

Sri Lanka
Primary Survey for Tax Policy and Enterprise Development
Western Province – Districts of Colombo, Gampaha, Kalutara

Identification particulars

ID (LISTING ID INTERVIEWER ID)							
Name of Enterprise							
Address							
Telephone no.							

Date of interview

Day : <input type="text"/> <input type="text"/>	Month: <input type="text"/> <input type="text"/>	Year : <input type="text"/> <input type="text"/> <input type="text"/>
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Time of interview

Start: <input type="text"/> <input type="text"/> H <input type="text"/> <input type="text"/>
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Name of interviewer	
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Quality control**Interview status**

1. Fully completed	2. Partially completed completed	3. Not completed	<input type="text"/>
Total no. of visits			<input type="text"/>

- checked
- verified with interviewer
- data entered

MODULE A. Characteristics of the Enterprise

A1. What is this enterprise's current legal status? 1. Shareholding company with shares trade in the stock market 2. Shareholding company with non-traded shares or shares traded privately 3. Sole proprietorship 4. Partnership 5. Limited partnership 6. Other (spontaneous-specify) _____ 7. Don't know (spontaneous)	
A2. Nature of Business Activity (Please Specify) 1. Manufacturing	

2. Agriculture 3. Services	
A3. What is the main market for your enterprise's produce 1. Local Market 2. Indirect Local Market (i.e. Subcontracting) 3. Export (Direct) 4. Exports (Indirect) (i.e. Subcontracting)	
A4. Is this enterprise registered with the Board of Investment 1. Yes 2. No	
A5. Amongst the owners of the firm, are there any females? 1. Yes 2. No	
A6. In what year did this enterprise begin operations? 1. Year enterprise began operations (Please Specify) 2. Don't know (spontaneous)	
A7. How many full-time employees did this enterprise employ when it started operations? Please include all employees and managers 1. Full-time employees at start-up 2. Don't know (spontaneous)	
A8. How many full-time employees do you currently employ? 1. Self Employed 2. < 5 3. 6 – 25 4. 26 -50 5. >50	
A9. What is the current level of investments in fixed assets excluding land 1. < LKR 100,000 2. LKR 100,001 – LKR 1,000,000 3. LKR 1,000,001 - LKR 5,000,000 4. >LKR 5,000,000	
A10. Was this enterprise formally registered when it began operations? 1. Yes 2. No 3. Don't know (spontaneous)	
A11. In what year was this enterprise formally registered? 1. Year enterprise formally registered (Please Specify) 2. Don't know (spontaneous) 3. Never registered (spontaneous)	

MODULE B. Financing Investments

B1. In the last five fiscal years, did this enterprise purchase any fixed assets, such as machinery, vehicles, equipment, land or buildings? 1. Machinery 2. Equipment 3. Motor Vehicles 4. Land and Buildings	
B2. Over past five fiscal year , please estimate the proportion of this enterprises total purchase of fixed assets that was financed from each of the following sources 1. Internal funds or retained earnings	

<ol style="list-style-type: none"> 2. Owners' contribution or issued new equity shares 3. Borrowed from banks: private and state-owned 4. Borrowed from non-bank financial institutions 5. Purchases on credit from suppliers and advances from customers 6. Other, moneylenders, friends, relatives, bonds, etc 	
<p>B3. At this time, does this enterprise have a checking or savings account?</p> <ol style="list-style-type: none"> 1. Yes 2. No 	
<p>B4. At this time, does this enterprise have an overdraft facility?</p> <ol style="list-style-type: none"> 1. Yes 2. No 	
<p>B5. At this time, does this enterprise have a line of credit or a loan from a financial institution?</p> <ol style="list-style-type: none"> 1. Yes 2. No 	
<p>B6. At this time, do you have any outstanding personal loans that are used to finance this enterprise's business activities?</p> <ol style="list-style-type: none"> 1. Yes 2. No 	
<p>B7. In the last fiscal year did this enterprise apply for any loans or lines of credit?</p> <ol style="list-style-type: none"> 1. Yes 2. No 	
<p>B8. What was the main reason why this enterprise did not apply for any line of credit or loan?</p> <ol style="list-style-type: none"> 1. No need for a loan - enterprise had sufficient capital 2. Application procedures were complex 3. Interest rates were not favorable 4. Collateral requirements were too high 5. Size of loan and maturity were insufficient 6. Did not think it would be approved 7. Application required formal registration of company 8. Other 9. DON'T KNOW (SPONTANEOUS) 	
<p>B9. Referring only to this most recent application for a line of credit or loan, what was the outcome of that application?</p> <ol style="list-style-type: none"> 1. Application was approved 2. Application was rejected 3. Application still in process 4. don't know (spontaneous) 	
<p>B10. Why was the Application rejected?</p> <ol style="list-style-type: none"> 1. Lack of Collateral 2. Company Not Registered 	

MODULE C. Tax Compliance

<p>C1. Does this enterprise pay Personal Income Tax (PIT)?</p> <ol style="list-style-type: none"> 1. Yes 2. No 	
<p>C2. Does this enterprise pay Corporate Income Tax (CIT)?</p> <ol style="list-style-type: none"> 1. Yes 2. No 	
<p>C3. What is the rate of PIT this enterprise pays?</p>	
<p>C4. What is the rate of CIT this enterprise pays?</p>	

C5. How many times in a year does this enterprise have to file tax returns? 1. Annually 2. Bi-annually 3. Quarterly 4. Monthly 5. Other	
C6. How long does it take this enterprise to prepare and submit annual tax returns?	
C7. Can this tax be filed and paid jointly with another tax? If yes, please indicate with which tax. 1. Yes 2. No	
C8. Is this enterprise a Value Added Tax Registered Company? 1. Yes 2. No	
C9. If yes, what is the rate of VAT applicable to this enterprise?	
C10. If yes, has this enterprise's VAT registered status changed at any point over time? 1. Yes 2. No	
C11. How many times in a year does this enterprise have to file VAT returns? 1. Quarterly 2. Monthly 3. Weekly 4. Other	
C12. What are the costs associated with filing tax returns (pls specify) 1. Maintaining Accounts 2. Preparing Financial Statements 3. Documentation 4. Others	
C13. How many internal officers are directly involved in preparing and filing annual tax returns?	
C14. Has this/does this enterprise seek external professional tax advisory and/or accountancy services to prepare your annual financial accounts? 1. Yes 2. No	
C15. Does this enterprise seek any external professional tax advisory and/or accountancy services to prepare and file your annual tax returns? 1. Yes 2. No	
C16. Of the taxes that this enterprise is liable to pay, which tax do you consider as taking the most procedures/most time to comply with?	
C17. Has this enterprise faced difficulties in obtaining VAT refunds? 1. Yes 2. No	
C18. What measures have you taken to address this with the relevant government agency?	
C19. Has this enterprise received any training/advice from tax authorities in complying with income tax requirements? 1. Yes 2. No	

C20. Has this enterprise received any training/advice from tax authorities in complying with VAT requirements? 1. Yes 2. No	
C21. Does this enterprise pass on the cost of VAT to this enterprise's customers? 1. Yes 2. No	
C22. If yes above, how much is passed on (% estimate)	
C23. Does this enterprise pay Property Tax 1. Yes 2. No	
C24. How often does this enterprise pay Property Tax? 1. Annually 2. Bi-annually 3. Quarterly 4. Other	
C25. Has the amount of Property Tax paid by this enterprise changed at any point over time? 1. Yes 2. No	
C26. If yes, what is the amount of this change (% estimation and when)	

MODULE D. Tax Incentives

D1. Has this enterprise been granted a tax incentive of any kind? 1. Yes 2. No	
D2. What is the specific type(s) of tax incentives granted to this enterprise?	
D3. For what period(s) was this incentive granted?	
D4. Has/did the incentive granted to this enterprise changed at any point during this time? 1. Yes 2. No	
D5. If yes above, what was the reason for this change?	

Module E. Business Equipment, Investment and Finances

E1. Now we are going to ask you about the characteristics and values of any machinery and equipment, vehicles, land/buildings and other property currently used in your business.

Please start with the most valuable assets in each category

IDENTICAL ITEMS (E1a) PURCHASED IN THE SAME YEAR (E1b) CAN BE PLACED IN THE SAME LINE SO LONG AS THE TOTAL QUANTITY IS RECORDED IN E1c.

	E1a. Type (code / name)	E1b. Acquisition year	E1c. Quantity [GREATER THAN 1 ONLY IF ITEMS ARE PURCHASED IN THE SAME YEAR]	E1d. Ownership status 1=Owned 2=Rented 3=Borrowed	E1e. If you had to replace this, how much would it cost you to purchase this in a similar condition? (in Rs.) [IF MORE THAN 1 ITEM, PLEASE INDICATE THE TOTAL VALUE]
1. Machinery 1. Injection moulding 2. Woodworking machine 3. Binding machine 4. Packaging machine 5. Computer 6. Printer 7. Copy machine 8. Air condition 9. Ventilator 10. Generator 11. Other, specify: _____	a.				
	b.				
	c.				
	d.				
	e.				
	f. IF MORE THAN 5: RECORD TOTAL VALUE OF ALL REMAINING MACHINES				
2. Furniture 1. Counter 2. Table 3. Chair 4. Stool 6. Shelf 7. Holders 7. Bench 8. Other, specify: _____	a.				
	b.				
	c.				
	d.				
	e. IF MORE THAN 4: RECORD TOTAL VALUE OF ALL REMAINING FURNITURE				
3. Vehicles for work 1. Bicycle 2. Motorcycle 3. Car 4. Lorry 5. Pushcart 6. Barrow 7. Other, specify: _____	a.				
	b.				
	c.				
	d. IF MORE THAN 3: RECORD TOTAL VALUE OF ALL REMAINING VEHICLES				

	E1a. Type (name / code)	E1b. Acquisition year	E1c. Quantity [GREATER THAN 1 ONLY IF ITEMS ARE PURCHASED IN THE SAME YEAR]	E1d. Ownership status 1=Owned 2=Rented 3=Borrowed	E1e. If you had to replace this, how much would it cost you to purchase this in a similar condition? (in Rs.) [IF MORE THAN 1 ITEM, PLEASE INDICATE THE TOTAL VALUE]
5. Land and Business Premises 1. Land 2. Factory building 3. Main office 4. Workshop, store 5. Other, specify: _____	a.				
	b.				
	c.				
	d. IF MORE THAN 3: RECORD THE TOTAL VALUE OF ALL REMAINING LAND AND BUSINESS PREMISES				
6. Other	a. _____ _____				
	b. _____ _____				
	c. _____ _____				

F3. Loans and credit constraints				
<p>F3a. Have you ever applied for a loan/credit at a formal financial institution? [e.g. from a bank, microfinance, SACCO]</p> <p>1. Yes 2. No</p> <p style="text-align: center;">↓</p> <p style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">IF NO, GO TO F3E</p>	<p>F3b. If yes, have you always been granted the loan(s)?</p> <p style="text-align: center;">↓</p> <p style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">IF YES, GO TO F3D</p> <p>1. Yes 2. No</p>	<p>F3c. If you did not receive a formal loan, why were you denied access? [IN CASE OF MORE THAN ONE DENIALS PLEASE ONLY REFER TO THE VERY LAST LOAN YOU DID NOT OBTAIN]</p> <p>1. Not formally registered 2. No regular income 3. Lack of collateral 4. Not part of a micro-finance group 5. Because of outstanding loan 6. Because of previous default 7. No guarantor 8. Other, specify _____</p>	<p>F3d. Would you ever try to apply for a loan at a formal financial institution again?</p> <p>1. Yes 2. No</p> <p style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">PLEASE CONTINUE WITH F4</p>	<p>F3e. If you have never applied for a formal loan, why not? [PLEASE INDICATE THE MAIN REASON]</p> <p>1. No need 2. Not formally registered 3. Interest rates are too high 4. Expected to be rejected (e.g. no collateral) 5. Not familiar with the process 6. I don't know any source (institution/person) 7. Feeling uncomfortable 8. Other, specify _____</p>
<p>F4a. Have you ever applied for an informal loan/credit from any other source? [e.g. friends, relatives, business partners, moneylenders]</p> <p>1. Yes 2. No</p> <p style="text-align: center;">↓</p> <p style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">IF NO, GO TO F4E</p>	<p>F4b. If yes, have you always been granted the loan(s)?</p> <p style="text-align: center;">↓</p> <p style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">IF YES, GO TO F4D</p> <p>1. Yes 2. No</p>	<p>F4c. If you did not receive an informal loan, why were you denied access? [IN CASE OF MORE THAN ONE DENIALS PLEASE ONLY REFER TO THE VERY LAST LOAN YOU DID NOT OBTAIN]</p> <p>1. Not formally registered 2. No regular income 3. Lack of collateral 4. Not part of a micro-finance group 5. Because of outstanding loan 6. Because of previous default 7. No guarantor 8. Person(s) asked could not provide money 9. Previous problems/disputes with person(s) asked 10. Other, specify _____</p>	<p>F4d. Would you ever try to apply for an informal loan again?</p> <p>1. Yes 2. No</p> <p style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">PLEASE CONTINUE WITH F5</p>	<p>F4e. If you have never asked for an informal loan, why not?</p> <p>1. No need 2. Not formally registered 3. Interest rates are too high 4. Expected to be rejected (e.g. no collateral) 5. Not familiar with the process 6. I don't know any source (institution/person) 7. Feeling uncomfortable 8. Other, specify _____</p>

F5. Please specify all <u>outstanding</u> loans you have taken and/or used for your business and <u>repaid</u> loans from the last <u>three</u> years [Please consider only loans taken for business purposes. Start with outstanding loans, continue with the latest loans that were paid back]								
F5a. Origin	F5b. When was the loan taken? (month/year)	F5c. Total Amount (in Rs.)	F5d. How was the loan used? [MULTIPLE ANSWERS (3) ALLOWED, START WITH THE MAIN USAGE]	F5h. How much of the loan was used for non-business purposes (in Rs.)? (WRITE 0 IF NOT APPLICABLE)	F5e. Was loan paid back?	F5f. When was the loan paid back? (IF OUTSTANDING OR DEFAULT, WHEN HAS/HAD THE LOAN TO BE PAID BACK) (month/year)	F5g. Total amount you paid back, including interest payments (IF OUTSTANDING OR DEFAULT, INDICATE THE AMOUNT YOU ARE/WERE EXPECTED TO PAY BACK) (in Rs.)	
1. Loan from a family member living in my household 2. Loan from a family member you don't live with 3. Loan from a friend (without any family ties) 4. Loan from a client 5. Loan from a supplier 6. Loan from a professional money lender 7. Microfinance loan 8. Bank loan 9. Other, specify: _____			1. To buy raw materials 2. To buy finished goods 3. To improve business premises 4. To invest in machinery, tools and other long-lasting equipment 5. To repay debts 6. Payments to employees 7. Training of employees 8. For household consumption 9. For expenditures due to emergencies 10. Other, specify _____		1. Yes 2. No, outstanding loan 3. No, default			
1	M Y		1. 2. 3.			M Y		
2	M Y		1. 2. 3.			M Y		
3	M Y		1. 2. 3.			M Y		
4	M Y		1. 2.			M Y		

				3.					
5		M	Y		1.			M	Y
					2.				
					3.				
6		M	Y		1.			M	Y
					2.				
					3.				
7		M	Y		1.			M	Y
					2.				
					3.				
8		M	Y		1.			M	Y
					2.				
					3.				

Module G. Costs and Expenditure

G1. Please indicate the three most important raw materials that you use for production and your expenditures for these three products in the last four weeks

	G1a. Product Please indicate name of product	G1b. Unit code 1. Piece 2. Meter 3. Yard 4. Kilo 5. Litre 6. Other specify _____	G1c. Quantity Please estimate the total number of these materials	G1e. Total amount (in Rs.)
1	_____			
2	_____			
3	_____			

G2. Please consider now your total expenditures for ALL raw materials: How much did you spend on raw materials in the last four weeks?

G3a. Were any of the raw materials purchased in the last four weeks used for home consumption?

1. Yes



If no, go to G4

2. No

G3b. If yes, what is the value of raw materials (in purchasing prices) used for home consumption in the last four weeks? (in Rs.)

G4. What is the value of raw materials purchased during the last <u>four</u> weeks which were spoiled or wasted? (in Rs.) [REPORT 0 IF NOTHING WAS SPOILED OR WASTED, OR IF NOT APPLICABLE]				
G5. What is the value of raw materials purchased in the last <u>four</u> weeks that have not yet been used for production but are held as inventories? (in Rs.) [REPORT 0 IF ALL RAW MATERIALS PURCHASED WERE USED FOR PRODUCTION]				
G6. Please indicate the three <u>most important finished goods</u> that you sell <u>without transformation</u> and your expenditures for those goods in the last <u>four</u> weeks				
	G6a. Product Please indicate name of product	G6b. Unit Code 1. Piece 2. Meter 3. Yard 4. Kilo 5. Litre 6. Other (specify): _____	G6c. Quantity Please estimate the total number of these products	G6d. Total amount (in Rs.)
1	_____			
2	_____			
3	_____			
G7. Now please consider your total expenditures for <u>all the finished goods</u> you sell without transformations: How much did you spend on finished goods in the last <u>four</u> weeks? (in Rs.)				
G8a. Were any of the finished goods purchased in the last four weeks used for home consumption? 1. Yes 2. <input type="checkbox"/> IF NO, GO TO G9 No				
G8b. If yes, what is the value of finished goods used for home consumption during the last <u>four</u> weeks? (in Rs.)				
G9. What is the value of finished goods purchased during the last four weeks which were spoiled or wasted? (in Rs.) [REPORT 0 IF NONE OF THE GOODS WERE SPOILED/WASTED, OR IF NOT APPLICABLE]				
G10. What is the value of finished goods purchased during the last four weeks that have not yet been sold but are held as inventories? (in Rs.) [REPORT 0 IF ALL FINISHED GOODS PURCHASED DURING LAST TWO WEEKS WERE SOLD]				
G11. How much of the <u>raw materials</u> and/or <u>finished goods</u> that you use in your business were made in the following countries/ regions?				1. None 2. Less than a quarter 3. Between a quarter and half 4. Half 5. Between half and three quarters 6. More than three quarters 7. All
G11a. Sri Lanka				

G11d. India	
G11e. China	
G11g. Rest of the world, specify: _____	
G12. Do you directly buy any raw materials and/or finished goods <u>outside Sri Lanka</u>? 1. Yes 2. No	
G13. How do you usually cover your expenditures for raw materials and finished goods? Please indicate the proportion for each of the following sources of finance:	1. None 2. Less than a quarter 3. Between a quarter and half 4. Half 5. Between half and three quarters 6. More than three quarters 7. All
G13a. Own business savings/profits	
G13b. Loan from suppliers	
G13c. Advance payments of customers	
G13d. Bank/microfinance loan	
G13e. Loan from professional money lender	
G13f. Loan from household members or relatives or friends	
G13g. Other, specify: _____	

G14. What are the other expenditures of your business during the past 12 months? [please report only <u>business</u> expenditures]			
	Charges	G14a. Time period [LEAVE BLANK IF NOT APPLICABLE] 1. Daily 2. Weekly 3. Monthly 4. Quarterly 5. Bi-annually 6. Annually	G14b. Total expenditure for the specified time period (in Rs.) [REPORT 0 IF NO EXPENDITURES FOR RESPECTIVE ITEM]
1	Rent for machinery and equipment		
2	Rent for workshop, store, buildings, and land		
3	Interest payments on loans		
4	Water		
5	Electricity		
6	Telephone (fixed and mobile)		
7	Fuel (business vehicles, power generators)		
8	Transport (e.g. business travel costs, taxi etc., but not fuel)		
9	Repairs and general maintenance		
10	Taxes and regular fees		
11	Insurance for employees (e.g. health insurance)		
12	Pensions for employees		
13	Rewards and Benefits		
14	Social contributions (e.g. producer association, donations)		
15	Gifts or unofficial payments to police, government officials, or others		
16	Other expenses (1), specify: _____		

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17	Other expenses (2), specify: _____		
18	Other expenses (3), specify: _____		
19	Other expenses (4), specify: _____		

Module H. Sales

H1. Please indicate the three main products/services you make/sell/provide and the total sales of these three products/services in the last four weeks. Please start with the most important product/good/service

[START WITH THE MOST IMPORTANT PRODUCT/GOOD/SERVICE]

	H1a. Product Code Please indicate name of product	H1b. Unit Code 1. Piece 2. Meter 3. Yard 4. Kilo 5. Litre 6. Other (specify): _____	H1c. Quantity Please estimate the total number of products/good/services sold	H1d. Total amount (in Rs.)
1	_____			
2	_____			
3	_____			
H2. Now please consider all products/goods/services that you sell: What were the total sales of your business during the last <u>four</u> weeks? (in Rs.)				
H3a. Were parts of your sales from the last <u>four</u> weeks used to pay for expenditures in the household? 1. Yes 2. No → <input type="button" value="If no, go to H4"/>				
H3b. How much money did you take from your sales to pay household expenditures in the last <u>four</u> weeks (in US\$)?				
H4. How much of your total sales go to the following customers?				1. None 2. Less than a quarter 3. Between a quarter and half 4. Half 5. Between half and three quarters 6. More than three quarters

	7. All
H4a. Private customers in Sri Lanka	
H4b. Small firms in Sri Lanka	
H4c. Large companies in Sri Lanka	
H4d. Destined for exports (customers/firms abroad)	
H4e. Government	
H4f. Other, specify: _____	

Module I. Future Planning / Expectations	
11. In the last twelve months, the number of your clients.... 1. Increased 2. Reduced 3. Remained stable	
12. What measures have you taken to increase the number of your clients? 1. Publicity (radio/ newspapers/ posters) 2. Promotions (sales, special offers) 3. None 4. Other (specify): _____	
14. Have any of the following factors ever constrained the performance of your business?	1=Yes, 2=No
1. Not enough clients	
2. Lack of Inputs	
3. Lack of finance/credit	
4. Poor quality of electricity	
5. Lack of qualified employees/workers	
6. Lack of trustworthy employees/workers	
7. Costs of finding new employees/workers	
8. Legal regulations	
9. High tax rates	
10. High crime rates / theft	
11. (Unexpected) gifts/payments to authorities I have to make	
12. Illness / individual health problems	
13. Other (specify): _____	
15. From the list above, please name the first and second most important factors that have constrained your ability to expand your business	
1. Most important	
2. Second most important	
16. How much are you planning to invest in your business in the next <u>four</u> weeks? (in Rs.) [PUT 0 IF NO INVESTMENT IS PLANNED]	
17. How many additional employees, if any, do you intend to hire in the next <u>three</u> months? [PUT 0 IF NONE]	
18. What is the lowest monthly wage you would be willing to accept in order to close your business and take a wage job today? (in Rs.) [PUT 0 IF RESPONDENT DOESN'T WANT A WAGE JOB]	
19. If you were given 65,000 Rs. how would you spend the money? 1. Invest in current business 2. Create a new business	

3. Household expenditures 4. Savings 5. Other (specify): _____	
110. Imagine somebody wants to give you money, and offers you either 2,000 Rs. in one week's time or 3,000 Rs. in five weeks' time. What would you choose? 1. 2,000 Rs. in <u>one</u> week's time 2. 3,000 Rs. in <u>five</u> weeks' time	

END OF INTERVIEW.
THANK PERSON FOR HIS/HER COOPERATION

TO BE FILLED IN BY INTERVIEWER AT THE END OF THE INTERVIEW, **NOT** IN PRESENCE OF THE INTERVIEWED PERSON

End time of interview
_ _ H _ _

Level of cooperation
1. High 2. Medium 3. Low _ _

IF THERE ARE ANY RESPONSES THAT YOU THINK ARE UNRELIABLE, WRITE UNDER "COMMENTS" WHICH QUESTIONS AND WHY YOU THINK THAT THEY ARE UNRELIABLE.
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Comments
