

Survey Questionnaire on Impact of Taxation on SMES Growth in Nepal

- 1) Name of the establishment:
 Name of the Respondent: Gender: Male Female
 Age:
- 2) Mailing Address(Including P.O. Box):
 Email ID: Home/Land Line #: Mobile #:
 District: ii) Municipality/VDC: iii) Ward No:
- 3) Region:
 i) Central ii) Eastern iii) Western
- 4) Is your establishment registered with Inland Revenue?
 i) Yes: Year of registration:
 ii) No:
- 5) If your answer to Q.4 was yes; then on as scale of 1 to 10 1 being extremely easy and 10 being extremely difficult rate:

Cost	Rate
Preparing tax forms	
Handling tax forms	
Submitting tax forms	

- 6) Types of Manufacturing:
 Manufacturing of Food Products and Beverages Manufacturing of Paper and Paper Products
 Manufacturing of Wood and Products of Wood, Furniture Manufacturing of Tobacco Products
 Manufacturing of Rubber and Plastic Products Other

- 7) Does this establishment export?

Percent of total product	0%	Below 25%	25%-50%	50%-75%	75%-100%
Yes					
No					

- 8) Legal Status of Establishment:
 Private Public Limited Cooperative Partnership
 Other Private Limited

- 9) Mention the number of persons engaged according to sex and employment type:

Type	Male	Female

Full		
Part		

10) What is their average monthly salary (NPR):

Type	Male	Female
Full		
Part		

11) What is the average annual turnover of your establishment?

Below 5 million

5million to 10million

10million to 20million

Above 20million

12) What was the annual average sale for the past year? NPR.

13) What was the annual average revenue of your establishment?

Below 5 million

5 million to 10 million

10 million to 20 million

Above 20 million

14) Mention the estimated value of all type of fixed assets under the ownership of the establishment?

Type	Approximate Value	Did you buy them in the past 1-year?
Land		
Building		
Equipment		
Lease hold on equipment		
Lease hold on land & building		
Vehicles		
Furniture's & Fixtures		
Specify, Other category		

15) Has the establishment taken any loan during last 5 years?

Yes:

Type	Amount (NPR)
Formal	
Informal	
Both	

16) What percentage of production capacity did the establishment utilize?

Years	>25%	25-50%	50 - 75%	75-100%

0-1				
1-5				

- 17) Dose this establishment pay any rent for the land and buildings or temporary structure it occupies? If yes how much?

	Amount (Per Month)
Yes <input type="checkbox"/>	
No <input type="checkbox"/>	N/A
Do not Know <input type="checkbox"/>	

- 18) Dose this establishment have a title registered at the land registry office (cadastral register), MALPOT, over the land it occupies?

	Reason
Yes <input type="checkbox"/>	N/A.
No <input type="checkbox"/>	
Do not Know <input type="checkbox"/>	

- 19) Has this establishment received any kind of formal trainings in the past 5 years (what kinds) ?

	GO	NGO	INGO
Yes <input type="checkbox"/>			
No <input type="checkbox"/>			

Tax Compliance Cost: Applicable only for registered enterprises

- 20) Approximate time required for:

	Approximate Time (day/month/year)
Issuance of Tax Registration No	
Tax Registration V.A.T	
Tax Registration Income Tax	

- 21) Approximate cost charged by tax practitioners (If the establishment hires any)

Type	Approximate Amount (in Rs.)
V.A.T	
Income Tax	

- 22) Tax returns processing time

Type	Approximate Time/(Days/Months /Year)
V.A.T	
Income Tax	

23) In the past one year has the tax authorities visited your establishments for audits and inspections?

If Yes	Income Tax	V.A.T	Other Tax (Specify)

24) In the past one year has your establishment been charged penalties and interest, by tax authorities?

If Yes	Income Tax <input type="checkbox"/> V.A.T <input type="checkbox"/> Other Tax (Specify) <input type="checkbox"/>
How much (in Rs.)	
Duration:	Income Tax _____ V.A.T _____ Other Tax (Specify) _____
Reason(s):	

Informal Sector Survey

25) Would you like your enterprise to be registered with the Inland Revenue Department?

Yes <input type="checkbox"/>
No <input type="checkbox"/>
Do not know <input type="checkbox"/>

25) Choosing from the following list, what is the main reason you are not registered with the Inland Revenue Department.

Getting information on what you need to do to register (Not clear)	
Time consuming to complete the registration procedure	
Fees to complete the registration procedures	
Taxes on registered business	
Potential inspection and meeting with government officials	
Bribes that registered business need to pay	
There is no benefit for my business being registered	
Other _____	

26) Does this enterprise have to pay informal payment to remain unregistered?

Yes <input type="checkbox"/>
No <input type="checkbox"/>
Do not Know <input type="checkbox"/>

27) Following several options please indicate if each one represents a benefit for your enterprise activity that could be obtained for being registered with the Inland Revenue Department.

	Yes	No	DK
Better access to financing			
Better access to raw materials			
Less bribes to pay			
Better legal foundations on the property rights of land and buildings			
Better legal foundations on the property rights of land and buildings			
More access to government programs or services			
Better access to workers			
Better opportunities of negotiation with formal firms			
Better access to markets			
Better access to infrastructure services			

28) By Looking at the card, please indicate which of the following, you consider is the most important benefit for your enterprise's activity for obtaining registration with the Inland Revenue Department.

<i>Multiple Choice</i>	<i>Rate 1 being most important 10 being the least</i>
Better access to financing	
Better access to raw materials	
Less bribes to pay	
Better legal foundations on the property rights of land and buildings	
More access to government programs or services	
Better access to workers	
Better opportunities of negotiation with formal firms	
Better access to markets	
Better access to infrastructure services	

29) How long do you think (min and max) it will take to register your business with the Inland Revenue Department? (*Approximately*)

	Approximate	Minimum	Maximum
Time to register the enterprise (days)			

Cost to register the enterprise (amount)			
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Enterprise Environment

- 30) Which of the following elements of the enterprise environment, if any, currently represents the biggest obstacle faced by this enterprise?

<i>Multiple Choice</i>	<i>Rate 1 being most important 10 being the least</i>
Limited access to finance (first and second elements resemble together)	
Restricted access to finance	
Corruption	
Crime, theft and disorder	
Poor public infrastructure	
Lack of educated workforce	
Difficult business registration procedure	
Workers absenteeism due to poor health	
Limited demand (product or services)	

- 31) Please provide the following information about this enterprise: (**considering the last one-month**)

	Approximate
Total cost of labor	
Total cost of raw materials and intermediate goods used in production (NPR)	
Total cost of electricity including fuel and generator (NPR)	