Bibliography

3. Andrew M C Smith, *Consumption Taxes in Developing Countries – The Case of the Bangladesh VAT*


32. **Nii Torto Quao**, *assessing the impact of the value added tax (vat) scheme on the revenue generation capacity in ghana*,

33. **Nisreen Salti**, *The Poverty And Equity Implications Of A Rise In The Value Added Tax: A Microeconomic Simulation For Lebanon*, May 2009


38. **Pawan Kumar**, *Global Vat: A Refundable Cost Of Doing International Business (An Exploratory Study Of Awareness And Experiences Of Exporters From Gujarat State Of India)*, Global Business and Technology Association (GBATA), New York, USA, July, 2012, pp. 128-135


41. **QamruzZaman**, *Value Added Tax-Theoretical Aspects and Empirical Evidence for Pakistan*, Journal of Managerial Sciences, Volume VI Number 1


44. **Seyyed Rahim SadegiAzizloo**, Surveying the organizational barriers of Value Added Tax full implementation according to Ardabil city’s tax officials view, Journal of Business Management & Social Sciences Research Vol 2, Feb 2013.


53. Wollela Abehodie Yesegat, *Value added tax in Ethiopia: A study of operating costs and compliance*, A thesis submitted to the Faculty of Law of the University of New South Wales, January 2009
Reports

Annexure - I

“Tax Payer’s Perception about Value Added Tax”
An Interview schedule

Respected Sir/Madam

I kindly request you to fill up the interview schedule with the necessary Information relating
to your perception of tax system. All your information will be kept confidential and used only for
research purpose. Seeking your kind co-operation for this academic Pursuit.

Thank you

Prof. Dr. P. Natarajan
Research Guide

S. Siva
Research Scholar

I Personal Profile

1. Name (optional) __________________
2. Gender: Male □ Female □
3. Age: below 25 □ 25-35 □ 35-45 □ 45-50 □ above 50 □
4. Taxpayer type: Sole trader □ Partnership □ Private Ltd □
5. Nature of Business Trader □ Manufacturer □ Service □
6. Experience: below 5yrs □ 5-10 yrs □ 10-15yrs □
15-20yrs □ 20-25 yrs □ above 25yrs □
7. Annual turnover (approx): below 10lakh □ 10-25lakhs □ 25-50lakhs □
50 lac- 1cr □ Above 1cr □

SA - Strongly agree A - Agree M - Moderate DA - Disagree SDA – Strongly Disagree
HS – Highly satisfied S - Satisfied M - Moderate DS – Dissatisfied HDS – Highly Dissatisfied

II: Knowledge & Information about Tax

8. Which media do you use often for gathering information about tax?

9. Recently When did you visit the Tax office?
   a. Less than 2 month b. 2 – 6 months ago c. 6 months – 1 yr.
   2 yrs ago e. more than 2 yrs ago f. Never
10. How regular have you been in paying your taxes to government?
   a. Very regular          b. Quit regular          c. Moderately regular
   d. Not regular           e. Very irregular

11. As a tax payer the knowledge about tax policy & tax system is important.
    SA  A  M  DA  SDA

12. After the implementation of VAT the tax policy & tax system has improved.
    Yes  No

13. How familiar are you with procedure for submitting your tax return
    a. Quite familiar         b. Somewhat familiar      c. Not familiar

14. Have you paid extra cost than what you are supposed to pay at the tax office to get the work completed?

15. Are you getting support from others for computing turnover, VAT and to file return?
    a. Yes                 b. No

16. Perception about the administrative mechanism of VAT

<table>
<thead>
<tr>
<th></th>
<th>SA</th>
<th>A</th>
<th>M</th>
<th>DA</th>
<th>SDA</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Ease in filling up the tax form</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B Procedure in submitting tax return form is simple</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D Ease in complying with tax process</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E Tax official are fair in decision making</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F Ease in getting tax refund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G Information about tax is accessible</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H Ease in understanding the printed VAT documents</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I Ease in understanding the circular &amp; notification in VAT website</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
17. Perception about the quality of various services of Tax Offices

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>HS</th>
<th>S</th>
<th>M</th>
<th>DS</th>
<th>HDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Location &amp; accessibility of tax office is convenient</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>Providing sufficient no. of Counters for tax payment.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Tax payment through online system</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Doing their service in time.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>Tax official are fair in decision making</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>Tax official are providing proper direction to the client</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G</td>
<td>Tax official are responding properly to the client problem</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H</td>
<td>Their behaviour is friendly &amp; prompt.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I</td>
<td>Maintaining of transaction security with highly confidential</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>J</td>
<td>Awareness development program conducted by tax dept.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>K</td>
<td>Providing individual attention towards their needs.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>L</td>
<td>VAT method is a preferable one for customer welfare.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

18. Perception about the satisfaction level

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>HS</th>
<th>S</th>
<th>M</th>
<th>DS</th>
<th>HDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Overall satisfaction with clarity VAT document</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>Overall satisfaction with the services provided</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Overall satisfaction with tax administration system</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Overall satisfaction with attitude of tax official</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>Overall satisfaction with Audit &amp; Investigation method.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

19. How do you rate the **overall VAT system** in the state?


&&&Thank you&&&