (1 possible answer), % of total sample



Those who rated the STS website were asked to suggest improvements to the STS website. Thus, the participants in both samples mentioned the need to simplify the structure of the website, to eliminate the technical errors, and to publish more information on the website.

Figure 3.12: Q22. What do you think needs to be improved on the STS website? (1 possible answer), % of those who rated the STS website



CHAPTER IV: PERCEPTION OF ACTIONS BY LEGAL ENTITIES AS PRACTICES THAT LIMIT ACCESS, EFFICIENCY AND TRANSPARENCY IN THE WORK OF THE STATE TAX SERVICE

This chapter presents respondents' views on actions that limit access, efficiency and transparency in the work of the State Tax Service. The participants talked about the frequency and methods of interaction with the STS, the difficulties encountered in accessing electronic services and the electronic platform, listed their recommendations for the STS and expressed their views on some of the statements about corruption.

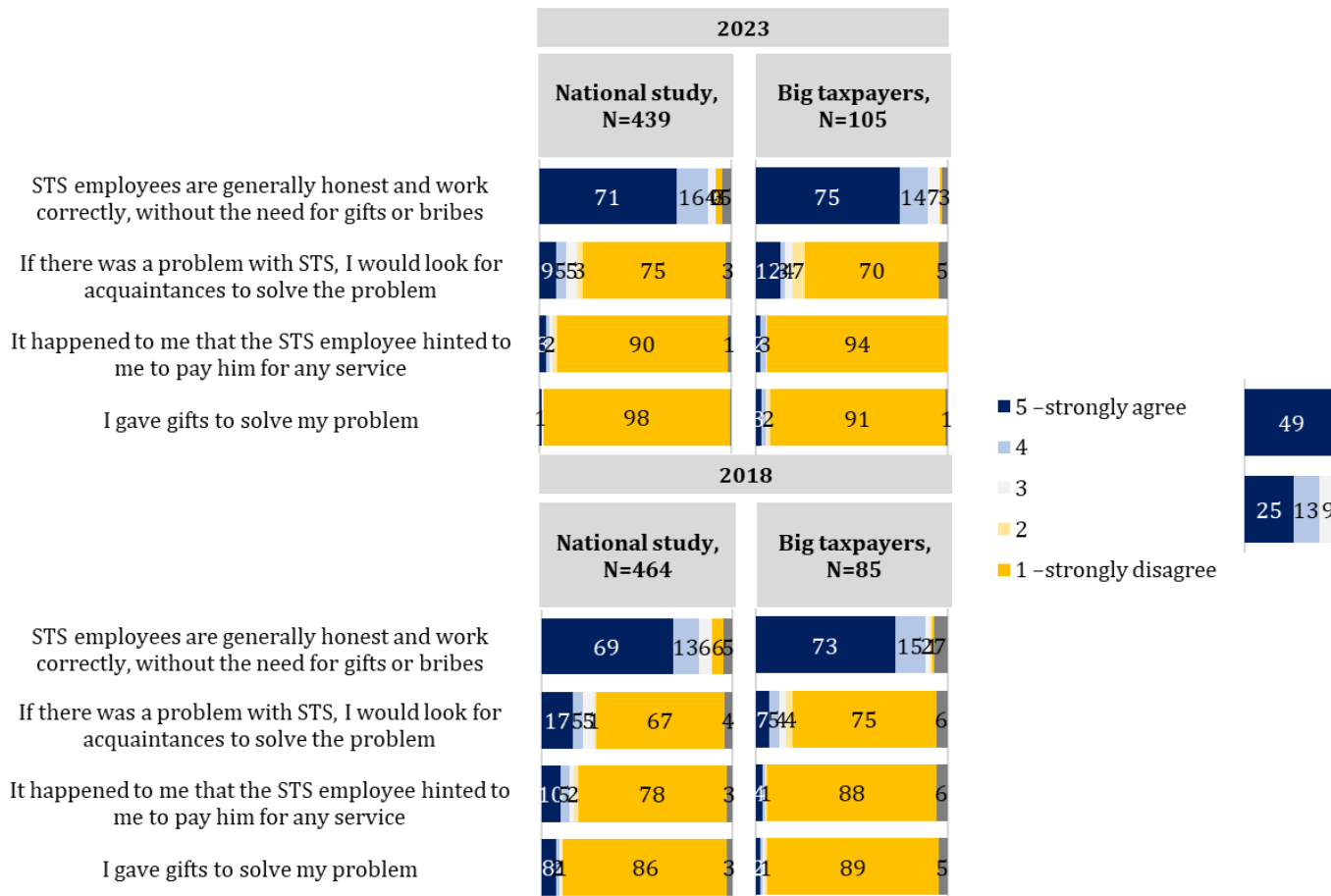
Corruption

On a scale of 1 to 5, where 1 is 'strongly disagree' and 5 – 'strongly agree', the respondents expressed their opinion on some statements about corruption. A majority of respondents in the nationally representative sample and big taxpayers (87% and 89% respectively) believe that STS employees are generally honest and work properly, without resorting to gifts or bribes.

98% of national study participants (11 p.p. more than in 2018) and 91% of big taxpayers did not give gifts to solve their problems.

The majority of respondents in both samples disagreed with allegations of corruption in the STS, and their share increased compared to the 2018 study results.

Figure 4.1: Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 – 'strongly agree' (1 answer per row). Topics: Corruption, % of the total sample



Quality of e-services

Both national sample respondents (45%) and big taxpayers (52%) using the electronic returns service experienced difficulties in using the service, with their shares doubling compared to the 2018 study. Similarly, the shares of those who encountered difficulties in using e-Factura increased in the current study compared to the previous one, with 37% of the national sample (up 23 p.p. compared to 2018 – 14%) and 42% of big taxpayer representatives (up 24 p.p. compared to 2018 – 18%) who regularly or sometimes use e-Factura confirming difficulties in using the service. In general, in 2023 the share of the respondents who encountered any difficulties in using e-services has increased for almost all of the services mentioned. This trend is especially visible for big taxpayers.

Figure 4.2: Q9. Have you encountered any difficulties in using the following services? (one answer per row), % of those who use the electronic services provided by STS

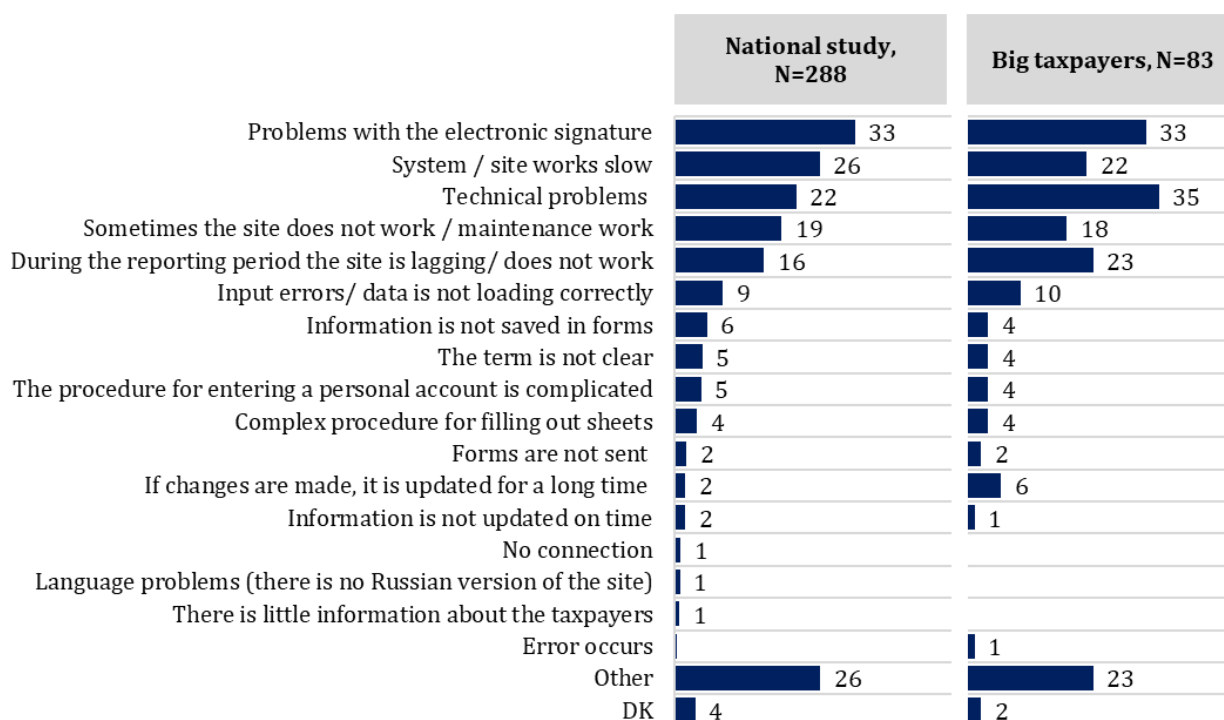
	2023					
	National study			Big taxpayers		
	Yes	No	I don't remember	Yes	No	I don't remember
Electronic return (manually entered), N=374	45	54	1	52	47	1
e-Factura, N=392	37	62	1	42	58	1
Online order of standard forms, N=369	23	76	1	28	72	1
e-Cerere, N=356	22	77	1	19	81	1
"Quick return", N=186	22	76	2	25	74	2
Online taxpayer current account, N=389	17	82	1	23	77	1
Electronic General Register of tax invoices, N=267	15	85	1	21	77	2
Accessing information about the taxpayer, N=334	5	93	1	8	92	1
Checking the tax invoice, N=274	4	94	1	6	94	1
Fiscal calendar, N=255	3	95	2	7	93	2
	2018					
	National study			Big taxpayers		
Electronic return (manually entered), N=309	23	68	9	25	75	1
e-Factura, N=223	14	78	8	18	80	2
Online order of standard forms, N=239	11	82	7	2	94	4
e-Cerere, N=206	14	78	8	15	85	1
"Quick return", N=163	14	78	8	5	95	1
Online taxpayer current account, N=257	11	82	7	2	98	1
Electronic General Register of tax invoices, N=203	9	83	8	14	84	2
Accessing information about the taxpayer, N=205	10	83	7	7	93	1
Checking the tax invoice, N=197	5	88	6	2	98	1
Fiscal calendar, N=194	6	88	6	11	89	1

■ Yes ■ No ■ I don't remember

The participants in the national study stated that they had encountered the following difficulties in using electronic services: problems with electronic signatures (33%), the website is slow (26%), technical problems/errors (22%).

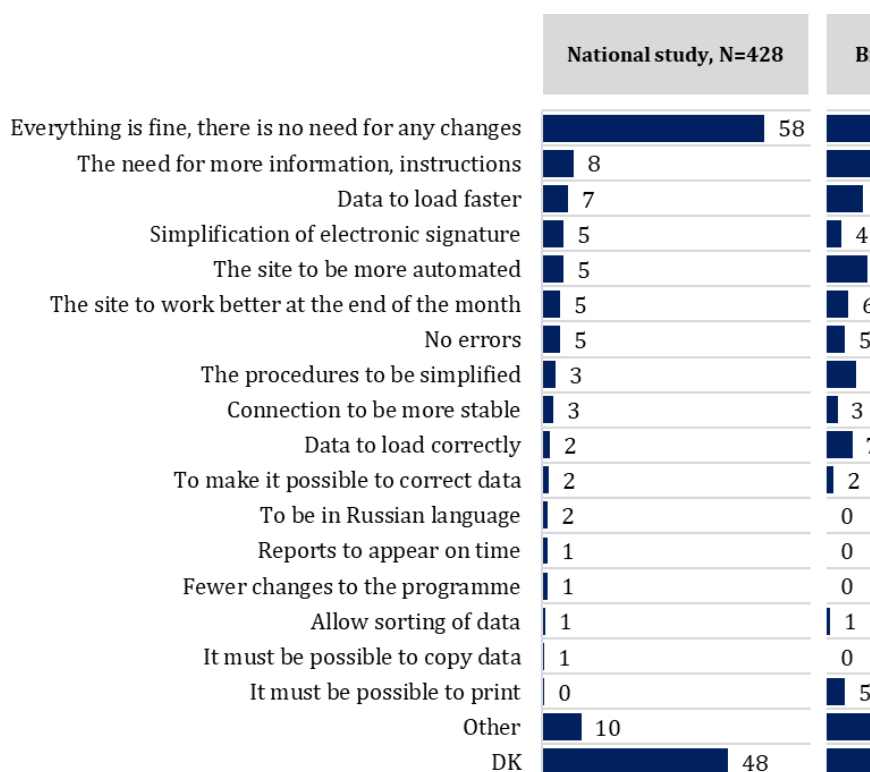
The top 3 problems faced by big taxpayers are: technical problems (35%), problems with electronic signatures (33%), during the reporting period the site is lagging (23%).

Figure 4.3: Q10. What difficulties have you encountered in using the e-services? (open-ended), % of those who had difficulties using the e-services provided by the STS



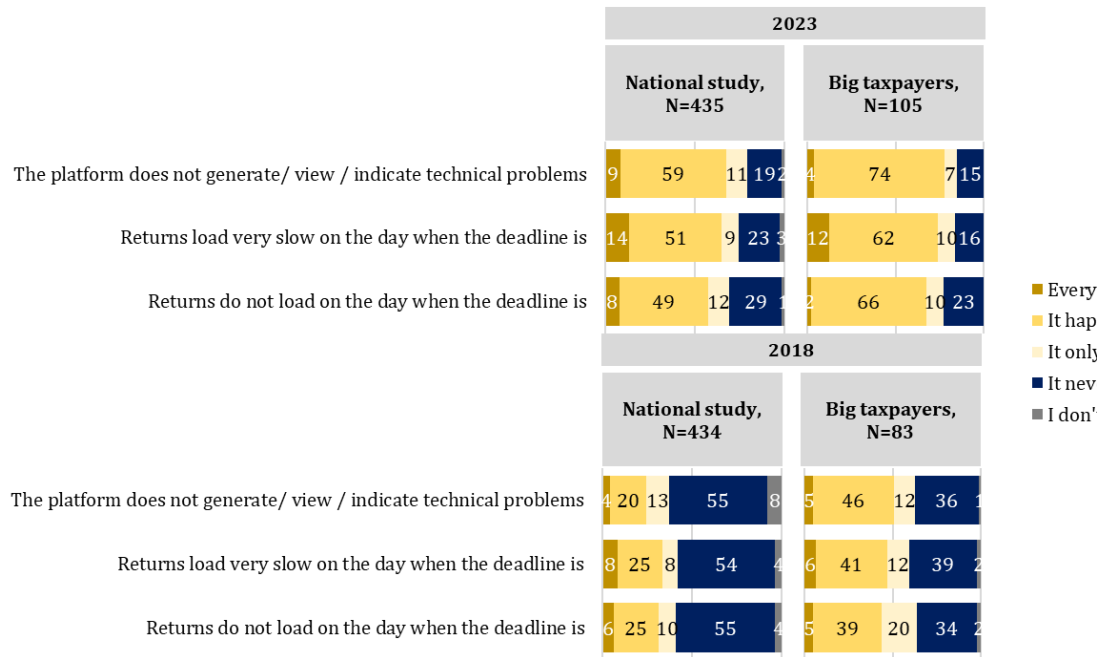
Those who had no difficulties using the e-services were asked to indicate areas for improvement. More than half of the national sample and big taxpayers said that everything was fine and no changes were needed (58% and 52%, respectively). However, some respondents were of the opinion that more information and instructions for users are needed, data should load faster and processes should be more automated.

Figure 4.4: Q11. What would you like to see improved in e-services? (open-ended), % of those who had no difficulties using the e-services provided by the STS



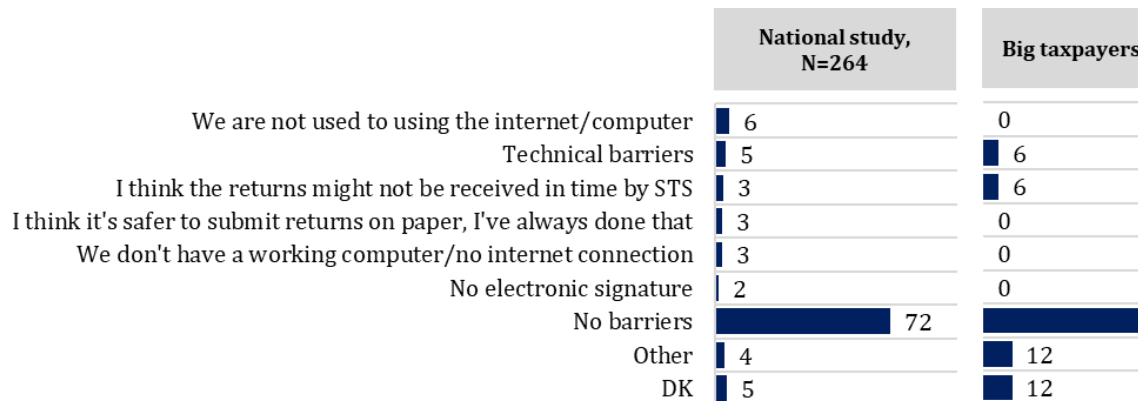
The respondents who used the electronic tax services platform reported how often they encountered difficulties with the platform. The problem most respondents in both samples encountered at least once was that the platform does not display or return technical problems, as reported by 79% of legal entities in the national study (up 42 p.p. compared to 2018) and 85% of big taxpayers (up 22 p.p. compared to 2018). 74% of national sample study participants (up 32 p.p. compared to 2018) and 84% of big taxpayers (up 25 p.p. compared to 2018) reported that at least once their returns had been very slow to load on the day of the deadline. 69% of national study participants said that at least once their returns did not load on the deadline day (up 28 p.p. compared to 2018), with 77% of big taxpayers reporting the same problem (up 23 p.p. compared to 2018).

Figure 4.5: Q13. How often have you encountered the following problems with the electronic services platform (services.fisc.md)? (1 answer per row), % of those who used the electronic tax services platform



The respondents who had not used any of the electronic services provided by the STS listed the barriers to using them. Both general sample respondents and big taxpayers mostly had no barriers to using the e-services platform. The following barriers were mentioned less frequently: unfamiliarity with internet/computer use, technical barriers, uncertainty about the timely submission of the return, security when submitting a paper return, lack of computer/internet connection and lack of e-signature.

Figure 4.6: Q14. What obstacles do you face in using this platform? (multiple-choice answer), % of those who had not used the electronic tax services platform



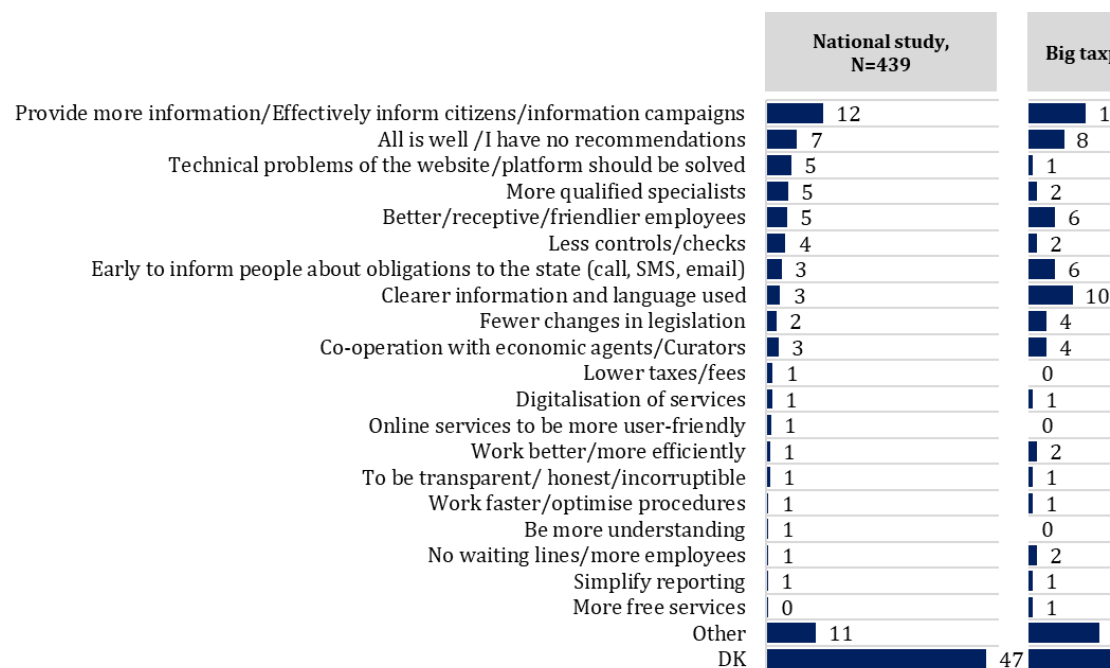
The study participants who did not have an electronic signature described the obstacles to obtaining one. The respondents answered that they either do not have time for it, there is no need for it, or it is expensive to obtain an electronic signature.

Table 4.1: Q15. What are the barriers to obtaining an electronic signature? (multiple-choice answer), % of those without electronic signature

National study, N	4*
It's expensive	1
I don't have time	1
I have no need	1
Other	1

The respondents in both samples were asked to make some recommendations to the tax institution. 12% of respondents in both categories said that STS should provide more information through special information campaigns, use clearer language in the information provided, and that staff should be more responsive/polite. Among other things, the respondents noted that it would be good if the State Tax Service informed taxpayers in advance about their obligations to the state.

Figure 4.7: Q26. What other recommendations would you suggest to the STS? (open-ended), % of the total sample



*N<30 – to be carefully analysed

ANNEX

Annex 1.4: "Q2. Since the beginning of 2022, have your company...? (1 response per row)"

% per row		N	Submitted the returns	Asked questions to the STS about some uncertainties related to taxation in written/verbal/electronic form	Was subject to a tax check	Submitted an application to STS	Other
Total		439	99	49	36	44	2
Type of business	Micro	372	99	47	33	40	3
	Small	48	98	68	48	64	0
	Medium & Large	19*	100	48	52	63	0
Environment	Urban	374	99	48	36	45	2
	Rural	65	98	57	37	39	3
Region	Nord	60	96	45	33	35	5
	Centre	76	100	55	31	38	1
	Chisinau	276	98	49	38	47	2
	South	27*	100	47	37	47	0
Accounting entity	Full-time employed accountant in the company	177	100	51	36	42	1
	Accountant who provides accounting services to several companies	168	98	51	34	39	4
	A company providing accounting services	60	96	43	43	62	2
	Other	35	100	39	30	40	0
Turnover	Less than 200 thousand MDL	98	97	35	29	36	2
	Between 200 and 500 thousand MDL	54	100	41	26	31	2
	Between 501 thousand and 1 million MDL	84	99	54	37	40	1
	Between 1 and 9 million MDL	103	100	48	35	47	2
	Over 9 million MDL	54	96	66	54	66	2
	DK/NA	46	100	61	39	47	5

Annex 1.5: "Q3. Since the beginning of 2022, have your company representatives communicated with STS employees...? (1 response per row)"

% per row		N	Via telephone, but no using the Single Call Center number	Via email	Face-to-face with an STS employee	Via telephone, using the Single Call Center number	Via traditional mail
Total		439	67	55	44	44	11
Type of business	Micro	372	65	52	42	42	11
	Small	48	76	69	65	53	11
	Medium & Large	19*	85	76	44	55	8
Environment	Urban	374	67	55	42	47	11
	Rural	65	70	51	59	28	10
Region	Nord	60	65	56	55	25	8
	Center	76	71	58	63	30	8
	Chisinau	276	68	54	37	53	11
	South	27*	59	51	43	29	14
Accounting entity	Full-time employed accountant in the company	177	67	56	45	50	6
	Accountant who provides accounting services to several companies	168	68	52	47	39	12
	A company providing accounting services	60	68	63	40	50	20
	Other	35	66	43	38	28	9
Turnover	Less than 200 thousand MDL	98	67	44	36	37	8
	Between 200 and 500 thousand MDL	54	59	46	37	26	10
	Between 501 thousand and 1 million MDL	84	58	55	48	45	12
	Between 1 and 9 million MDL	103	74	62	44	47	9
	Over 9 million MDL	54	82	66	58	64	9
	DK/NA	46	62	57	49	46	18

Annex 1.6: "Q5.1. How do you usually interact with the State Tax Service? (multiple-choice answer)"

% per row		N	Via telephone, but no using the Single Call Center number	Via email	Via telephone, using the Single Call Center number	Face-to-face with an STS employee	Via traditional mail	DK/NA
Total		439	64	42	31	23	4	1
Type of business	Micro	372	62	38	31	23	4	1
	Small	48	70	59	25	22	3	2
	Medium & Large	19*	73	81	33	17	4	0
Environment	Urban	374	64	45	32	21	4	1
	Rural	65	64	28	22	35	2	3
Region	Nord	60	62	40	17	36	4	2
	Center	76	69	27	16	34	3	1
	Chisinau	276	63	47	39	16	4	1
	South	27*	63	38	23	34	4	0
Accounting entity	Full-time employed accountant in the company	177	61	45	30	21	3	2
	Accountant who provides accounting services to several companies	168	66	34	30	23	5	1
	A company providing accounting services	60	65	47	39	24	4	2
	Other	35	66	64	25	26	6	0
Turnover	Less than 200 thousand MDL	98	63	35	26	21	4	0
	Between 200 and 500 thousand MDL	54	60	36	32	29	2	2
	Between 501 thousand and 1 million MDL	84	61	47	29	25	6	1
	Between 1 and 9 million MDL	103	72	37	35	20	5	3
	Over 9 million MDL	54	64	71	34	15	0	0
	DK/NA	46	57	33	31	31	4	0

Annex 1.7: "Q5.2. How would you prefer/like to interact with the State Tax Service? (multiple-choice answer)"

% per row		N	Via telephone, but no using the Single Call Center number	Via email	Via telephone, using the Single Call Center number	Face-to-face with an STS employee	Via traditional mail	Other method
Total		439	62	49	24	21	4	2
Type of business	Micro	372	62	47	26	20	4	3
	Small	48	61	60	23	27	7	0
	Medium & Large	19*	60	71	7	25	0	0
Environment	Urban	374	62	52	27	18	4	2
	Rural	65	62	35	9	39	2	2
Region	Nord	60	54	44	14	32	3	4
	Center	76	62	36	8	34	1	0
	Chisinau	276	62	54	32	14	4	3
	South	27*	70	53	23	34	11	0
Accounting entity	Full-time employed accountant in the company	177	58	49	20	21	3	1
	Accountant who provides accounting services to several companies	168	62	45	23	22	3	3
	A company providing accounting services	60	63	56	38	17	4	0
	Other	35	79	61	28	29	12	10
Turnover	Less than 200 thousand MDL	98	61	32	22	22	1	1
	Between 200 and 500 thousand MDL	54	68	44	29	27	6	4
	Between 501 thousand and 1 million MDL	84	52	62	26	25	5	1
	Between 1 and 9 million MDL	103	67	52	26	17	4	2
	Over 9 million MDL	54	61	67	21	20	2	2
	DK/NA	46	64	45	22	20	8	5

Annex 2.1: "Q4. To what extent were you satisfied with your interaction with STS staff? Please use a scale from 1 to 5, where 1 means 'not at all satisfied' and 5 - 'very satisfied' (1 response per row)", **part 1**

% per row		N	Via email					1 - not satisfied at all	DK
			5 - very satisfied	4	3	2			
Total		240	70	22	5	1	1	1	
Type of business	Micro	192	69	20	6	2	1	2	
	Small	33	69	28	3	0	0	0	
	Medium & Large	15*	77	23	0	0	0	0	
Environment	Urban	207	68	23	6	1	1	2	
	Rural	33	81	13	0	3	3	0	
Region	Nord	34	71	23	3	0	3	0	
	Center	44	79	19	2	0	0	0	
	Chisinau	148	67	22	6	2	1	2	
	South	14*	65	27	7	0	0	0	
Accounting entity	Full-time employed accountant in the company	99	67	23	8	0	1	1	
	Accountant who provides accounting services to several companies	88	75	20	1	1	1	1	
	A company providing accounting services	38	69	23	6	3	0	0	
Turnover	Less than 200 thousand MDL	43	67	23	7	0	3	0	
	Between 200 and 500 thousand MDL	25*	65	22	9	0	4	0	
	Between 501 thousand and 1 million MDL	46	67	21	7	5	0	0	
	Between 1 and 9 million MDL	64	71	24	2	2	0	2	
	Over 9 million MDL	36	70	30	0	0	0	0	

Annex 2.1: "Q4. To what extent were you satisfied with your interaction with STS staff? Please use a scale from 1 to 5, where 1 means 'not at all satisfied' and 5 - 'very satisfied' (1 response per row)", **part 2**

% per row		N	Via telephone, but no using the Single Call Center number					1 - not satisfied at all	DK
			5 - very satisfied	4	3	2			
Total		296	57	34	6	1	1	1	
Type of business	Micro	244	58	32	5	1	1	1	
	Small	36	53	38	8	0	0	0	
	Medium & Large	16*	41	43	10	6	0	0	
Environment	Urban	251	55	36	7	1	1	1	
	Rural	45	69	24	0	5	2	0	
Region	Nord	39	64	28	0	5	3	0	
	Center	54	73	25	2	0	0	0	
	Chisinau	187	50	38	8	1	1	2	
	South	16*	67	24	9	0	0	0	
Accounting entity	Full-time employed accountant in the company	118	56	35	7	1	0	0	
	Accountant who provides accounting services to several companies	115	63	27	3	2	3	2	
	A company providing accounting services	40	50	36	11	0	0	3	
Turnover	Less than 200 thousand MDL	66	61	31	2	2	0	5	
	Between 200 and 500 thousand MDL	32	45	38	14	0	3	0	
	Between 501 thousand and 1 million MDL	49	55	33	10	0	2	0	
	Between 1 and 9 million MDL	76	66	28	4	1	0	0	
	Over 9 million MDL	45	39	51	8	2	0	0	

Annex 2.1: "Q4. To what extent were you satisfied with your interaction with STS staff? Please use a scale from 1 to 5, where 1 means 'not at all satisfied' and 5 - 'very satisfied' (1 response per row)", **part 3**

% per row		N	Face-to-face					DK
			5 - very satisfied	4	3	2	1 - not satisfied at all	
Total		194	51	35	9	1	3	1
Type of business	Micro	155	51	35	7	1	4	1
	Small	31	55	28	16	1	0	0
	Medium & Large	8*	35	55	10	0	0	0
Environment	Urban	156	48	37	11	1	2	1
	Rural	38	65	27	0	3	6	0
Region	Nord	33	50	38	5	3	3	0
	Center	48	66	31	3	0	0	0
	Chisinau	102	43	37	13	0	4	2
	South	12*	67	18	3	12	0	0
Accounting entity	Full-time employed accountant in the company	79	48	41	9	0	0	1
	Accountant who provides accounting services to several companies	78	59	28	6	0	6	1
	A company providing accounting services	24*	39	40	16	0	5	0
Turnover	Less than 200 thousand MDL	35	67	24	3	3	3	0
	Between 200 and 500 thousand MDL	20*	56	33	5	0	5	0
	Between 501 thousand and 1 million MDL	41	46	37	14	0	3	0
	Between 1 and 9 million MDL	45	51	33	13	0	2	0
	Over 9 million MDL	32	48	42	10	0	0	0

Annex 2.1: "Q4. To what extent were you satisfied with your interaction with STS staff? Please use a scale from 1 to 5, where 1 means 'not at all satisfied' and 5 - 'very satisfied' (1 response per row)", **part 4**

% per row		N	Via telephone, using the Single Call Center number					
			5 - very satisfied	4	3	2	1 - not satisfied at all	DK
Total		193	47	34	15	1	3	0
Type of business	Micro	157	46	34	15	1	4	0
	Small	25*	56	27	13	3	0	0
	Medium & Large	11*	33	47	12	0	8	0
Environment	Urban	175	47	35	14	1	3	0
	Rural	18*	45	24	25	0	6	0
Region	Nord	15*	49	34	11	0	7	0
	Center	23*	61	18	20	0	0	0
	Chisinau	147	45	37	14	1	4	0
	South	8*	39	22	26	13	0	0
Accounting entity	Full-time employed accountant in the company	88	55	31	10	1	3	0
	Accountant who provides accounting services to several companies	66	43	30	22	0	5	0
	A company providing accounting services	30	40	43	13	3	0	0
Turnover	Less than 200 thousand MDL	36	54	30	9	3	3	0
	Between 200 and 500 thousand MDL	14*	56	29	8	0	8	0
	Between 501 thousand and 1 million MDL	38	51	23	20	0	6	0
	Between 1 and 9 million MDL	49	38	40	20	0	2	0
	Over 9 million MDL	35	38	43	14	2	2	0

Annex 2.3: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 – 'strongly agree' (1 answer per row)", **part 1**

% per row		N	When I have a question, I know where to go						STS ensured the description of the fiscal administration processes, so that the transparency of actions and decisions is ensured					
			5 - strongly agree	4	3	2	1 - strongly disagree	DK	5 - strongly agree	4	3	2	1 - strongly disagree	DK
Total		439	62	23	11	1	1	1	35	44	16	2	2	2
Type of business	Micro	372	62	23	12	1	2	1	36	43	16	2	2	1
	Small	48	62	27	9	3	0	0	31	54	11	0	3	1
	Medium & Large	19*	62	27	4	2	2	2	40	35	18	2	0	5
Environment	Urban	374	61	24	12	1	2	0	34	43	17	2	2	2
	Rural	65	70	16	8	3	0	2	43	47	7	3	0	0
Region	Nord	60	69	21	6	2	0	2	45	42	7	4	0	3
	Center	76	85	9	3	2	1	1	45	42	9	2	0	3
	Chisinau	276	53	29	15	1	2	0	30	44	20	2	3	1
	South	27*	79	9	8	1	0	4	42	44	13	0	1	0
Accounting entity	Full-time employed accountant in the company	177	65	21	11	1	0	1	37	41	17	2	2	2
	Accountant who provides accounting services to several companies	168	62	23	13	1	1	0	39	45	11	3	2	1
	A company providing accounting services	60	60	25	9	2	4	0	23	50	20	2	4	2
	Other	35	53	28	10	3	3	3	33	42	22	0	0	3
Turnover	Less than 200 thousand MDL	98	57	23	15	4	1	0	40	41	15	3	1	0
	Between 200 and 500 thousand MDL	54	70	22	8	0	0	0	28	38	26	4	0	4
	Between 501 thousand and 1 million MDL	84	65	22	11	0	1	0	36	41	16	3	3	1
	Between 1 and 9 million MDL	103	62	24	11	0	2	1	35	53	10	1	1	0
	Over 9 million MDL	54	53	28	15	2	1	1	25	50	18	1	2	4
	DK/NA	46	68	20	7	0	2	2	46	33	13	0	5	4

Annex 2.3: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)", **part 2**

% per row		N	STS provides the services operatively					STS provides various services for taxpayers to voluntarily comply with tax legislation						
			5 - strongly agree	4	3	2	1 - strongly disagree	DK	5 - strongly agree	4	3	2	1 - strongly disagree	DK
Total		439	36	42	17	3	1	1	44	34	17	3	1	0
Type of business	Micro	372	37	42	16	3	1	2	45	34	16	4	1	0
	Small	48	34	38	24	3	1	0	33	38	24	2	3	0
	Medium & Large	19*	28	56	15	0	0	0	46	32	18	4	0	0
Environment	Urban	374	33	43	19	3	1	1	43	33	18	4	1	0
	Rural	65	51	38	7	2	2	0	50	39	10	2	0	0
Region	Nord	60	49	40	6	2	4	0	59	31	10	0	0	0
	Center	76	49	40	10	1	0	0	60	30	9	1	0	0
	Chisinau	276	28	43	22	3	1	2	35	37	21	5	2	0
	South	27*	48	38	11	1	1	0	58	21	19	0	2	0
Accounting entity	Full-time employed accountant in the company	177	39	42	16	1	1	1	46	32	17	3	0	0
	Accountant who provides accounting services to several companies	168	36	46	13	3	2	1	45	35	17	3	1	0
	A company providing accounting services	60	27	30	28	7	4	4	35	37	16	7	5	0
	Other	35	40	38	22	0	0	0	46	36	18	0	0	0
Turnover	Less than 200 thousand MDL	98	36	42	16	2	2	1	46	33	17	5	0	0
	Between 200 and 500 thousand MDL	54	32	40	20	4	2	2	40	32	22	6	0	0
	Between 501 thousand and 1 million MDL	84	43	32	17	4	3	1	49	26	20	4	2	0
	Between 1 and 9 million MDL	103	35	48	14	2	0	1	49	40	9	1	1	0
	Over 9 million MDL	54	30	48	20	2	0	0	32	36	25	3	4	0
	DK/NA	46	37	41	19	1	0	2	40	40	17	2	1	0

Annex 2.3: " I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)", **part 3**

% per row		N	The legislative framework is accessible enough for taxpayers to act on it					
			5 - strongly agree	4	3	2	1 - strongly disagree	DK
Total		439	32	32	26	7	3	0
Type of business	Micro	372	32	32	25	7	3	0
	Small	48	27	36	23	10	4	0
	Medium & Large	19*	28	23	42	4	2	0
Environment	Urban	374	29	33	26	8	4	0
	Rural	65	47	26	25	3	0	0
Region	Nord	60	44	34	18	3	2	0
	Center	76	52	31	16	1	1	0
	Chisinau	276	23	32	30	10	5	0
	South	27*	39	27	20	13	1	0
Accounting entity	Full-time employed accountant in the company	177	32	34	25	6	3	0
	Accountant who provides accounting services to several companies	168	34	31	22	8	4	0
	A company providing accounting services	60	24	32	34	5	5	0
	Other	35	33	23	32	13	0	0
Turnover	Less than 200 thousand MDL	98	39	32	24	3	2	0
	Between 200 and 500 thousand MDL	54	26	26	33	12	4	0
	Between 501 thousand and 1 million MDL	84	35	32	21	7	6	0
	Between 1 and 9 million MDL	103	29	35	27	7	2	0
	Over 9 million MDL	54	24	28	33	11	4	0
	DK/NA	46	32	39	17	8	2	0

Annex 2.4: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 – 'strongly agree' (1 answer per row)", **part 1**

% per row		N	The STS employee talks to me in the language that is convenient for me					The STS employees I interacted with were courteous and eager to help						
			5 – strongly agree	4	3	2	1 – strongly disagree	DK	5 – strongly agree	4	3	2	1 – strongly disagree	DK
Total		439	89	7	4	0	0	0	66	26	6	1	1	1
Type of business	Micro	372	88	8	4	0	0	0	67	25	5	1	1	1
	Small	48	87	7	5	0	1	0	60	31	7	1	1	0
	Medium & Large	19*	100	0	0	0	0	0	58	33	9	0	0	0
Environment	Urban	374	87	8	4	0	0	0	63	29	6	1	1	1
	Rural	65	96	4	0	0	0	0	84	11	5	0	0	0
Region	Nord	60	93	6	2	0	0	0	71	19	11	0	0	0
	Center	76	97	1	1	0	0	0	84	15	0	1	0	0
	Chisinau	276	85	10	5	0	0	0	58	32	7	1	1	1
	South	27*	95	0	4	0	1	0	89	10	0	0	1	0
Accounting entity	Full-time employed accountant in the company	177	90	7	3	0	0	1	67	28	4	1	0	1
	Accountant who provides accounting services to several companies	168	91	6	3	1	0	0	68	24	5	1	0	1
	A company providing accounting services	60	80	11	9	0	0	0	57	30	9	0	4	0
	Other	35	88	9	3	0	0	0	67	24	9	0	0	0
Turnover	Less than 200 thousand MDL	98	84	11	4	0	0	0	67	24	8	1	0	0
	Between 200 and 500 thousand MDL	54	84	10	6	0	0	0	64	26	8	0	0	2
	Between 501 thousand and 1 million MDL	84	90	6	3	1	0	0	67	25	7	0	0	1
	Between 1 and 9 million MDL	103	93	3	3	0	0	1	72	23	1	1	1	1
	Over 9 million MDL	54	93	6	2	0	0	0	55	34	8	1	2	0
	DK/NA	46	87	9	5	0	0	0	61	32	5	2	0	0

Annex 2.4: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 – 'strongly agree' (1 answer per row)", **part 2**

% per row		N	STS employees are competent					Every time I look for information in the field of taxation, I find it without difficulty						
			5 - strongly agree	4	3	2	1 - strongly disagree	DK	5 - strongly agree	4	3	2	1 - strongly disagree	DK
Total		439	47	37	12	2	1	1	35	37	21	4	2	1
Type of business	Micro	372	49	37	11	1	1	1	35	37	21	4	2	1
	Small	48	30	35	25	3	0	7	33	39	21	7	1	0
	Medium & Large	19*	43	50	7	0	0	0	45	28	24	0	2	0
Environment	Urban	374	44	39	14	1	1	2	33	37	22	5	2	1
	Rural	65	65	29	5	2	0	0	45	36	18	1	0	0
Region	Nord	60	60	29	10	2	0	0	53	36	8	2	2	0
	Center	76	67	32	1	1	0	0	51	31	15	1	2	0
	Chisinau	276	37	42	17	1	1	2	27	40	25	6	2	1
	South	27*	63	27	4	6	0	0	38	28	28	1	1	4
Accounting entity	Full-time employed accountant in the company	177	48	36	13	0	0	3	40	34	22	3	0	1
	Accountant who provides accounting services to several companies	168	48	38	11	2	0	0	33	39	22	4	1	1
	A company providing accounting services	60	41	40	11	4	4	0	26	41	18	9	5	0
	Other	35	46	39	15	0	0	0	36	36	21	3	3	0
Turnover	Less than 200 thousand MDL	98	59	26	11	2	0	1	39	29	22	5	2	2
	Between 200 and 500 thousand MDL	54	42	44	10	4	0	0	26	44	26	4	0	0
	Between 501 thousand and 1 million MDL	84	55	32	10	2	1	0	36	38	17	5	3	1
	Between 1 and 9 million MDL	103	45	46	8	0	0	1	37	39	20	4	0	0
	Over 9 million MDL	54	26	41	27	1	2	3	29	37	27	6	1	0
	DK/NA	46	41	40	13	1	0	4	39	39	17	0	5	0

Annex 2.4: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)", **part 3**

% per row		N	In most cases when I have questions in the field of taxation, I receive an answer from the tax authority					DK
			5 - strongly agree	4	3	2	1 - strongly disagree	
Total		439	32	35	24	5	3	2
Type of business	Micro	372	33	37	21	4	3	2
	Small	48	27	28	37	5	3	0
	Medium & Large	19*	21	24	39	9	2	5
Environment	Urban	374	28	36	26	5	3	2
	Rural	65	51	29	13	3	2	2
Region	Nord	60	39	33	21	4	0	3
	Center	76	55	30	9	1	3	1
	Chisinau	276	23	38	29	6	3	2
	South	27*	42	29	19	9	1	0
Accounting entity	Full-time employed accountant in the company	177	35	31	25	4	2	2
	Accountant who provides accounting services to several companies	168	28	44	19	4	3	1
	A company providing accounting services	60	24	32	34	5	4	2
	Other	35	42	24	22	9	0	3
Turnover	Less than 200 thousand MDL	98	38	31	21	3	3	2
	Between 200 and 500 thousand MDL	54	30	36	18	8	2	6
	Between 501 thousand and 1 million MDL	84	32	40	17	4	5	1
	Between 1 and 9 million MDL	103	32	40	24	2	1	1
	Over 9 million MDL	54	18	28	42	7	2	2
	DK/NA	46	34	32	25	7	1	0

Annex 2.5: "Q20. How would it be convenient for your company to find out information on tax legislation concerning the activity of economic operators? (1 answer per row)", **part 1**

% per row		N	We contact STS if we have any questions			From the generalized basis of fiscal practice		
			Comfortable	Not comfortable	DK/NA	Comfortable	Not comfortable	DK/NA
Total		439	91	9	0	82	14	3
Type of business	Micro	372	91	8	0	84	13	3
	Small	48	87	13	0	73	23	3
	Medium & Large	19*	87	9	4	80	17	2
Environment	Urban	374	91	9	0	83	15	3
	Rural	65	91	7	2	81	12	7
Region	Nord	60	92	8	0	86	10	5
	Center	76	92	7	1	87	9	4
	Chisinau	276	90	10	0	81	17	2
	South	27*	93	4	3	79	13	9
Accounting entity	Full-time employed accountant in the company	177	89	10	1	79	16	5
	Accountant who provides accounting services to several companies	168	93	7	0	85	12	3
	A company providing accounting services	60	91	9	0	85	15	0
	Other	35	87	13	0	80	17	3
Turnover	Less than 200 thousand MDL	98	90	9	1	82	14	4
	Between 200 and 500 thousand MDL	54	92	6	2	80	14	6
	Between 501 thousand and 1 million MDL	84	92	8	0	90	10	0
	Between 1 and 9 million MDL	103	89	11	0	81	16	2
	Over 9 million MDL	54	91	9	0	74	25	2
	DK/NA	46	93	7	0	85	6	8

Annex 2.5: "Q20. How would it be convenient for your company to find out information on tax legislation concerning the activity of economic operators? (1 answer per row)?", **part 2**

% per row		N	Information service through electronic notifications			From specialized magazines		
			Comfortable	Not comfortable	DK/NA	Comfortable	Not comfortable	DK/NA
Total		439	78	20	2	75	23	2
Type of business	Micro	372	80	19	1	76	22	2
	Small	48	69	27	4	69	29	2
	Medium & Large	19*	61	30	9	80	20	0
Environment	Urban	374	78	20	2	75	23	2
	Rural	65	78	18	3	73	23	4
Region	Nord	60	80	13	7	83	17	0
	Center	76	85	14	1	79	18	3
	Chisinau	276	76	24	1	72	26	2
	South	27*	81	17	3	75	18	8
Accounting entity	Full-time employed accountant in the company	177	73	25	2	73	25	2
	Accountant who provides accounting services to several companies	168	83	15	2	79	18	3
	A company providing accounting services	60	75	23	2	69	29	2
	Other	35	85	13	3	77	23	0
Turnover	Less than 200 thousand MDL	98	85	15	0	81	17	2
	Between 200 and 500 thousand MDL	54	81	19	0	71	24	5
	Between 501 thousand and 1 million MDL	84	82	17	1	71	26	3
	Between 1 and 9 million MDL	103	76	21	4	72	27	1
	Over 9 million MDL	54	63	34	3	77	23	0
	DK/NA	46	77	20	3	80	17	3

Annex 2.5: "Q20. How would it be convenient for your company to find out information on tax legislation concerning the activity of economic operators? (1 answer per row)", **part 3**

% per row		N	From the Single Call Center			Information service through SMS notifications		
			Comfortable	Not comfortable	DK/NA	Comfortable	Not comfortable	DK/NA
Total		439	72	23	5	54	44	2
Type of business	Micro	372	74	22	4	54	45	2
	Small	48	65	31	4	55	42	4
	Medium & Large	19*	44	39	17	62	30	8
Environment	Urban	374	74	23	3	51	46	3
	Rural	65	62	27	11	72	28	0
Region	Nord	60	71	22	7	66	34	0
	Center	76	61	28	11	76	24	0
	Chisinau	276	76	22	2	45	51	3
	South	27*	65	29	5	52	46	3
Accounting entity	Full-time employed accountant in the company	177	70	24	6	60	36	4
	Accountant who provides accounting services to several companies	168	74	22	4	54	45	1
	A company providing accounting services	60	72	27	2	43	57	0
	Other	35	74	21	6	45	52	3
Turnover	Less than 200 thousand MDL	98	81	16	3	58	40	2
	Between 200 and 500 thousand MDL	54	74	20	6	47	49	4
	Between 501 thousand and 1 million MDL	84	74	22	4	60	40	0
	Between 1 and 9 million MDL	103	71	23	7	49	49	2
	Over 9 million MDL	54	59	37	4	52	41	7
	DK/NA	46	63	32	5	58	42	0

Annex 2.6: "Q23. Have you noticed any changes in the attitude of the STS staff over the last year compared to the previous year? (1 possible answer)?"

% per row		N	Yes	No	I can't answer this question
Total		439	44	43	13
Type of business	Micro	372	44	43	13
	Small	48	47	43	10
	Medium & Large	19*	46	45	9
Environment	Urban	374	44	44	12
	Rural	65	46	39	15
Region	Nord	60	39	49	13
	Center	76	46	37	17
	Chisinau	276	45	44	11
	South	27*	47	41	13
Accounting entity	Full-time employed accountant in the company	177	41	43	16
	Accountant who provides accounting services to several companies	168	45	42	13
	A company providing accounting services	60	51	45	4
	Other	35	49	42	9
Turnover	Less than 200 thousand MDL	98	45	46	9
	Between 200 and 500 thousand MDL	54	49	41	10
	Between 501 thousand and 1 million MDL	84	45	37	18
	Between 1 and 9 million MDL	103	43	49	8
	Over 9 million MDL	54	56	36	7
	DK/NA	46	25	45	30

Annex 2.7: "Q24. How would you rate these changes, on a scale of 1 to 5, where 1 is 'noticeable change for the worse' and 5 – 'noticeable change for the better'? (1 possible answer)"

% per row		N	Noticeable changes for the better	Insignificant changes for the better	There were changes, but they were neither for the better nor for the worse	Insignificant changes for the worse	Noticeable changes for the worse
Total		195	61	33	4	2	0
Type of business	Micro	164	63	30	5	1	0
	Small	22*	41	59	0	0	0
	Medium & Large	9*	73	19	0	8	0
Environment	Urban	165	60	34	5	1	0
	Rural	30	66	26	4	4	0
Region	Nord	23*	60	26	9	5	0
	Center	35	67	30	3	0	0
	Chisinau	124	58	38	4	1	0
	South	13*	81	5	8	6	0
Accounting entity	Full-time employed accountant in the company	72	64	30	3	3	0
	Accountant who provides accounting services to several companies	75	60	34	4	1	0
	A company providing accounting services	31	62	34	3	0	0
Turnover	Less than 200 thousand MDL	44	61	32	7	0	0
	Between 200 and 500 thousand MDL	26	53	47	0	0	0
	Between 501 thousand and 1 million MDL	38	78	20	3	0	0
	Between 1 and 9 million MDL	44	68	19	10	3	0
	Over 9 million MDL	31	41	53	0	6	0

Annex 3.1: "Q5B. How satisfied are you with the services provided by the State Tax Service? (one possible answer)"

% per row		N	Very satisfied	Satisfied	Neither nor	Not satisfied	Not satisfied at all	DK/NA
Total		439	9	76	12	1	0	1
Type of business	Micro	372	9	77	11	1	1	1
	Small	48	8	71	15	4	0	2
	Medium & Large	19*	0	76	20	0	0	5
Environment	Urban	374	9	75	13	2	0	2
	Rural	65	7	87	5	0	2	0
Region	Nord	60	12	80	5	0	2	2
	Center	76	13	80	5	2	0	0
	Chisinau	276	7	74	15	2	0	2
	South	27*	10	80	9	1	0	0
Accounting entity	Full-time employed accountant in the company	177	9	76	11	1	0	2
	Accountant who provides accounting services to several companies	168	10	78	9	1	1	0
	A company providing accounting services	60	4	74	16	2	0	4
	Other	35	9	73	15	0	0	3
Turnover	Less than 200 thousand MDL	98	7	75	14	2	0	2
	Between 200 and 500 thousand MDL	54	10	80	5	0	2	2
	Between 501 thousand and 1 million MDL	84	10	75	12	2	1	0
	Between 1 and 9 million MDL	103	8	83	8	0	0	1
	Over 9 million MDL	54	3	73	21	1	0	2
	DK/NA	46	15	68	10	4	0	2

Annex 3.2: "Q5.4. How do you rate STS inspections? (one answer)"

% per row		N	Correct	Advisory	Effective	Abusive	Other	DK/NA
Total		439	32	31	18	4	6	9
Type of business	Micro	372	31	32	18	4	6	9
	Small	48	37	26	17	4	7	9
	Medium & Large	19*	50	18	19	4	2	7
Environment	Urban	374	31	31	19	5	5	10
	Rural	65	37	31	13	3	11	5
Region	Nord	60	33	29	21	4	6	7
	Center	76	45	27	19	1	2	7
	Chisinau	276	28	32	17	6	7	10
	South	27*	34	30	18	1	1	15
Accounting entity	Full-time employed accountant in the company	177	39	27	14	1	8	10
	Accountant who provides accounting services to several companies	168	24	34	22	7	3	10
	A company providing accounting services	60	28	32	21	9	4	5
	Other	35	40	28	12	0	11	9
Turnover	Less than 200 thousand MDL	98	31	31	20	5	3	10
	Between 200 and 500 thousand MDL	54	37	32	20	2	2	6
	Between 501 thousand and 1 million MDL	84	39	31	13	7	3	8
	Between 1 and 9 million MDL	103	26	35	20	3	8	8
	Over 9 million MDL	54	38	19	16	6	12	9
	DK/NA	46	24	30	18	3	9	16

Annex 3.3: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)"

% per row		N	When I went to STS, I had to stand in line for a long time					There are still services that could be moved online						
			5 - strongly agree	4	3	2	1 - strongly disagree	DK	5 - strongly agree	4	3	2	1 - strongly disagree	DK
Total		439	9	13	6	4	53	16	34	14	7	8	30	8
Type of business	Micro	372	8	12	6	5	55	14	35	14	6	6	31	8
	Small	48	10	14	1	2	39	34	25	13	16	18	22	6
	Medium & Large	19*	18	17	6	0	35	24	32	13	9	13	29	4
Environment	Urban	374	9	13	6	5	50	18	34	14	7	8	29	7
	Rural	65	6	9	5	2	70	9	33	14	6	5	32	10
Region	Nord	60	5	17	1	4	65	9	29	8	11	6	43	4
	Center	76	11	6	5	6	66	7	41	11	3	5	30	10
	Chisinau	276	9	14	7	4	45	21	33	16	8	9	27	7
	South	27*	9	14	3	4	62	9	32	16	0	8	29	15
Accounting entity	Full-time employed accountant in the company	177	9	13	7	4	47	20	33	15	8	8	28	8
	Accountant who provides accounting services to several companies	168	8	13	5	4	57	12	35	13	8	7	31	6
	A company providing accounting services	60	11	15	4	3	53	14	45	18	2	8	17	9
	Other	35	3	9	6	6	53	22	13	12	6	6	50	13
Turnover	Less than 200 thousand MDL	98	10	8	7	2	62	11	35	19	4	5	29	7
	Between 200 and 500 thousand MDL	54	9	12	8	12	53	6	23	19	14	6	30	8
	Between 501 thousand and 1 million MDL	84	6	15	5	6	52	15	38	10	6	7	33	6
	Between 1 and 9 million MDL	103	7	14	3	4	54	18	38	15	6	8	27	7
	Over 9 million MDL	54	16	17	6	0	31	30	31	7	9	20	26	6
	DK/NA	46	5	10	7	0	56	22	30	13	8	1	35	12

Annex 3.4: "Q7. Have you heard of electronic services provided by the STS, such as: (one answer per row)?"

% per row		N	e-Factura	e-Cerere	Online order of standard forms	Online taxpayer current account	Accessing information about the taxpayer	Electronic return (manually entered)	Checking the tax invoice	Electronic General Register of tax invoices	Fiscal calendar	"Quick return"
Total		439	98	96	95	94	94	93	92	91	83	80
Type of business	Micro	372	98	95	94	94	93	94	92	91	82	80
	Small	48	99	100	99	97	99	89	95	98	83	85
	Medium & Large	19*	100	100	100	91	96	100	92	88	89	76
Environment	Urban	374	98	96	95	95	94	94	93	93	82	81
	Rural	65	97	92	94	91	90	87	85	84	86	76
Region	Nord	60	96	88	86	83	88	87	88	89	76	74
	Center	76	96	96	92	97	92	91	89	88	84	75
	Chisinau	276	99	97	97	96	95	95	94	93	83	82
	South	27*	99	100	95	98	94	98	93	90	83	88
Accounting entity	Full-time employed accountant in the company	177	98	95	95	94	94	94	95	93	83	80
	Accountant who provides accounting services to several companies	168	99	97	95	95	93	92	89	91	84	80
	A company providing accounting services	60	98	98	98	96	93	96	93	95	82	87
	Other	35	97	88	85	91	91	91	88	78	78	69
Turnover	Less than 200 thousand MDL	98	97	95	91	93	89	93	90	90	78	82
	Between 200 and 500 thousand MDL	54	95	96	92	90	95	91	88	91	74	74
	Between 501 thousand and 1 million MDL	84	97	95	93	94	92	91	92	94	85	78
	Between 1 and 9 million MDL	103	100	97	99	96	96	93	97	93	85	79
	Over 9 million MDL	54	100	98	98	96	98	97	89	90	86	92
	DK/NA	46	100	95	93	96	93	96	93	88	88	75

Annex 3.5: "Q8. How often do you use this service? (one answer per row)", **part 1**

% per row		Electronic return (manually entered)					e-Factura						
		N	We regularly use	We have used it a few times	We used once, but no longer use	Have not used	DK	N	We regularly use	We have used it a few times	We used once, but no longer use	Have not used	DK
Total		410	83	8	2	7	0	431	81	10	2	7	0
Type of business	Micro	348	82	9	2	8	0	365	80	10	2	7	0
	Small	42	89	8	1	2	0	47	79	11	3	6	1
	Medium & Large	19*	93	0	2	4	0	19*	87	9	0	4	0
Environment	Urban	353	84	8	2	7	0	368	83	9	2	6	0
	Rural	57	78	12	1	9	0	63	63	20	1	16	0
Region	Nord	52	80	11	3	6	0	58	73	10	1	13	3
	Center	69	75	9	1	15	0	73	69	15	0	16	0
	Chisinau	262	85	8	2	5	0	273	85	9	2	4	0
	South	27*	92	0	0	8	0	27*	82	15	0	3	0
Accounting entity	Full-time employed accountant in the company	165	89	5	1	6	0	173	80	10	1	8	1
	Accountant who provides accounting services to several companies	155	83	8	2	7	0	165	79	13	1	7	0
	A company providing accounting services	58	69	19	5	8	0	59	91	7	2	0	0
	Other	32	77	11	0	13	0	34	75	9	3	13	0
Turnover	Less than 200 thousand MDL	91	74	16	2	8	0	94	66	17	4	13	0
	Between 200 and 500 thousand MDL	49	80	7	2	11	0	52	72	18	0	10	0
	Between 501 thousand and 1 million MDL	76	86	5	3	6	0	82	84	9	0	6	0
	Between 1 and 9 million MDL	96	86	7	1	7	0	103	91	7	1	2	0
	Over 9 million MDL	53	89	8	0	3	0	54	90	5	2	4	0
	DK/NA	44	85	4	4	7	0	46	78	5	4	10	4

Annex 3.5: "Q8. How often do you use this service? (one answer per row)", part 2

% per row		Online taxpayer current account					Online order of standard forms						
		N	We regularly use	We have used it a few times	We used once, but no longer use	Have not used	DK	N	We regularly use	We have used it a few times	We used once, but no longer use	Have not used	DK
Total		414	66	28	1	4	1	415	42	47	4	6	1
Type of business	Micro	351	65	29	1	4	1	349	39	49	4	7	1
	Small	46	67	32	0	0	1	47	55	37	3	4	0
	Medium & Large	17*	74	12	5	9	0	19*	64	36	0	0	0
Environment	Urban	355	67	29	1	3	1	354	45	45	4	5	1
	Rural	59	60	27	2	9	2	61	26	59	2	13	0
Region	Nord	50	57	32	0	8	2	52	34	47	5	14	0
	Center	74	60	31	0	7	1	70	29	58	3	11	0
	Chisinau	264	69	27	1	2	1	268	47	44	4	4	1
	South	27*	61	23	8	7	1	26*	44	52	4	0	0
Accounting entity	Full-time employed accountant in the company	166	68	26	1	4	2	168	42	46	6	6	0
	Accountant who provides accounting services to several companies	159	62	30	1	5	1	159	43	47	3	6	1
	A company providing accounting services	58	72	27	2	0	0	59	41	52	2	6	0
	Other	32	61	32	0	7	0	30	41	41	4	15	0
Turnover	Less than 200 thousand MDL	91	55	35	0	9	1	89	34	50	1	11	3
	Between 200 and 500 thousand MDL	49	73	25	0	2	0	50	41	49	2	8	0
	Between 501 thousand and 1 million MDL	79	59	30	3	5	3	78	42	47	7	4	0
	Between 1 and 9 million MDL	99	72	24	1	2	0	102	40	51	5	4	0
	Over 9 million MDL	53	70	29	2	0	0	53	55	40	1	4	0
	DK/NA	44	71	24	0	3	2	43	46	37	9	8	0

Annex 3.5: "Q8. How often do you use this service? (one answer per row)", part 3

% per row		"Quick return"					Electronic General Register of tax invoices						
		N	We regularly use	We have used it a few times	We used once, but no longer use	Have not used	DK	N	We regularly use	We have used it a few times	We used once, but no longer use	Have not used	DK
Total		351	39	14	8	37	2	401	36	31	7	26	0
Type of business	Micro	296	41	13	8	36	2	338	33	32	7	27	0
	Small	41	32	17	12	38	1	47	42	24	8	25	2
	Medium & Large	15*	33	12	14	41	0	17*	66	15	5	15	0
Environment	Urban	302	39	14	8	37	2	346	38	30	7	25	0
	Rural	49	41	15	10	32	3	55	22	36	10	31	0
Region	Nord	44	34	7	9	45	5	54	39	26	10	25	0
	Center	57	44	14	10	30	2	67	27	34	6	33	0
	Chisinau	226	38	15	7	39	1	256	39	31	5	25	0
	South	24*	46	16	16	17	6	24*	25	28	20	27	0
Accounting entity	Full-time employed accountant in the company	141	34	14	11	38	3	164	40	26	8	27	0
	Accountant who provides accounting services to several companies	134	43	12	7	36	2	153	35	33	7	24	1
	A company providing accounting services	52	49	16	6	29	0	57	28	38	9	25	0
	Other	24*	28	18	5	49	0	27*	33	28	0	40	0
Turnover	Less than 200 thousand MDL	80	36	16	10	37	1	88	31	37	6	26	0
	Between 200 and 500 thousand MDL	40	44	16	3	33	5	49	33	32	4	31	0
	Between 501 thousand and 1 million MDL	66	41	11	8	36	3	79	39	25	4	31	1
	Between 1 and 9 million MDL	81	38	14	10	37	0	96	27	38	12	23	0
	Over 9 million MDL	50	33	13	14	37	2	49	50	25	7	17	0
	DK/NA	35	51	9	0	40	0	40	47	18	5	30	0

Annex 3.5: "Q8. How often do you use this service? (one answer per row)", part 4

% per row		Fiscal calendar					e-Cerere						
		N	We regularly use	We have used it a few times	We used once, but no longer use	Have not used	DK	N	We regularly use	We have used it a few times	We used once, but no longer use	Have not used	DK
Total		363	27	43	4	26	0	421	27	58	5	10	1
Type of business	Micro	306	26	43	4	27	0	354	26	58	4	11	1
	Small	40	29	47	3	22	0	48	28	59	9	4	0
	Medium & Large	17*	38	42	5	15	0	19*	38	50	8	4	0
Environment	Urban	307	28	43	4	24	0	361	28	60	5	6	1
	Rural	56	20	44	1	35	0	60	19	47	4	30	0
Region	Nord	46	27	39	5	27	2	53	28	50	8	12	2
	Center	64	23	42	3	32	0	73	19	53	2	26	0
	Chisinau	230	26	45	4	25	0	268	28	62	5	5	1
	South	23*	47	38	6	9	0	27*	30	53	9	8	0
Accounting entity	Full-time employed accountant in the company	146	32	40	3	25	0	168	25	58	7	11	1
	Accountant who provides accounting services to several companies	140	26	39	5	30	1	163	26	57	4	11	1
	A company providing accounting services	49	17	58	5	21	0	59	32	61	4	4	0
	Other	27*	24	61	0	16	0	31	32	58	4	7	0
Turnover	Less than 200 thousand MDL	76	29	43	0	28	0	92	27	54	4	13	1
	Between 200 and 500 thousand MDL	40	29	47	3	19	3	52	23	60	4	12	0
	Between 501 thousand and 1 million MDL	72	32	43	8	18	0	80	26	58	5	9	1
	Between 1 and 9 million MDL	87	20	41	5	33	0	100	23	64	3	10	0
	Over 9 million MDL	47	28	50	4	18	0	53	31	59	8	2	0
	DK/NA	40	26	38	3	33	0	44	34	50	7	6	2

Annex 3.5: "Q8. How often do you use this service? (one answer per row)", part 5

% per row		Checking the tax invoice					Accessing information about the taxpayer						
		N	We regularly use	We have used it a few times	We used once, but no longer use	Have not used	DK	N	We regularly use	We have used it a few times	We used once, but no longer use	Have not used	DK
Total		404	17	51	11	21	1	411	16	65	6	12	1
Type of business	Micro	341	18	49	11	21	1	345	15	66	6	12	1
	Small	46	17	57	10	16	0	47	20	61	9	10	0
	Medium & Large	18*	7	71	5	17	0	18*	23	63	0	14	0
Environment	Urban	348	18	51	11	20	1	352	17	65	6	12	0
	Rural	55	14	50	11	26	0	58	12	63	9	13	4
Region	Nord	53	17	53	8	19	2	53	19	62	9	10	0
	Center	67	25	28	19	28	0	70	14	65	5	13	3
	Chisinau	258	15	56	10	19	0	263	16	67	5	12	0
	South	26*	20	53	9	17	0	26*	17	56	13	13	0
Accounting entity	Full-time employed accountant in the company	168	18	49	8	24	1	167	20	58	6	15	1
	Accountant who provides accounting services to several companies	150	16	53	14	16	0	157	13	68	7	12	1
	A company providing accounting services	56	17	48	14	21	0	56	13	71	6	10	0
	Other	31	17	55	7	21	0	32	19	77	0	3	0
Turnover	Less than 200 thousand MDL	88	15	50	9	26	0	87	14	68	3	15	0
	Between 200 and 500 thousand MDL	48	14	52	12	22	0	51	25	54	4	15	2
	Between 501 thousand and 1 million MDL	77	21	49	11	19	0	78	11	70	8	10	1
	Between 1 and 9 million MDL	100	15	47	15	23	0	99	15	65	10	10	0
	Over 9 million MDL	49	10	70	10	10	0	53	15	70	5	11	0
	DK/NA	43	30	42	5	18	5	43	25	58	3	15	0

Annex 3.6: "Q12. To what extent do you agree or disagree with the following statement: "The electronic tax services platform (services.fisc.md) is easy to use"

% per row		N	Strongly agree	Rather agree	Neither	Rather disagree	Strongly disagree	Never accessed it	DK/NR
Total		439	44	43	9	2	1	1	0
Type of business	Micro	372	44	43	9	3	1	1	0
	Small	48	42	43	13	0	2	0	0
	Medium & Large	19*	44	48	9	0	0	0	0
Environment	Urban	374	43	44	9	2	1	1	0
	Rural	65	47	38	11	2	0	2	2
Region	Nord	60	42	46	5	4	2	2	0
	Center	76	56	33	6	3	0	1	1
	Chisinau	276	40	46	11	2	1	0	0
	South	27*	53	37	10	0	0	0	0
Accounting entity	Full-time employed accountant in the company	177	44	46	9	1	0	0	0
	Accountant who provides accounting services to several companies	168	45	40	11	3	1	1	0
	A company providing accounting services	60	40	42	9	5	4	0	0
	Other	35	46	45	3	0	0	3	3
Turnover	Less than 200 thousand MDL	98	39	40	12	3	2	2	1
	Between 200 and 500 thousand MDL	54	33	55	10	0	0	2	0
	Between 501 thousand and 1 million MDL	84	47	38	11	3	1	0	0
	Between 1 and 9 million MDL	103	51	39	6	3	0	0	0
	Over 9 million MDL	54	41	50	8	0	2	0	0
	DK/NA	46	48	45	6	2	0	0	0

Annex 3.7: "Q16. Over the last 3 years, have you noticed any changes made by the STS in terms of tax administration? (1 possible answer)"

% per row		N	Yes, I have noticed	I have not noticed	I can't answer this question
Total		439	66	30	4
Type of business	Micro	372	66	29	4
	Small	48	69	28	3
	Medium & Large	19*	62	38	0
Environment	Urban	374	67	29	4
	Rural	65	62	34	3
Region	Nord	60	55	38	6
	Center	76	71	26	3
	Chisinau	276	66	30	4
	South	27*	76	20	4
Accounting entity	Full-time employed accountant in the company	177	63	34	3
	Accountant who provides accounting services to several companies	168	70	25	5
	A company providing accounting services	60	68	30	2
	Other	35	63	27	9
Turnover	Less than 200 thousand MDL	98	68	30	2
	Between 200 and 500 thousand MDL	54	65	33	2
	Between 501 thousand and 1 million MDL	84	65	26	9
	Between 1 and 9 million MDL	103	65	31	4
	Over 9 million MDL	54	76	21	4
	DK/NA	46	59	40	1

Annex 3.8: "Q17. How would you assess these changes? (1 possible answer)"

% per row		N	Noticeable changes for the better	Insignificant changes for the better	There were changes, but they were neither for the better nor for the worse	Insignificant changes for the worse	Noticeable changes for the worse
Total		291	61	24	12	2	1
Type of business	Micro	247	63	22	12	2	1
	Small	33	48	37	12	2	2
	Medium & Large	12*	49	31	20	0	0
Environment	Urban	251	60	25	12	2	2
	Rural	41	65	20	13	3	0
Region	Nord	33	61	23	13	3	0
	Center	54	76	14	9	1	0
	Chisinau	183	58	27	12	2	2
	South	21*	48	30	19	0	3
Accounting entity	Full-time employed accountant in the company	111	55	31	11	1	1
	Accountant who provides accounting services to several companies	117	68	18	10	2	2
	A company providing accounting services	41	56	22	19	3	0
Turnover	Less than 200 thousand MDL	66	67	19	11	2	2
	Between 200 and 500 thousand MDL	35	47	31	15	6	0
	Between 501 thousand and 1 million MDL	55	60	23	14	2	1
	Between 1 and 9 million MDL	67	60	28	8	1	3
	Over 9 million MDL	41	55	31	14	0	0

Annex 3.11: "Q21. How satisfied are you with the STS website (www.sfs.md) on a scale of 1 to 5, where 1 is 'not at all satisfied' and 5 is 'very satisfied'. (1 possible answer)"

% per row		N	Very satisfied	Satisfied	Neither nor	Not satisfied	Not satisfied at all	We didn't access it	DK/ NR
Total		439	32	51	11	3	2	1	1
Type of business	Micro	372	32	53	11	1	2	1	1
	Small	48	27	48	10	11	5	0	0
	Medium & Large	19*	44	39	9	9	0	0	0
Environment	Urban	374	30	53	11	3	2	0	1
	Rural	65	39	45	8	1	3	3	0
Region	Nord	60	33	51	7	3	3	4	0
	Center	76	46	44	7	1	0	1	0
	Chisinau	276	27	54	13	3	2	0	1
	South	27*	35	46	9	2	8	0	0
Accounting entity	Full-time employed accountant in the company	177	31	52	8	4	3	1	1
	Accountant who provides accounting services to several companies	168	33	51	14	1	1	0	1
	A company providing accounting services	60	23	57	15	3	2	0	0
	Other	35	42	39	6	0	9	3	0
Turnover	Less than 200 thousand MDL	98	32	51	13	1	1	1	1
	Between 200 and 500 thousand MDL	54	22	64	8	2	2	0	2
	Between 501 thousand and 1 million MDL	84	30	52	13	1	4	0	0
	Between 1 and 9 million MDL	103	39	45	11	2	1	2	0
	Over 9 million MDL	54	30	51	10	9	0	0	0
	DK/NA	46	31	53	6	2	8	0	0

Annex 4.1: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)", **part 1**

% per row		N	STS employees are generally honest and do the right thing, without the need for gifts or bribes					If there was a problem with STS, I would look for people I know to solve the problem						
			5 - strongly agree	4	3	2	1 - strongly disagree	DK	5 - strongly agree	4	3	2	1 - strongly disagree	DK
Total		439	71	16	4	0	3	5	9	5	5	3	75	3
Type of business	Micro	372	72	17	5	0	3	4	9	5	5	3	75	3
	Small	48	65	18	1	0	5	10	11	4	7	6	68	4
	Medium & Large	19*	72	7	0	0	4	17	0	11	4	0	82	2
Environment	Urban	374	70	17	4	0	4	5	9	6	6	3	75	2
	Rural	65	80	13	5	0	0	2	9	4	2	4	74	7
Region	Nord	60	72	19	4	0	4	3	13	4	5	2	75	1
	Center	76	88	6	3	0	1	1	10	10	1	1	73	5
	Chisinau	276	64	20	5	0	4	7	7	5	7	4	76	2
	South	27*	94	1	0	0	0	5	13	3	9	0	65	11
Accounting entity	Full-time employed accountant in the company	177	69	16	2	0	4	9	7	5	5	2	78	2
	Accountant who provides accounting services to several companies	168	74	16	5	0	3	1	10	4	6	3	73	4
	A company providing accounting services	60	69	19	7	2	2	2	12	11	5	3	68	0
	Other	35	75	13	6	0	0	6	6	6	3	6	74	5
Turnover	Less than 200 thousand MDL	98	73	16	7	0	2	2	12	5	7	4	70	2
	Between 200 and 500 thousand MDL	54	71	19	6	0	4	0	15	6	6	4	69	0
	Between 501 thousand and 1 million MDL	84	74	16	1	0	4	5	6	4	5	0	82	3
	Between 1 and 9 million MDL	103	71	14	5	0	2	8	8	7	5	2	76	3
	Over 9 million MDL	54	61	21	1	2	6	8	6	5	4	7	74	5
	DK/NA	46	77	15	2	0	0	6	3	5	5	2	77	7

Annex 4.1: "Q6. I am going to read you some statements. To what extent do you agree or disagree with these statements? Please rate on a scale of 1 to 5, where 1 is 'strongly disagree' and 5 - 'strongly agree' (1 answer per row)", **part 2**

% per row		N	It happened to me that the STS employee hinted to me to pay him for any service					I gave gifts to solve my problem						
			5 - strongly agree	4	3	2	1 - strongly disagree	DK	5 - strongly agree	4	3	2	1 - strongly disagree	DK
Total		439	3	2	2	2	90	1	1	0	0	1	98	0
Type of business	Micro	372	3	2	2	2	90	1	1	0	0	1	98	0
	Small	48	5	4	1	3	84	4	3	1	0	0	96	0
	Medium & Large	19*	5	0	0	0	95	0	0	0	4	0	96	0
Environment	Urban	374	3	2	2	2	90	2	1	0	1	1	98	0
	Rural	65	2	3	3	2	89	0	1	0	0	0	99	0
Region	Nord	60	3	2	2	1	92	0	0	0	0	0	100	0
	Center	76	5	3	1	0	88	3	2	1	0	0	97	0
	Chisinau	276	3	2	2	3	90	1	1	0	1	1	97	0
	South	27*	0	0	5	0	91	4	0	0	0	0	100	0
Accounting entity	Full-time employed accountant in the company	177	4	2	1	1	91	2	1	0	0	1	98	0
	Accountant who provides accounting services to several companies	168	2	3	2	3	90	1	1	0	1	1	97	0
	A company providing accounting services	60	6	2	4	2	83	4	0	0	0	0	98	2
	Other	35	0	0	3	3	94	0	0	0	0	0	100	0
Turnover	Less than 200 thousand MDL	98	2	1	3	0	92	1	1	0	0	0	99	0
	Between 200 and 500 thousand MDL	54	7	2	0	4	87	0	1	0	0	2	97	0
	Between 501 thousand and 1 million MDL	84	1	0	2	3	94	0	3	0	1	1	95	0
	Between 1 and 9 million MDL	103	3	3	2	3	87	2	0	0	1	0	98	1
	Over 9 million MDL	54	7	5	0	2	81	5	0	1	0	0	99	0
	DK/NA	46	0	0	2	0	97	1	0	0	0	0	100	0

Annex 4.2: "Q9. Have you encountered any difficulties in using the following services? (one answer per row)", part 1

% per row		Electronic return				e-Factura			
		N	Yes	No	I don't remember	N	Yes	No	I don't remember
Total		374	45	54	1	392	37	62	1
Type of business	Micro	315	43	56	1	331	36	63	1
	Small	41	58	42	0	43	35	63	1
	Medium & Large	18	53	47	0	18	54	46	0
Environment	Urban	323	45	54	1	340	39	60	1
	Rural	51	44	53	2	52	24	75	1
Region	Nord	47	41	59	0	49	25	74	1
	Center	58	38	60	2	61	23	77	0
	Chisinau	243	46	53	1	256	42	56	1
	South	25*	62	38	0	26*	34	66	0
Accounting entity	Full-time employed accountant in the company	154	52	48	0	155	35	65	0
	Accountant who provides accounting services to several companies	141	40	59	1	151	30	68	2
	A company providing accounting services	51	45	51	4	58	54	44	2
Turnover	Less than 200 thousand MDL	82	42	58	0	79	33	67	0
	Between 200 and 500 thousand MDL	43	41	59	0	46	30	70	0
	Between 501 thousand and 1 million MDL	70	45	55	0	77	35	65	0
	Between 1 and 9 million MDL	89	43	54	2	100	40	58	2
	Over 9 million MDL	51	60	40	0	52	48	51	1
	DK/NA	39	40	57	3	38	32	65	3

Annex 4.2: "Q9. Have you encountered any difficulties in using the following services? (one answer per row)", part 2

% per row		Online order of standard forms				e-Cerere			
		N	Yes	No	I don't remember	N	Yes	No	I don't remember
Total		369	23	76	1	356	22	77	1
Type of business	Micro	306	22	77	1	298	20	79	1
	Small	44	32	68	0	42	35	65	0
	Medium & Large	19*	27	73	0	17*	23	77	0
Environment	Urban	317	25	74	1	317	22	77	1
	Rural	52	14	86	0	40	21	79	0
Region	Nord	42	9	91	0	41	15	85	0
	Center	60	14	86	0	52	20	80	0
	Chisinau	242	29	70	1	240	24	74	1
	South	25*	17	83	0	23*	14	86	0
Accounting entity	Full-time employed accountant in the company	148	20	80	0	138	23	77	0
	Accountant who provides accounting services to several companies	142	24	76	1	136	19	79	2
	A company providing accounting services	54	30	68	2	55	26	72	2
Turnover	Less than 200 thousand MDL	76	17	83	0	75	16	84	0
	Between 200 and 500 thousand MDL	45	19	81	0	43	20	77	3
	Between 501 thousand and 1 million MDL	70	28	72	0	67	23	77	0
	Between 1 and 9 million MDL	93	24	74	1	86	22	76	1
	Over 9 million MDL	51	35	65	0	48	28	72	0
	DK/NA	35	14	83	3	37	24	73	3

Annex 4.2: "Q9. Have you encountered any difficulties in using the following services? (one answer per row)", part 3

% per row		"Quick return"			Online taxpayer current account				
		N	Yes	No	I don't remember	N	Yes	No	I don't remember
Total		186	22	76	2	389	17	82	1
Type of business	Micro	160	22	75	3	328	17	82	1
	Small	20*	16	84	0	46	17	82	1
	Medium & Large	7*	24	76	0	15*	25	75	0
Environment	Urban	159	23	75	2	338	16	83	1
	Rural	27*	16	80	4	51	23	76	1
Region	Nord	19*	9	91	0	45	18	82	0
	Center	33	18	79	3	67	22	78	0
	Chisinau	120	26	71	3	254	16	83	1
	South	15*	7	93	0	23*	15	83	2
Accounting entity	Full-time employed accountant in the company	68	21	79	0	157	22	78	0
	Accountant who provides accounting services to several companies	73	20	77	3	146	13	86	1
	A company providing accounting services	34	29	65	6	57	16	82	2
Turnover	Less than 200 thousand MDL	42	24	73	3	82	13	87	0
	Between 200 and 500 thousand MDL	24	27	73	0	47	20	80	0
	Between 501 thousand and 1 million MDL	35	23	77	0	71	18	82	0
	Between 1 and 9 million MDL	42	16	79	5	95	14	84	2
	Over 9 million MDL	23	26	74	0	52	22	78	0
	DK/NA	21	14	81	5	42	22	75	3

Annex 4.2: "Q9 Have you encountered any difficulties in using the following services? (one answer per row)", part 4

% per row		Electronic General Register of tax invoices				Accessing information about the taxpayer			
		N	Yes	No	I don't remember	N	Yes	No	I don't remember
Total		267	15	85	1	334	5	93	1
Type of business	Micro	222	14	85	1	280	5	93	2
	Small	31	14	86	0	38	9	91	0
	Medium & Large	14*	28	72	0	16*	3	97	0
Environment	Urban	235	15	84	1	291	5	94	1
	Rural	32	11	89	0	44	8	90	2
Region	Nord	35	15	85	0	43	2	98	0
	Center	41	11	89	0	55	3	95	2
	Chisinau	178	15	83	1	218	6	92	2
	South	13*	14	86	0	19*	9	91	0
Accounting entity	Full-time employed accountant in the company	108	17	83	0	130	4	96	0
	Accountant who provides accounting services to several companies	105	12	87	1	127	5	93	2
	A company providing accounting services	38	18	79	3	47	5	93	2
Turnover	Less than 200 thousand MDL	59	11	89	0	72	2	98	0
	Between 200 and 500 thousand MDL	32	17	83	0	41	0	100	0
	Between 501 thousand and 1 million MDL	50	15	85	0	63	8	91	2
	Between 1 and 9 million MDL	62	14	85	2	79	8	89	3
	Over 9 million MDL	37	17	83	0	45	9	91	0
	DK/NA	26	16	79	4	35	6	91	3

Annex 4.2: "Q9. Have you encountered any difficulties in using the following services? (one answer per row)", part 5

% per row		Checking the tax invoice				Fiscal calendar			
		N	Yes	No	I don't remember	N	Yes	No	I don't remember
Total		274	4	94	1	255	3	95	2
Type of business	Micro	227	4	94	1	211	3	95	2
	Small	34	7	93	0	30	6	94	0
	Medium & Large	14*	0	100	0	14*	0	100	0
Environment	Urban	239	4	94	1	219	4	94	2
	Rural	35	6	94	0	36	0	100	0
Region	Nord	37	7	93	0	30	0	100	0
	Center	36	6	94	0	41	0	100	0
	Chisinau	182	4	94	2	164	5	93	2
	South	19*	0	100	0	19*	0	95	5
Accounting entity	Full-time employed accountant in the company	111	3	97	0	104	5	95	0
	Accountant who provides accounting services to several companies	105	8	91	1	91	2	94	4
	A company providing accounting services	36	0	97	3	37	3	94	3
Turnover	Less than 200 thousand MDL	58	4	96	0	55	2	98	0
	Between 200 and 500 thousand MDL	31	4	96	0	30	4	96	0
	Between 501 thousand and 1 million MDL	54	10	88	2	53	2	96	2
	Between 1 and 9 million MDL	61	3	95	2	54	4	94	2
	Over 9 million MDL	39	0	100	0	37	5	95	0
	DK/NA	31	6	90	4	26	4	87	8

Annex 4.5: "Q13. How often have you encountered the following problems with the electronic services platform (services.fisc.md)? (1 answer per row)", **part 1**

% per row		N	The platform does not generate/ view / indicate technical problems				
			Every time I accessed	It happened to me a few times	It only happened to me once	It never happened to me	I don't remember
Total		435	9	59	11	19	2
Type of business	Micro	368	7	59	12	20	2
	Small	48	10	64	12	12	2
	Medium & Large	19*	26	52	2	19	0
Environment	Urban	372	9	60	11	18	1
	Rural	63	6	52	14	24	3
Region	Nord	59	1	55	15	28	2
	Center	74	4	54	11	29	1
	Chisinau	275	11	62	10	14	2
	South	27*	11	48	14	27	0
Accounting entity	Full-time employed accountant in the company	177	10	55	12	22	1
	Accountant who provides accounting services to several companies	166	8	59	12	18	3
	A company providing accounting services	60	9	69	7	13	2
	Other	33	7	60	13	21	0
Turnover	Less than 200 thousand MDL	94	0	68	12	18	2
	Between 200 and 500 thousand MDL	53	12	58	4	24	2
	Between 501 thousand and 1 million MDL	84	8	52	16	23	1
	Between 1 and 9 million MDL	103	16	51	16	16	2
	Over 9 million MDL	54	8	75	8	8	2
	DK/NA	46	9	57	5	30	0

Annex 4.5: "Q13. How often have you encountered the following problems with the electronic services platform (services.fisc.md)? (1 answer per row)", **part 2**

% per row		N	Returns load very slow on the day when the deadline is				
			Every time I accessed	It happened to me a few times	It only happened to me once	It never happened to me	I don't remember
Total		435	14	51	9	23	3
Type of business	Micro	368	11	52	10	24	3
	Small	48	21	54	8	17	0
	Medium & Large	19*	43	26	4	27	0
Environment	Urban	372	15	52	9	21	3
	Rural	63	8	47	9	35	2
Region	Nord	59	3	46	16	31	4
	Center	74	8	47	4	40	1
	Chisinau	275	17	54	9	17	3
	South	27*	19	46	14	22	0
Accounting entity	Full-time employed accountant in the company	177	17	51	5	27	1
	Accountant who provides accounting services to several companies	166	8	51	16	22	3
	A company providing accounting services	60	21	56	4	14	6
	Other	33	13	47	12	25	3
Turnover	Less than 200 thousand MDL	94	6	52	14	26	2
	Between 200 and 500 thousand MDL	53	12	55	2	29	2
	Between 501 thousand and 1 million MDL	84	16	48	14	20	3
	Between 1 and 9 million MDL	103	9	56	7	23	5
	Over 9 million MDL	54	29	44	9	19	0
	DK/NA	46	21	50	6	21	2

Annex 4.5: "Q13. How often have you encountered the following problems with the electronic services platform (services.fisc.md)? (1 answer per row)", **part 3**

% per row		N	Return do not load on the day when the deadline is				
			Every time I accessed	It happened to me a few times	It only happened to me once	It never happened to me	I don't remember
Total		435	8	49	12	29	1
Type of business	Micro	368	7	48	12	30	2
	Small	48	13	53	11	22	1
	Medium & Large	19*	11	50	4	35	0
Environment	Urban	372	9	49	12	28	2
	Rural	63	4	47	10	38	1
Region	Nord	59	2	43	12	42	1
	Center	74	2	46	9	43	0
	Chisinau	275	11	51	13	24	2
	South	27*	11	51	15	23	0
Accounting entity	Full-time employed accountant in the company	177	9	48	10	33	0
	Accountant who provides accounting services to several companies	166	5	47	17	31	1
	A company providing accounting services	60	16	55	9	15	6
	Other	33	10	58	3	26	3
Turnover	Less than 200 thousand MDL	94	5	43	16	34	2
	Between 200 and 500 thousand MDL	53	8	55	6	28	2
	Between 501 thousand and 1 million MDL	84	8	56	10	27	0
	Between 1 and 9 million MDL	103	5	44	17	31	3
	Over 9 million MDL	54	16	50	10	24	0
	DK/NA	46	14	52	5	28	0