

8) Is the tax rate same for all products produced in MSMEs? Why differential treatment, if it exist?

9) What exemptions are there in property tax, VAT, Excise duties, profit tax, customs duties?

10) How much tax revenue is collected from the MSME sector?

11) Are all the taxes duly paid by the MSMEs? Is there any assessment of the extent of tax evasion by MSMEs?

12) Is the payment cycle of taxes of MSMEs different from other regular payer?

13) Which activities/ sectors are more prone to tax evasion/ avoidance? Why?

14) How often are the tax rate revised (VAT/Property tax/profit tax)? How often are exemptions for MSME revisited?

15) How the governments choose between the concessional rates and tax exemptions for MSME sector?

16) Is the lobbying group of MSMEs powerful enough to get tax exemptions or it is based on government's willingness based on some reason to encourage MSME sector? Specify the reasons.

17) What has been done to reduce or change the coercive image of tax officials specially tax inspector?

18) What kind of administrative changes are you thinking to make the tax system more tax payer friendly?

19) What are the steps taken to reduce the tax evasion?

20) Do you think property tax is acting as an incentive/ disincentive for setting up of MSMEs in any area?
Why?

21) Do you think tax exemption in any of these taxes (VAT/Property tax/Profit Tax) is acting as an incentive for production of that good? Yes/No, why?

22) Is the tax system supportive of the growth of MSME sector? How?

23) Has the measures of tax exemptions made the tax system more complex for the MSMEs?