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REPORT

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

PREPARED FOR: The State Tax Service

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

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SUMMARY

The primary purpose of the research was to study the level of satisfaction of taxpayers, legal entities (both large taxpayers and not large ones), who have interacted with the State Tax Service since the beginning of 2018. The respondents representing the legal entities were either the accountant or the chief-accountant of the legal entity.

The survey was conducted on two samples: 1) a sample of 464 legal entities (active enterprises, not large taxpayers) and 2) a sample of 85 large taxpayers. The data was collected from November to December 2018 through a face-to-face survey (102 interviews) and telephone survey (447 interviews).

As a result of the survey among legal entities that have interacted with the State Tax Service since the beginning of 2018 (according to the data presented in the table), it was determined that about 76% of them are satisfied with the services provided by the STS.

Using the survey data, an integrated indicator was calculated. The integrated indicator calculation method, which represents the satisfaction of the legal entities with the services provided by the State Tax Service, was elaborated together with the beneficiary, based on the strategic priorities of the institution. For the calculation of this indicator, some questions (presented in the table) that correspond to the development priorities of the institution were selected. Each aspect has been assigned a coefficient of importance that has been used for weighting. Thus, the integrated indicator of the satisfaction of legal entities with the services provided by STS, which represents the weighted average of selected items, was calculated.

The share of individuals who agree with the statements below. % = the sum of the weights for 5 points (totally agree) and 4 points (rather agree).		Weighting	Weighted indicator, %
Statement	%		
"When I have a question, I know who to refer to"	84	3%	2.52
"The STS offers various services (conditions) for taxpayers to comply with tax laws voluntarily"	80	3%	2.40
"The STS provides services in an operative manner, meeting the expectations"	82	3%	2.46
"The STS has provided a description of the tax administration processes, thus ensuring transparency of actions and decisions"	78	3%	2.34
"The legislative framework is sufficiently accessible for taxpayers to act in accordance with it"	70	3%	2.10
"The STS employee speaks an accessible language with me"	95	3%	2.85
"The STS employees I interacted with showed kindness and willingness to help"	87	3%	2.61
"The STS employees are competent"	83	3%	2.49
"Every time I search for tax information, I find it without difficulty"	77	3%	2.31
"In most cases when I have questions about taxation, I get a clear answer from the tax authority"	75	3%	2.25
Legal entities which are satisfied with the services provided by the State Tax Service	84	50%	42.00
Legal entities which have observed in the last year changes for the good in the attitude of the STS employees compared to the previous year	46	10%	4.60
Legal entities who have noticed over the last three years changes for the good implemented by the STS in the tax administration	54	10%	5.40

INTEGRATED INDICATOR (weighted average)**76,33%**

Since the beginning of 2018, most of the legal entities participating in the national study (89%) and most of the large taxpayers (99%) have submitted statements to the STS. About half of the legal entities (47%) and 72% of the large taxpayers have asked the STS questions about some tax-related uncertainties.

Most of the legal entities have personally interacted with STS employees face-to-face (67%) and on the phone but not on the hot line (56%). Most large taxpayers have communicated with STS employees on the phone, but not on the hot line (80%) and about two-thirds have communicated with STS employees face-to-face (65%).

Of the people who have communicated with STS employees since the beginning of 2018, most of them claim to be satisfied with their interaction via e-mails (92% - legal entities, 93% - large taxpayers), with the phone communication, but not the hotline (legal entities - 89%, large taxpayers - 93%) and with the face-to-face communication (legal entities - 89%, large taxpayers - 93%).

On the other hand, those who claim to be dissatisfied with the interaction with STS employees have named the following issues that have not met their expectations: employees do not provide clear information, employees are incompetent and arrogant and the problem has not been solved.

On a scale of 1 to 5, where 1 is disagree and 5 – totally agree, the respondents expressed their opinion on some statements about the accessibility for voluntary compliance and transparency in the activity of the State Tax Service. Thus, most legal entities agreed with the following statements: when I have a question, I know where to refer to (84%), the STS provides services in an operative manner, meeting the expectations (82%), the STS creates conditions for taxpayers to comply with the tax legislation on a voluntary basis (80%).

On the same scale of 1 to 5, where 1 is disagree and 5 - totally agree, the respondents have expressed their opinion on some statements about STS employees and the clarity of the information. Most of the legal entities agree with the statements: the STS employee discusses in a comfortable language for the citizen (95%), STS employees are affable and willing to help (86%) and STS employees are competent (83%).

Regarding the convenient methods for being informed about the tax legislation, most respondents said they would be comfortable to be informed by electronic notifications (79%), by contacting the STS if they have questions (64%) and being informed through the General Base of Tax Practice (58%). Among the large taxpayers, the following methods of information have been named the most convenient: contacting the STS if they have questions (88%), being informed through the General Base of Tax Practice (82%), being informed via the Call Center (79%).

According to the opinion of about 49% of the legal entities, the attitude of STS employees has changed over the last year. Of these, a rate of 88% perceives these changes as observable for the better. And the most frequent changes observed by the participants are: employees have become affable (41%), more competent (10%) and more receptive (10%).

Most respondents in both samples are satisfied with the services provided by the State Tax Service (84-85%). About 48% of the legal entities and 68% of large taxpayers disagreed with the statement that when they go to the STS they have to waste time in queues. Meanwhile, 51% of the legal entities and 55% of the large taxpayers agree that there are still services that they would like to have online.

Of the people who heard about the STS's electronic services, most legal entities regularly use the manually entered electronic statement (67%), the current online taxpayer account (49%) and the online ordering of templates (43%). Most large taxpayers regularly use the following services: the electronic statement (93%), the general electronic invoice register (68%) and the online ordering of templates (63%).

In this context, a rate of 85% of the legal entities and 94% of large taxpayers agreed that the electronic tax service platform is easy to use.

64% of the legal entities mentioned that they had noticed certain changes introduced by the STS in tax administration over the past three years. Of these, about 77% believe that the changes were noticeable for the better, mentioning most often the introduction of new services (16%).

77% of the legal entities and 67% of the large taxpayers are satisfied with The State Tax Service website, pointing out that there is no need for changes to the institution's website (21-22%).

A share of 82% of the legal entities and 88% of large taxpayers agree with the statement that STS employees are generally honest and work properly without the need for gifts or bribes. At the same time, most of the respondents do not agree with the statements: I offered gifts to solve my problem (legal entities - 86%, large taxpayers - 89%) and it has happened that the STS employee made allusions to pay them for a certain service (legal entities - 78%, large taxpayers - 88%). A share of 22% of the legal entities and 12% of large taxpayers agree that if it they had a misunderstanding with the STS, they would seek out acquaintances in order to solve the problem.

Most respondents had no difficulty in using the electronic services offered by the STS. Regarding the problems encountered in accessing the electronic services platform, about 45% of the legal entities said that the statements are very difficult to load or do not load at all on the day of the deadline. A share of 64% of large taxpayers claim that the statements do not load on the day of the deadline, and about 63% said that at least once the platform has not loaded or has indicated technical problems.

INTRODUCTION

This study was conducted by *Magenta Consulting* for the State Tax Service.

i.1 Purpose and objectives of the study

The primary purpose of the research is to study the level of satisfaction of the legal entities which have interacted with the STS from the beginning of 2018.

The objectives of the study are:

1. **Determining the perception** of the STS performance, efficiency, transparency, corruption in the STS, public trust and security about the fact that the STS is able to implement tax laws with efficiency, integrity and fairness.
2. **Establishing the perception** of the STS performance in delivering key services at a high quality level consistent with fair access, transparency and efficiency. These services can include key services, including phone and online channels, and compliance processes, such as digital services, controls and debt recovery.
3. **Determining the perception** of the way / practices by which the STS limits the access, efficiency and transparency, creates opportunities for corrupt practices and barriers to public confidence.

i.2 Applied methodology

The data presented in this report was collected through a survey of individual enterprises and peasant households. Religious organizations and political parties were not included in this sample.

The survey was conducted on two samples:

A. A sample of active enterprises, not large taxpayers – 464 legal entities. This sample represents the structure of the Moldovan companies (without the Transnistria region) and provides representative data on companies at the national level.

B. A sample of large taxpayers – 85 legal entities. The companies were randomly selected from the list of large taxpayers for 2017:

<http://www.fisc.md/Upload/Anexe/Lista%20MC%20pentru%202017-.pdf>.

Sample: 549 respondents;

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

Method of data collection: face-to-face survey and phone survey: CAPI – 102 interviews, CATI – 447 interviews.

i.2.1 Sample and data collection

Figure 1. Legal entities collected sample, N=464.

	Total	Large&Medium	Small	Micro
Total	464	38	74	352
Chişinău	308	26	56	226
North	52	4	7	41
Center	62	4	7	51
South	42	4	4	34

Figure 2. Large taxpayers collected sample, N=85.

	Large taxpayers
Total	85
Chişinău	64
North	13
Center	4
South	4

For the aims of the interview, people who interact with the State Tax Service on a regular basis, especially the accountant or chief accountant of the enterprise, were identified.

In the collection process the quotas developed on the basis of the data of the National Bureau of Statistics were observed:

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

Criterion 2: Company size - Micro, Small, Medium+Large.

i.2.2 Structure of the questionnaire

The questionnaire included 41 questions and lasted about 20 minutes.

i.2.3 Interviewing

The data was collected by combining two methods: face-to-face survey with tablets (CAPI) and telephone survey (CATI). The interviews were conducted in the preferred language of the respondents (Romanian or Russian). The verification of the quality of the questionnaire completion was carried out throughout the whole questionnaire collection process.

Data entry

The questionnaires filled in with the tablets were entered into the database when the interview was conducted. As soon as the interviewer completed the questionnaire, the data were transferred directly to the database via the Internet, eliminating thus the insertion errors.

i.2.4 Data analysis

The collected data were analyzed using the SPSS statistical software. The database was weighted based on data from the National Bureau of Statistics, depending on the variables: geography and the size of the enterprise.

i.3 Research limits and barriers

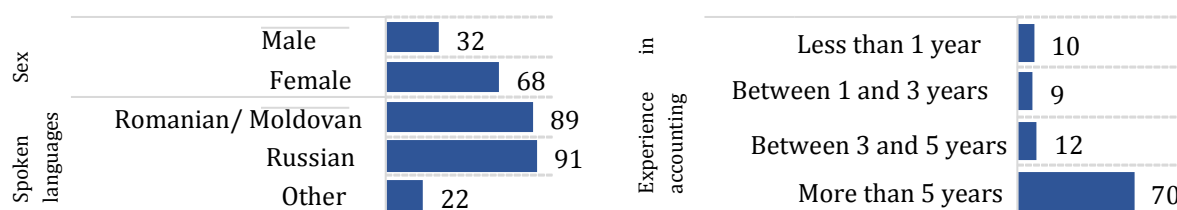
No barriers have been encountered during the research.

CHAPTER I: GENERAL ASPECTS

In this chapter, the demographic characteristics of the legal entities and information about the types of services requested from the STS and the communication methods with the State Tax Service of the respondents from both samples are presented.

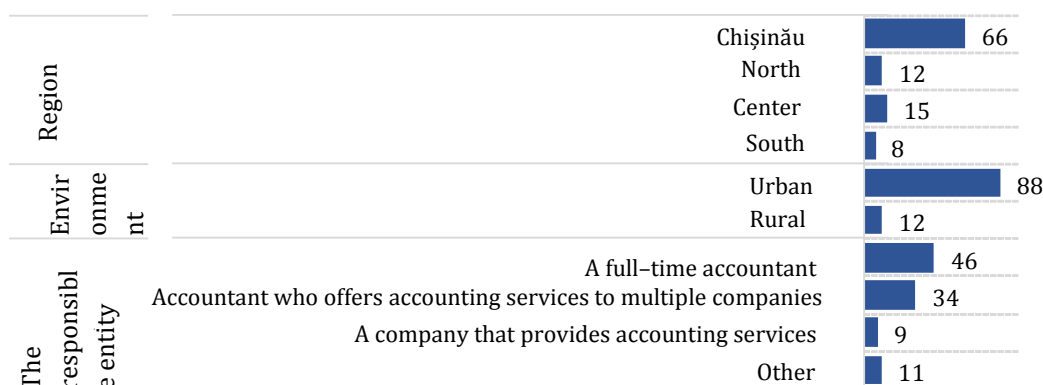
Approximately 68% of women and 32% of men took part in the study. A share of 70% of the respondents have more than 5 years' experience in accounting. Most participants know both Romanian / Moldovan and Russian.

Figure 1.1. Distribution of legal entities by sex, experience in the field of accounting and spoken languages, N=464, %



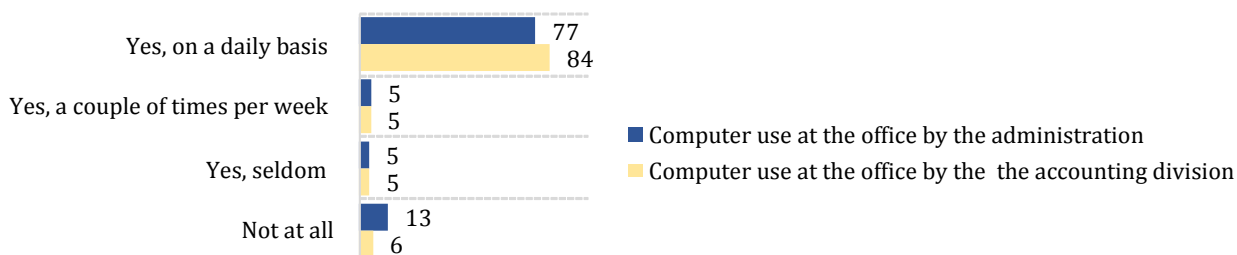
Most of the legal entities are based in the urban area (88%) and about 66% are located in Chisinau. In the case of 46% of companies, a full-time accountant is responsible for the company's accounting.

Figure 1.2. Distribution of legal entities by the region and the environment in which the company's head office is located, and by the entity responsible for the company's accounting, N=464, %



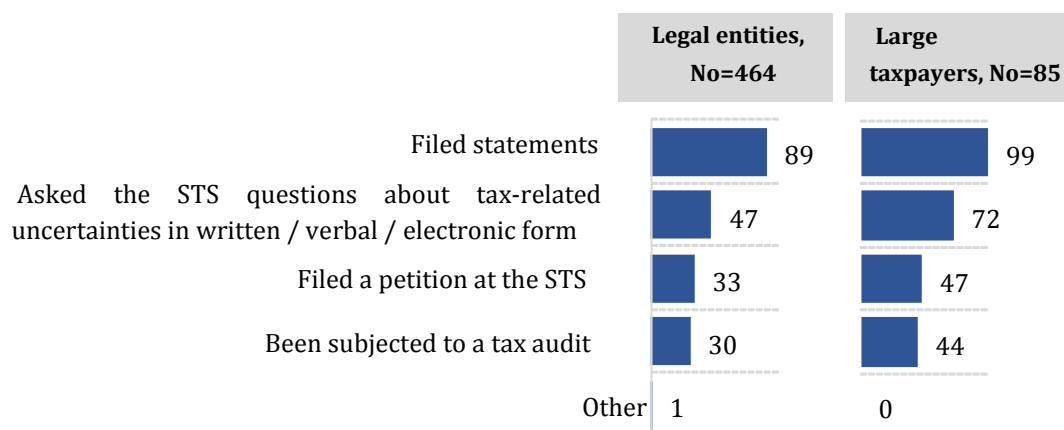
In most companies, both the administration (77%) and the accounting division (84%) use the computer daily at the office.

Figure 1.4. Distribution of legal entities by the frequency of computer use at the office by the administration and accounting division, N=464, %



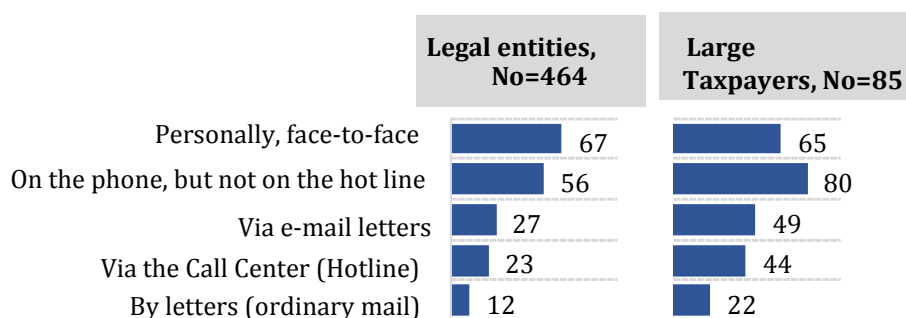
Since the beginning of 2018, most legal entities have filed statements at the STS (89%). Approximately half asked the STS questions about some tax-related uncertainties (47%). A 33% rate claim that they filed a petition at the STS, and that 30% were subject to a tax audit.

Also, most large taxpayers filed statements (99%) and asked the STS questions about tax-related uncertainties (72%).

Figure 1.6. Q2. *Since the beginning of 2018, your company has...? (one answer per line)*

Since the beginning of 2018, more than half of the legal entities communicated with STS employees personally, face-to-face (67%) and on the phone, but not on the hot line (56%).

In the case of large taxpayers, there was a higher share of telephone communication, but not on the hotline (80%), 65% spoke with STS employees face-to-face and 49% communicated via e-mail.

Figure 1.7. Q3. *Since the beginning of 2018, your company's representatives have communicated with the STS employees ...? (one answer per line)*

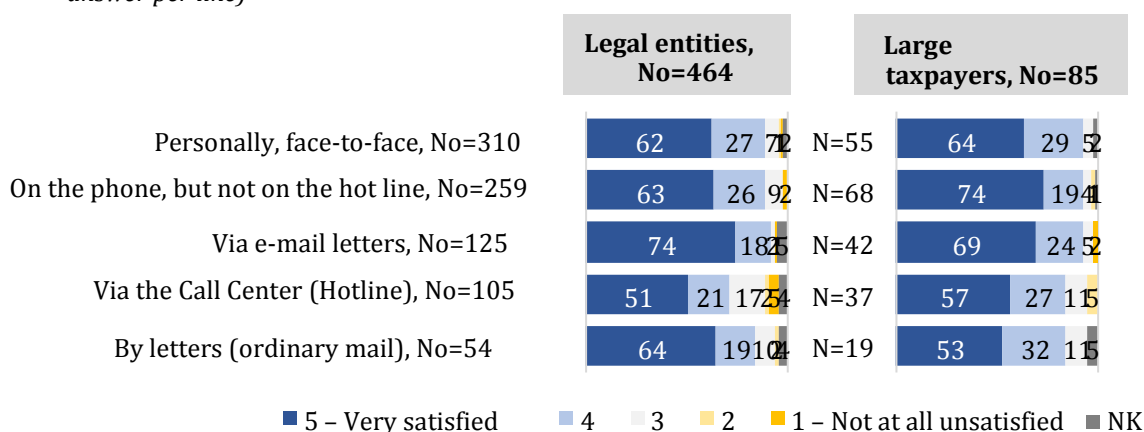
CHAPTER II: THE OPINION OF THE LEGAL ENTITIES ON THE PERFORMANCE, EFFICIENCY AND TRANSPARENCY OF THE STATE TAX SERVICE

In this chapter, the opinions of the respondents on the transparency, efficiency and performance in the activity of the State Tax Service are presented. The participants assessed the level of satisfaction with the interaction with the STS employees, mentioned the most convenient methods for being informed about the tax legislation and have expressed their views on the changes observed in the attitude of the STS employees.

Respondents were asked to assess the level of satisfaction with the interaction with STS employees on a scale of 1 to 5, where 1 is not at all satisfied and 5 - very satisfied. Approximately three-quarters of the legal entities are very satisfied with the email communication (74%). More than half of the legal entities said they were very satisfied with the communication via ordinary mail (64%), telephone communication, but not on the hotline (63%) and with the face-to-face interaction (62%).

In the case of large taxpayers, there was a higher share of respondents who were very satisfied with the telephone communication, but not on the hotline (74%). A 69% rate was very satisfied with e-mail communication, and about 64% were very satisfied with the face-to-face interaction.

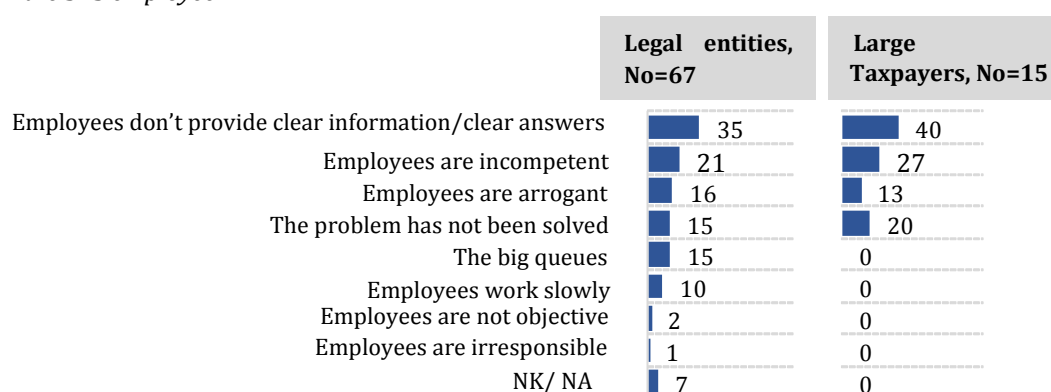
Figure 2.1: Q4. To what extent have you been satisfied with the interaction with STS employees when communicating with them? Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per line)



The legal entities which were not satisfied with the interaction with STS employees, mentioned the unpleasant issues. Thus, the most frequent mentions were: employees do not provide clear information / clear answers (35%), employees are incompetent (21%) and arrogant (16%), and the problem has not been solved (15%).

Large taxpayers' representatives said they were unsatisfied as employees did not provide clear information (40%), were incompetent (27%), and the problem was not solved (20%).

Figure 2.2: Q5. Could you comment on what exactly did not meet your expectations when communicating with the STS employee?

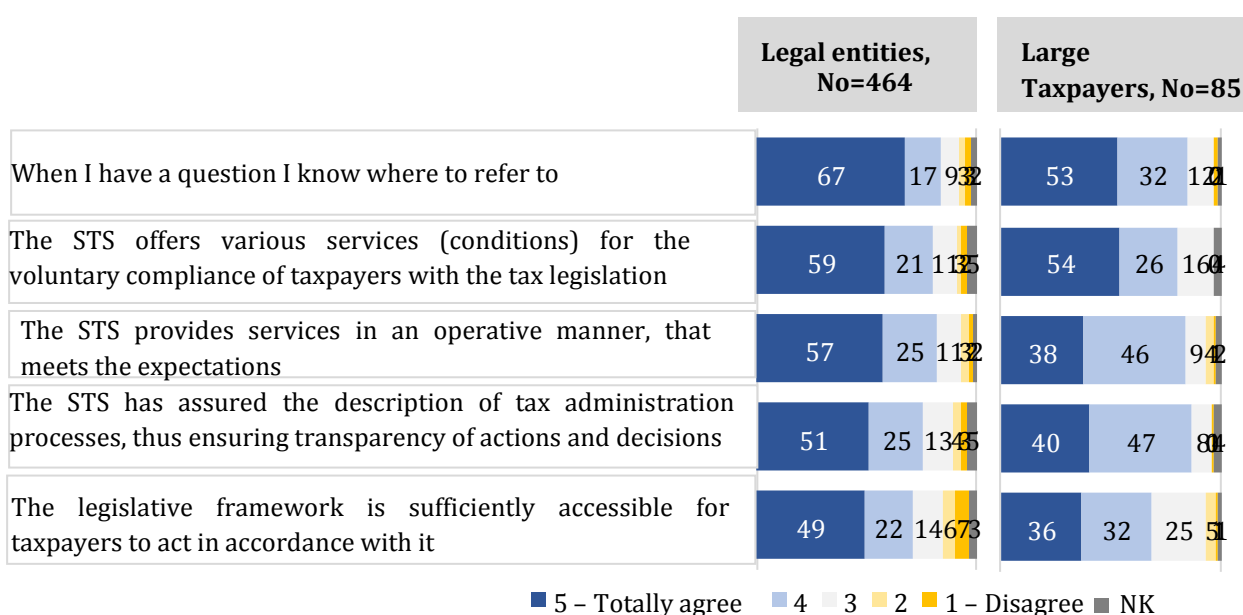


On a scale of 1 to 5, where 1 is disagree and 5 – totally agree, the respondents expressed their opinion on some statements on the accessibility for voluntary compliance and transparency in the activity of the State Tax Service.

Most legal entities totally agreed with the statement that when they have a question, they know where to refer to (67%). A little more than half of the companies' representatives fully agreed with the statements: the STS offers various services for the voluntary compliance of taxpayers with the tax legislation (59%) and the STS provides services in an operative manner, meeting the expectations (57%).

Large taxpayers' representatives agreed much more with the statements: the STS provides conditions for the voluntary compliance of taxpayers with the tax legislation (54%), when I have a question I know where to refer to (53%) and the STS has assured the description of tax administration processes, thus ensuring transparency of actions and decisions (40%).

Figure 2.3: Q6. I'm going to read you a few statements. To what extent do you agree or disagree with these statements? Please rate them on a scale from 1 to 5, where 1 = disagree and 5 = totally agree. (one answer per line). Topics: Accessibility for voluntary compliance, Transparency, Convenience.



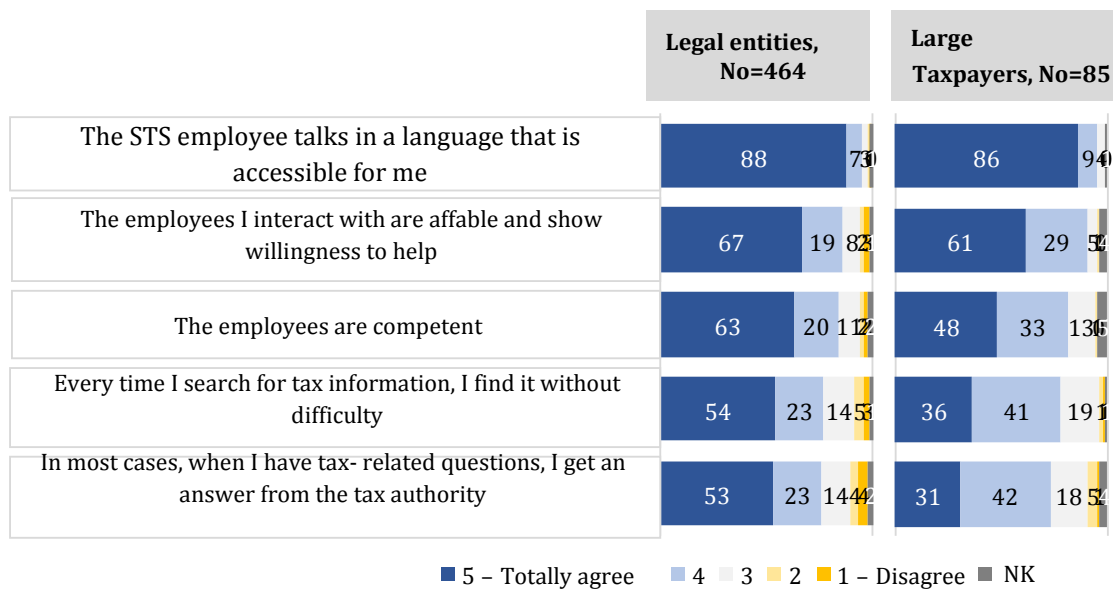
On the same scale from 1 to 5, where 1 is disagree and 5 - totally agree, the respondents have expressed their opinion on some statements about the STS employees and the clarity of the information.

Most legal entities agreed with the statement that the STS employee talks in a language that is accessible for the citizen (88%). More than half of the participants strongly agreed with the claims that STS employees are affable, willing to help (67%) and competent (63%).

In the case of large taxpayers, there was a larger proportion of those who totally agreed with the statement that STS employees talk in a language that is accessible for the citizen (86%) and the employees are affable and willing to help (61%).

In general, the respondents of both samples agreed more with the claims about employees than with those about the clarity of the information.

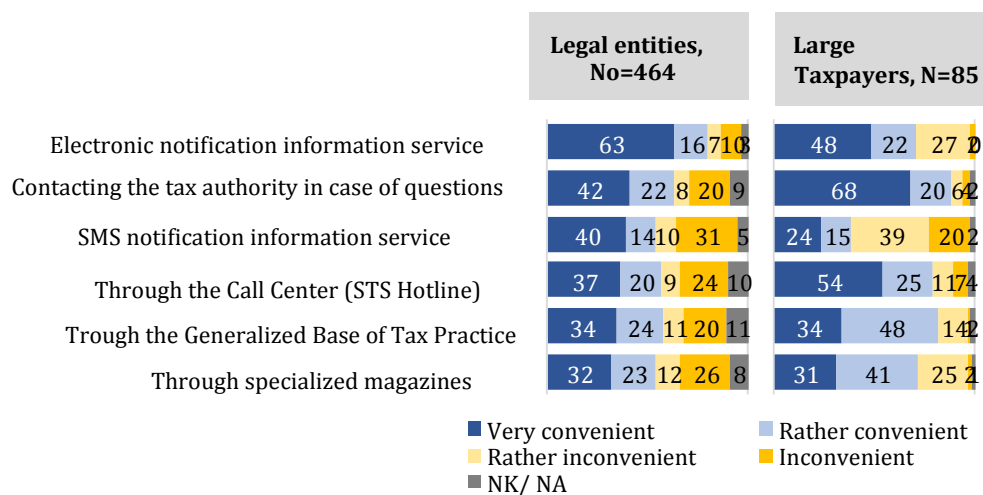
Figure 2.4: Q6. I'm going to read you a few statements. To what extent do you agree or disagree with these statements? Please rate on a scale from 1 to 5, where 1 = disagree and 5 = totally agree. (one answer per line). Topics: Employees and Clarity of Information



Most legal entities' representatives said that their companies would find it very convenient to find out information about the tax legislation on the activity of economic agents with the help of the electronic notification information service (63%) and by getting information by contacting the STS when they have questions (42%). In addition to these information methods, it would be very convenient for 40% of company's representatives to be informed via the SMS notification information service.

In the case of large taxpayers, most respondents argue that it would be most convenient for them to contact the STS when they have questions (68%), to contact the Call Center (54%) and to receive electronic notifications from the Information Service (48%).

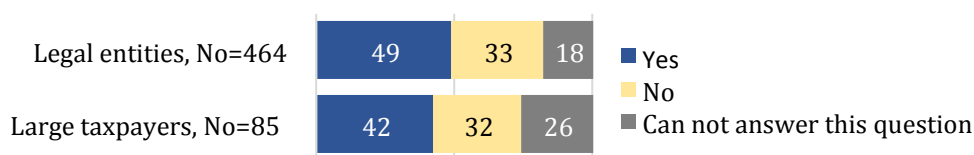
Figure 2.5: Q20. How would it be most convenient for your company to find out about the tax provisions related to the legal entity's activity (one answer per line)



A share of 49% of the legal entities claim that in the last year they have noticed changes in the attitude of the STS employees compared to the previous year. And one third of these participants did not notice any changes.

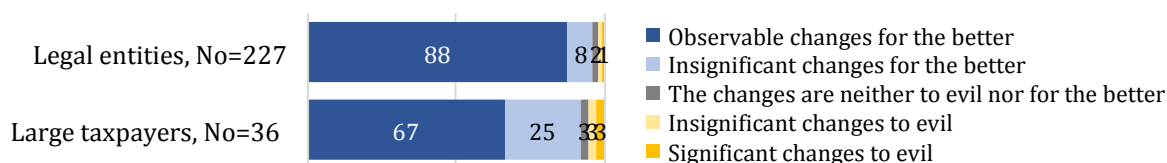
In the case of large taxpayers, a 42% share of those who have noticed changes in the attitude of STS employees over the past year has been registered.

Figure 2.6: Q23. From your observations, has the attitude of STS employees changed over the past year as compared to the previous year? (one possible answer)



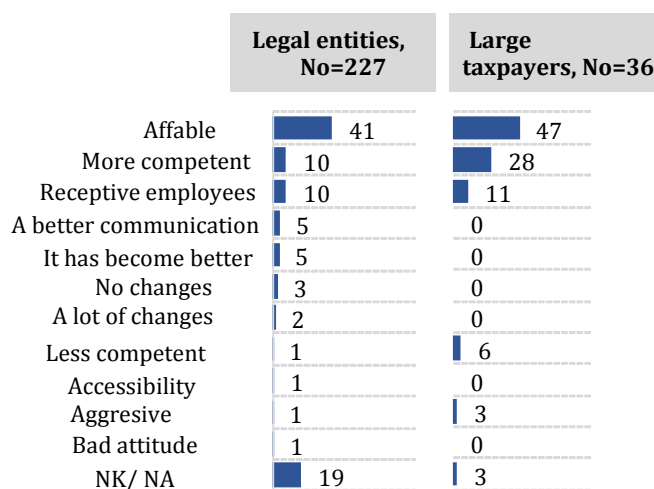
Participants who noticed changes in the attitude of STS employees assessed these changes on a scale of 1 to 5, where 1 is = observable changes to evil and 5 = observable changes to good. Thus, a rate of 88% of legal entities and 67% of large taxpayer respondents argue that the changes in the attitude of STS employees are noticeable for the better.

Figure 2.7: Q24. How would you assess these changes on a scale of 1 to 5, where 1 = observable changes to evil, and 5 = observable changes for the better? (one possible answer)



Among the changes observed by the respondents, the most popular one was that the employees became more affable (legal entities - 41%, large taxpayers - 47%), more competent (legal entities - 10%, large taxpayers - 28%) and more responsive (legal entities - 10%, large taxpayers - 11%).

Figure 2.8: Q25. What specific changes did you notice? (open answer)

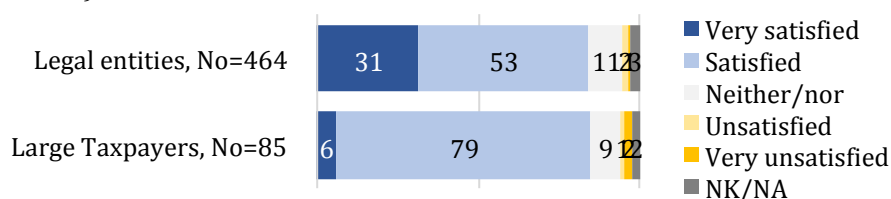


CHAPTER III: THE OPINION OF THE LEGAL ENTITIES ON THE SERVICES PROVIDED BY THE STATE TAX SERVICE

In this chapter, the opinions of the respondents regarding the services provided by the State Tax Service are presented. In particular, the representatives of the legal entities have assessed the level of satisfaction with the electronic services, have expressed their opinion on some statements regarding the convenience of the services and the changes introduced by the STS regarding the tax administration. Also, the level of knowledge and frequency of use of electronic services was analyzed.

84% of the representatives of the legal entities said they were satisfied with the STS services. In the case of large taxpayers, 85% of the representatives were satisfied with the services provided by the State Tax Service.

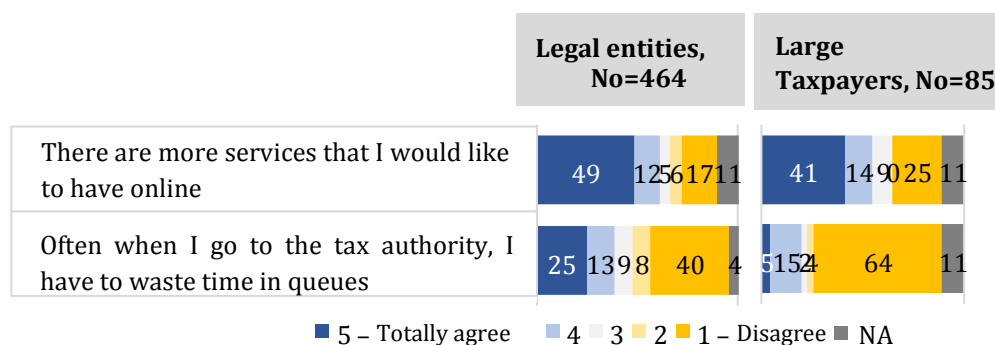
Figure 3.1: Q5B. To what extent are you satisfied with the services provided by the State Tax Service? (one possible answer)



On a scale of 1 to 5, where 1 is disagree and 5 - totally agree, the respondents have voiced their views on some of the statements regarding the convenience of the services provided by the STS. Thus, 61% of the legal entities agreed that there are still some services they would like to have online. A share of 38% agreed and 40% - disagreed that often when they go to the STS, they have to waste time in a queue.

64% of large taxpayers' representatives said they did not agree that when they go to the STS, they waste time in queues. A rate of 55% agreed with the statement that there are still services they would like to have online.

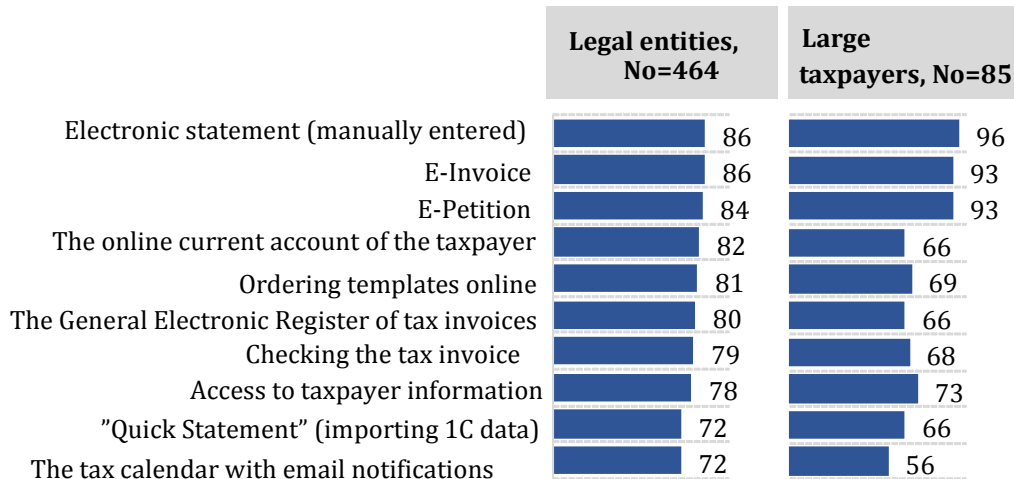
Figure 3.2: Q6. I'm going to read you a few statements. To what extent do you agree or disagree with these statements? Please rate on a scale from 1 to 5, where 1 = disagree and 5 = totally agree. (one answer per line). Topics: Convenience



Most legal entities have heard about all the electronic services offered by the State Tax Service. Most (84% - 86%) have heard about the manually entered electronic statement, e-Invoice and e-Petition. And 72% of each sample have heard about the "quick statement" (importing 1C data) and the tax calendar with email notifications.

Among the large taxpayers' representatives, more than 90% have heard about the manually entered electronic statement, e-Invoice and e-Petition. Approximately three quarters have heard about accessing information about taxpayers (73%), and just over half have heard about the tax calendar with email notifications (56%).

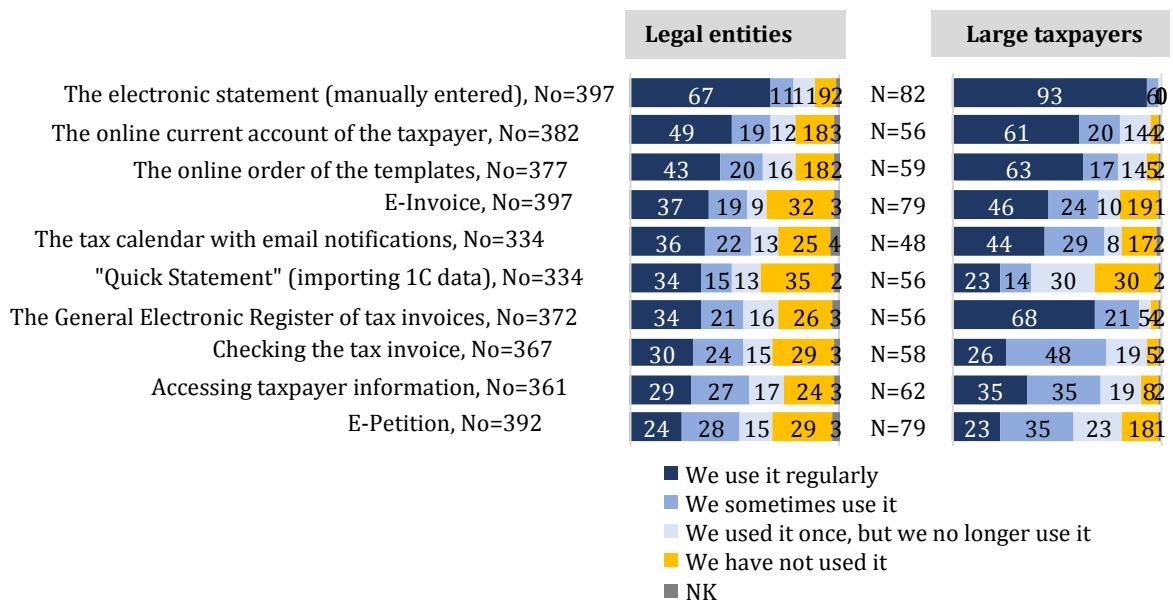
Figure 3.3: Q7. Have you ever heard about such electronic services offered by the STS: (one answer per line)



67% of the legal entities who have heard about electronic services provided by the STS claimed the regular use of the electronic statement (manually entered). Approximately half of the participants regularly use the online taxpayer account (49%) and the online ordering of templates (43%). In a lesser proportion is the e-Petition service (24%) regularly used.

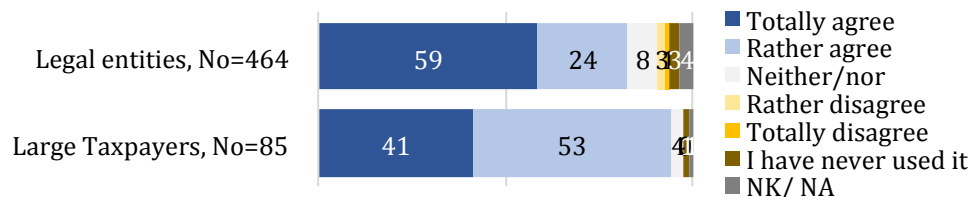
Most large taxpayers said they regularly used the electronic statement (manually entered) (93%) and the general electronic register of tax invoices (68%). To a lesser extent, large taxpayers regularly use the e-Petition (23%) and the quick declaration with importing 1C data (23%).

Figure 3.4: Q8. How often do you use this service? (one answer per line)



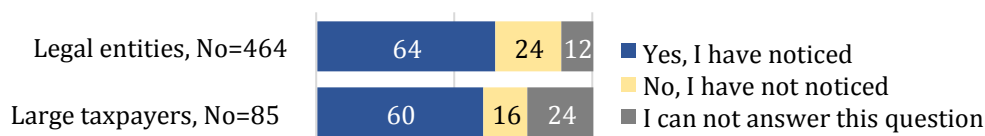
About 83% of the legal entities agree that the electronic tax services platform is easy to use. A share of 94% of large taxpayers agreed with the statement that the electronic tax services platform is easy to use.

Figure 3.5: Q12. To what extent do you agree or disagree with the following statement: "The electronic tax services platform (servicii.fisc.md) is easy to use".



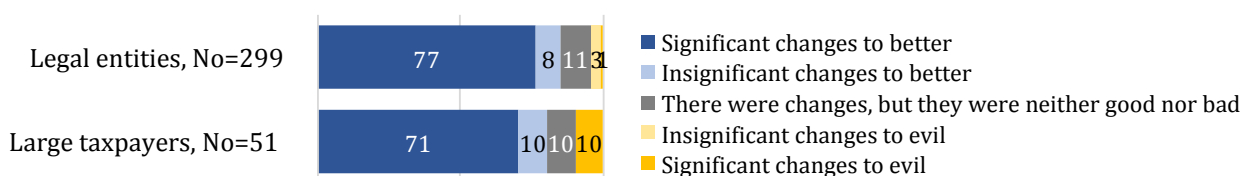
64% of the legal entities and about 60% of large taxpayers' representatives said that over the last three years they have noticed some changes introduced by the STS in the tax administration.

Figure 3.6: Q16. Over the past 3 years, have you noticed certain changes introduced by the STS in the tax administration? (one possible answer)



Of the respondents who have noticed some changes introduced by the STS in the tax administration, about 85% of the legal entities and 81% of large taxpayers consider these changes to be for the good.

Figure 3.7: Q17. How would you rate these changes? (one possible answer)



Respondents who argue that the changes introduced by the STS in the tax administration are for the good have listed the changes they have noticed. Most legal entities named: the emergence of online services (16%), some changes for the good (8%) and the courtesy, professionalism (6%).

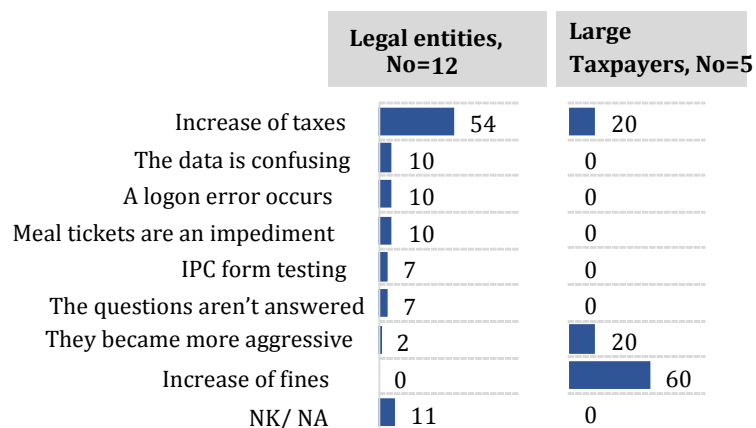
Among large taxpayers, the most often named changes were: the emergence of online services (15%), new services (10%), and the simplified reporting procedures (7%).

Figure 3.8: Q18. What good changes have you noticed? (open answer) *Graphs do not include answers with less than 2%



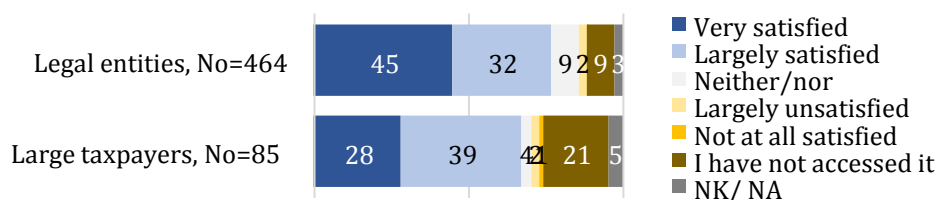
The legal entities mentioned most frequently - the increase in taxes (54%), as the negative change observed in the last 3 years. Representatives of large taxpayers claim, to a greater extent, that the negative change observed by them is - the increase in fines (60%).

Figure 3.9: Q19. What negative changes have you noticed? (open answer) *Warning: The data is calculated based on a small sample and any interpretations must be cautious.



On a scale of 1 to 5, where 1 is unsatisfied and 5 - very satisfied, the respondents assessed the level of satisfaction with the STS website. A share of 77% of the legal entities and 67% of large taxpayers are satisfied with the STS website.

Figure 3.10: Q21. How satisfied are you with the STS website (www.sfs.md) on a scale of 1 to 5, where 1 - not at all satisfied and 5 - very satisfied? (one possible answer)



The people who rated the satisfaction level with the STS website have identified aspects that they feel need to be improved on the institution's website. Thus, for both samples, the most frequent answer is that everything is fine, there is no need for changes (21-22%) and the need for more information (5-6%).

Figure 3.11: Q22. What do you think needs to be improved about the STS website? (one possible answer) *Graphs do not include answers with less than 1%.



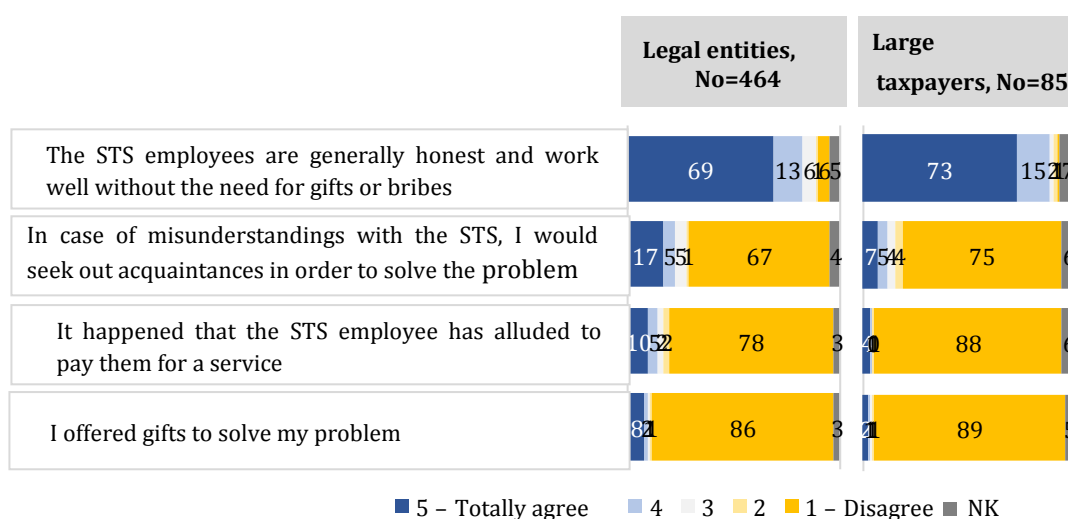
CHAPTER IV: THE PERCEPTION OF ACTIONS BY THE LEGAL ENTITIES AS PRACTICES THAT REDUCE THE ACCESS, EFFICIENCY AND TRANSPARENCY IN THE ACTIVITY OF THE STATE TAX SERVICE

In this chapter, the opinions of the respondents regarding the actions that limit the access, efficiency and transparency in the activity of the State Tax Service are presented. In particular, the participants reported on the difficulties encountered in accessing the electronic services and the electronic platform, listed their recommendations for the STS, and expressed their views on some statements on the corruption.

On a scale of 1 to 5, where 1 is disagree and 5 - totally agree, the respondents have voiced their views on some statements on corruption. Most respondents in both samples (86-89%) said they did not agree with the statement that they offered gifts in order to solve their problem. A share of 82% of legal entities and 88% of the large taxpayers agree that STS employees are honest and work well without the need for gifts or bribes.

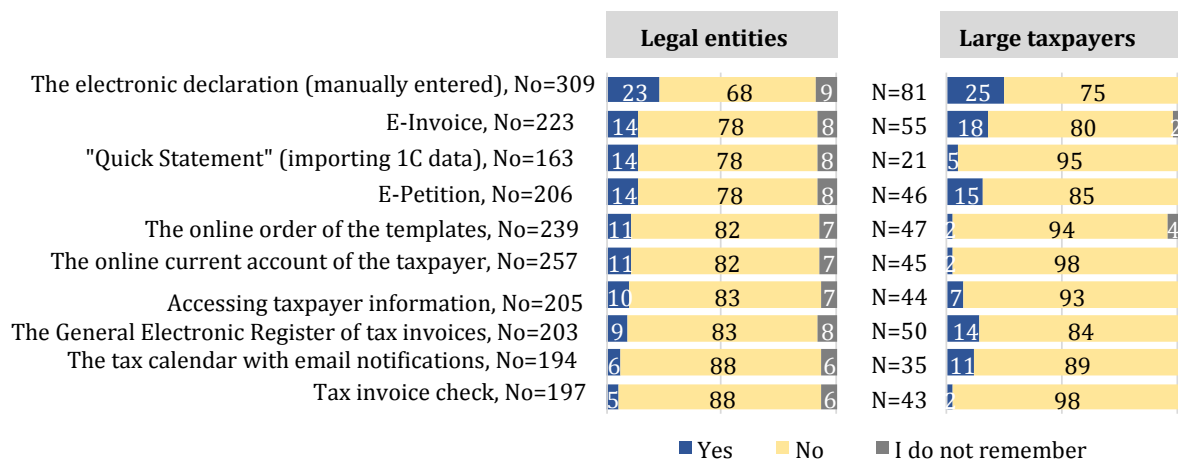
About 78% of the legal entities and 88% of large taxpayers do not agree with the statement that the STS employee has alluded to pay them for any service. Meanwhile, a rate of 22% of legal entities agree with the statement that, if there was a misunderstanding with the STS, they would seek out acquaintances in order to solve the problem, about 12% of the large taxpayers shared this opinion.

Figure 4.1: Q6. I'm going to read you a few statements. To what extent do you agree or disagree with these statements? Please rate on a scale from 1 to 5, where 1 = disagree and 5 = totally agree. (one answer per line).
Topics: Corruption



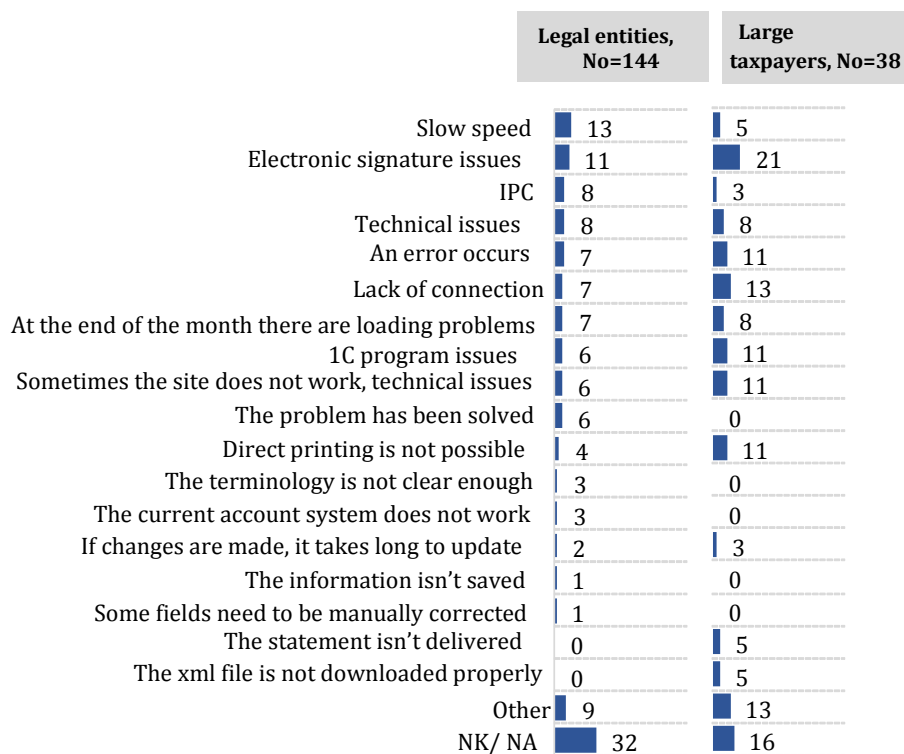
Most respondents from both samples state that they did not encounter any difficulties when using the electronic services offered by the STS. 23% -25% of the respondents encountered difficulties when using the electronic declaration (manually entered) and between 14% and 18% of the participants had difficulties when using the e-Invoice and e-Petition.

Figure 4.2: Q9. Have you encountered certain difficulties when using the following services? (one answer per line)



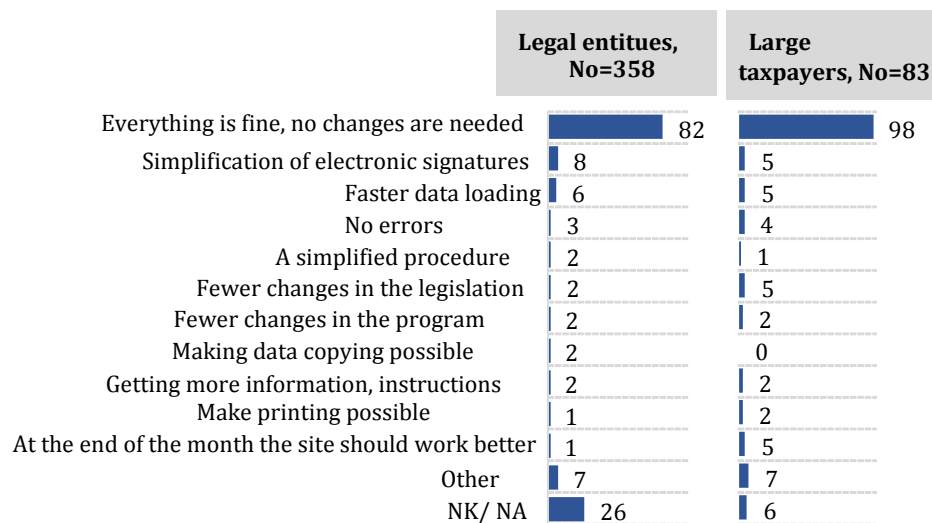
Legal entities stated that while using the electronic services they encountered the following difficulties: slow speed (13%) and problems with the electronic signature (11%). The representatives of large taxpayers argue that, most frequently, they faced the following difficulties: problems with the electronic signature (21%) and the lack of connection (13%).

Figure 4.3: Q10. What difficulties have you encountered when using the electronic services? (open answer)



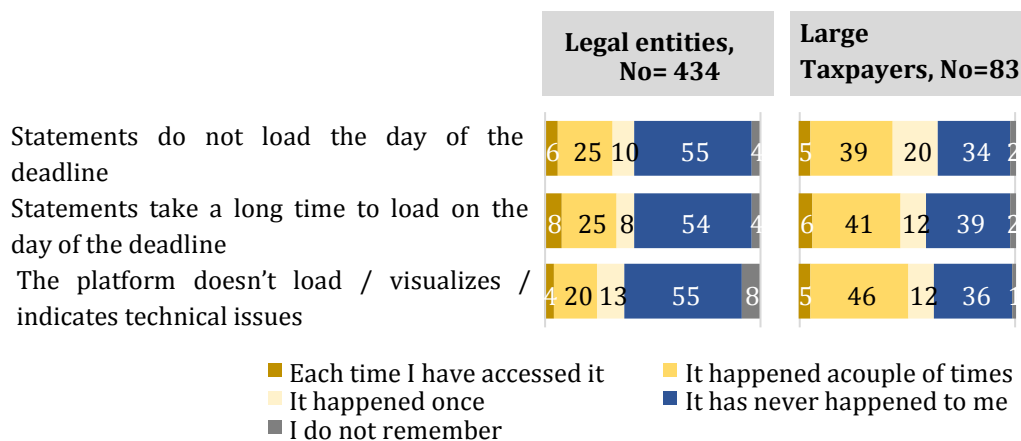
People who have not encountered difficulties in using the electronic services have named the issues that they would like to be improved. Both the legal entities (82%) and the large taxpayers (98%) believe that there is no need for changes in the electronic services. At the same time, it is necessary to simplify the electronic signature (5%-8%) and to load the data more quickly (5%-6%).

Figure 4.4: Q11. What would you like to improve about the electronic services? (open answer) *Replies with less than 1% are not included in the graph



People who have voiced their opinion on the statement that the electronic tax services platform is easy to use have reported the frequency of encountering some difficulties with this platform. A share of 41% of legal entities and 64% of large taxpayers claim that at least once the statements have not loaded on the day of the deadline. In the case of 41% of legal entities and 59% of large taxpayers, it takes the statements a long time to load on the day of the deadline. Among the legal entities, about 37% said that at least once the platform did not load / indicated technical problems and 63% of the large taxpayers indicated the same problem.

Figure 4.5: Q13. How often have you encountered the following issues in connection with the electronic services platform (servicii.fisc.md)? (one answer per line)



Question 14 – “What barriers do you encounter when using this platform (servicii.fisc.md)? (multiple answers possible)”, was addressed to respondents who did not use any electronic services provided by the STS. The number of the respondents to this question is less than 30. At the same time, the respondents did not choose any of the reasons mentioned in the questionnaire and did not want to list other barriers in the use of the “servicii.fisc.md” platform. Under these circumstances, it was not possible to graphically illustrate the data for this question.

The most popular recommendations for the State Tax Service mentioned by the legal entities were: being more affable (5%) and more professional (4%). Among the large taxpayers, the most common recommendations were: being more professional (9%), more seminars on the emergence of new legislation (8%), better / quicker service and fewer legislative changes (5%).

Figure 4.6: Q26. What other recommendations do you have for the STS? (open answer)

