

Satisfaction with the Inheritance Tax process amongst professional and personal customers

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Her Majesty's Revenue and Customs Research Report 10

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Introduction

In January 2005, the Inland Revenue commissioned BMRB Social Research to conduct a quantitative survey of customers who had dealings with the Inland Revenue regarding Inheritance Tax. The research took the form of two telephone surveys, one with personal customers (those dealing with an estate following a bereavement) and a second with professional customers (i.e. solicitors or accountants).

The aim of the surveys was to assess how satisfied customers were with the Inland Revenue in relation to dealing with Inheritance Tax. The Capital Taxes department wanted to look at the sources customers used when seeking information on Inheritance Tax, how easy they found Inheritance Tax forms to use and understand, how they paid Inheritance Tax and whether their cases were settled in a reasonable timescale.

1 METHODOLOGY

1.1 SURVEY DESIGN

The survey was carried out using BMRB's Computer Assisted Telephone Interview (CATI) technology. Each respondent was contacted and asked to take part in a 15 minute interview. The professional survey is based on 549 interviews and the personal survey is based on 248 interviews. The base size for the personal survey is low. This is because compared to the number of professional customers contacting the Inland Revenue in relation to Inheritance Tax, the number of personal customers contacting the Inland Revenue is relatively low. Also, the main focus of the research was on the professional customers. However, because of this low base size, the results of the personal survey should be treated with caution and be used as an indicative guide.

Respondents in both surveys were given the opportunity to opt out of taking part in the survey. In the professional survey, advance letters were sent to the general business or firm address as individual names were not available. In the personal survey the advance letter was sent to a named respondent.

1.2 QUESTIONNAIRE DEVELOPMENT

The questionnaires were developed by BMRB in consultation with the Inland Revenue. A pilot exercise was conducted and a number of changes were made to both surveys for the mainstage questionnaire.

1.3 FIELDWORK

The pilot exercises were carried out on the 2nd March (Personal Customer Survey) and the 7th March (Professional Customer Survey) 2005. The fieldwork for the main stage survey ran from the 15th March to the 1st April 2005.

1.4 SAMPLE

The sample for both surveys was supplied by the Inland Revenue. It was taken from the Inland Revenue's records of customers who had contacted the Inland Revenue in relation to Inheritance Tax over the last 12 months.

Quotas were set for professional and personal customers. The target number of interviews for professional customers was 550 and the target for personal customers was 250. There were no quotas set within the two customer types.

1.5 A NOTE ON READING THE REPORT

Most percentages have been rounded, so no decimal places are included. In many cases, percentages will not total 100. This could be because of rounding, because the question allowed for multiple answers, or because those not answering or replying "don't know" have not been included. Where we have excluded "don't know" and "no answer" responses and recalculated percentages, this is made clear in the text. Percentages are rounded to the nearest number.

The following conventions have been used in reporting percentages:

"-" refers to zero

2 SURVEY OF PROFESSIONAL CUSTOMERS

2.1 SUMMARY

- Overall, professional customers are very positive about the service they receive from the Inland Revenue regarding Inheritance Tax. They are satisfied with the service, rate the Inland Revenue staff highly and feel that in general their cases are settled within a reasonable timescale.
- Professional respondents used a range of sources when seeking information on Inheritance Tax – *Inland Revenue offices* (83 per cent), *Inland Revenue booklets and leaflets* (80 per cent), *Probate and Inheritance Tax helpline* (71 per cent) and the *Inland Revenue website* (64 per cent).
- While professional respondents reported using ‘secondary sources’ of information (i.e. booklets and leaflets and the website), a large percentage said they had to seek further information or clarification after using them – for booklets and leaflets this was 44 per cent and for the website this was 37 per cent.
- The majority of professional respondents had paid Inheritance Tax directly from the bank or building society account of the deceased. Sixty one per cent had paid directly in their last case and 81 per cent had done so at some point in the past. While in general respondents found it easy to pay this way a fifth said it was not easy to do so (20 per cent).
- The majority of professional respondents (71 per cent) said they found the paper calculations easy to understand - 23 per cent said they were ‘very easy’ and 48 per cent said they were ‘fairly easy’. However, 29 per cent said they were not easy - 23 per cent said they were ‘not very easy’ and six per cent ‘not at all easy’.
- Nearly all respondents said that overall their case was settled within a reasonable timescale (93 per cent). They also felt the individual stages were completed in a timely fashion – *Obtaining Probate* (93 per cent), *Agreeing amount of tax to be paid* (88 per cent), *Obtaining a receipt for payment of Inheritance Tax* (87 per cent). The percentage was lower for the work of the *District Valuer* (71 per cent).
- Nearly two thirds (63 per cent) of professional respondents who had dealt with the Inland Revenue regarding Inheritance Tax for five years or more thought the service had improved, 29 per cent said the service had stayed the same and only three per cent thought it had got worse.

2.2 SATISFACTION

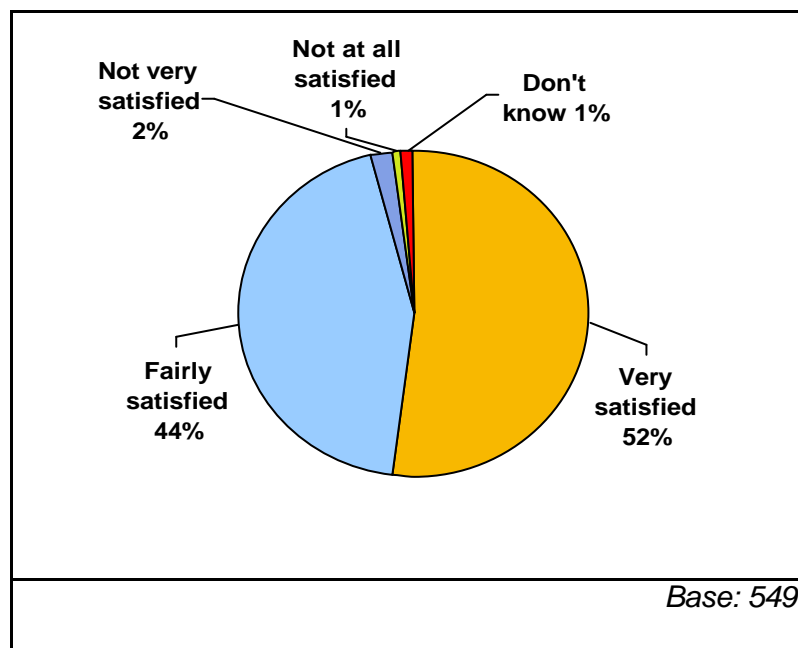
Overall, 96 per cent of professional customers said they were satisfied with the service they received from the Inland Revenue regarding Inheritance Tax. Half (52 per cent) said they were 'very satisfied' and 44 per cent said they were 'fairly satisfied'. Just three per cent said they *were not* satisfied.

A useful comparison for professional customers is with the agents surveyed as part of the Inland Revenue's Customer Service Performance Indicator (CSPI) survey. As with the professionals surveyed as part of the Inheritance Tax survey, the agents sample was mostly made up of accountants.

In the CSPI survey, agents were asked how satisfied they were with the service they received from the Inland Revenue. In 2003, 65 per cent said they were satisfied, with 13 per cent saying they were 'very satisfied' and 52 per cent saying they were 'fairly satisfied'. The results of this Inheritance Tax survey appear to compare favourably, in particular the percentage saying 'very satisfied' – 52 per cent compared with 13 per cent in the CSPI survey.

However, comparisons between surveys must be treated with caution because of the differences in questionnaire design; in sampling methodology; and in the subject the survey covers, which is likely to influence customers' perception of satisfaction with service.

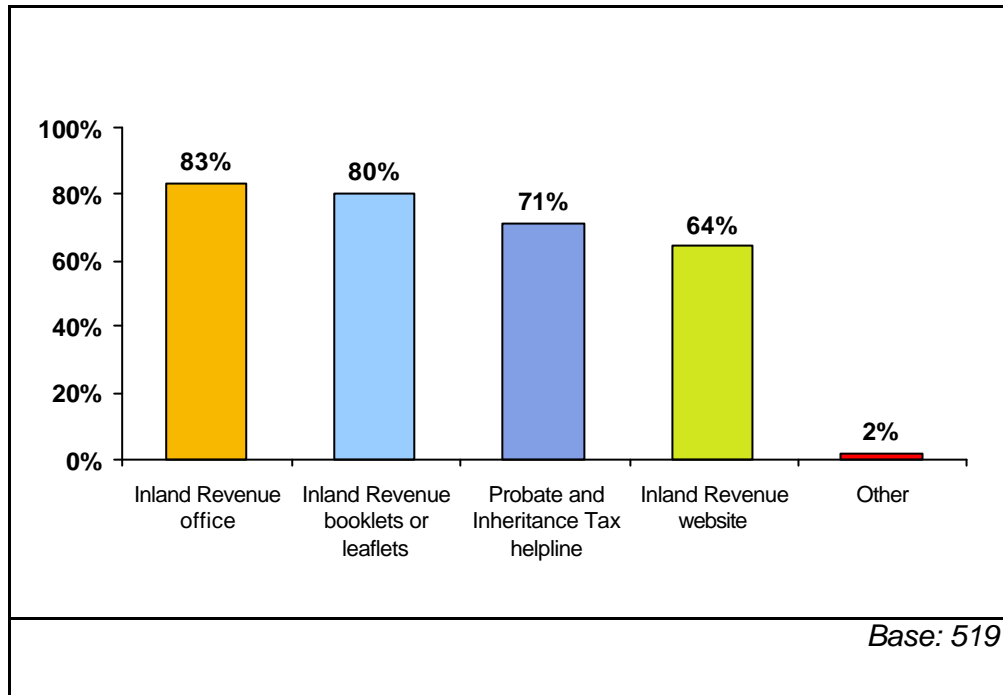
CHART 2.1 SATISFACTION WITH SERVICE FROM THE INLAND REVENUE WHEN DEALING WITH INHERITANCE TAX



2.3 SOURCES OF INFORMATION

Nearly all professional respondents (95 per cent) had sought advice from the Inland Revenue. The most common sources used were an Inland Revenue office (83 per cent) and Inland Revenue booklets or leaflets (80 per cent). Seventy one per cent used the Probate and Inheritance Tax helpline and 64 per cent had used the Inland Revenue website.

CHART 2.2 INLAND REVENUE SOURCES USED WHEN SEEKING INFORMATION ON INHERITANCE TAX

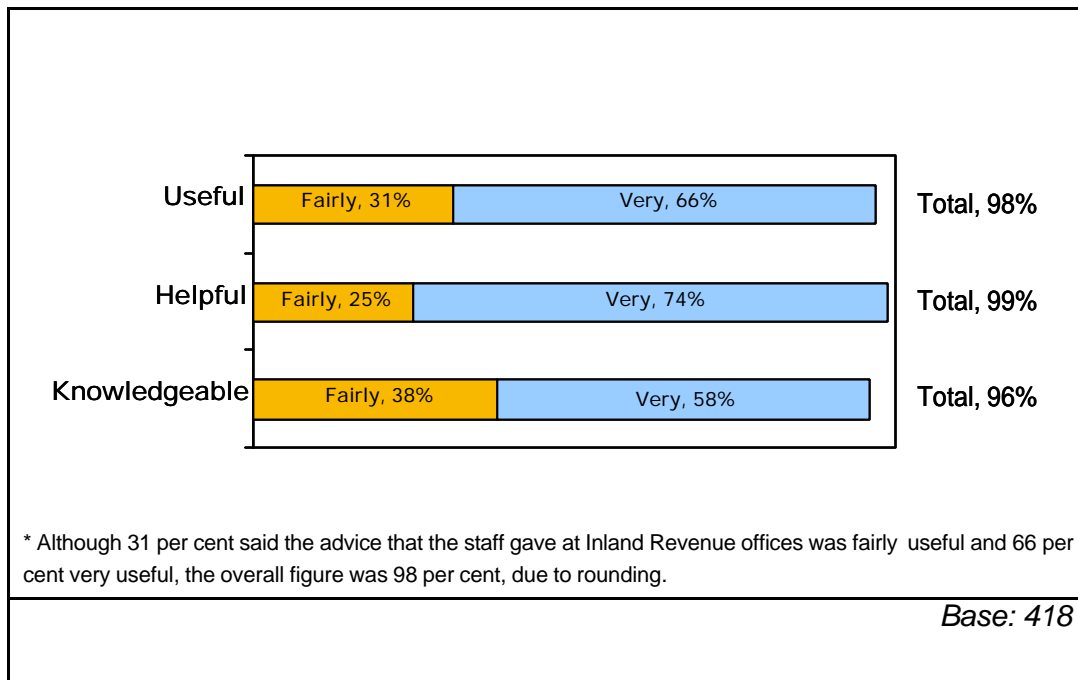


2.4 INLAND REVENUE OFFICE AND STAFF

The Nottingham office was the most commonly contacted office by some distance. Eighty two per cent of professional customers had contacted Nottingham, compared with 26 per cent who had contacted the Edinburgh office and 23 per cent who had contacted the Belfast office.

Professional customers were very positive about the service they received from staff at the Inland Revenue offices. Ninety eight per cent thought the advice and information they gave was useful – with two thirds (66 per cent) saying it was ‘very useful’ and 31 per cent saying it was ‘fairly useful’. Ninety nine per cent said the staff were helpful – with three quarters (74 per cent) saying they were ‘very helpful’ and a quarter (25 per cent) saying ‘fairly helpful’. Ninety six per cent thought the staff at the office were knowledgeable, with 58 per cent saying ‘very knowledgeable’ and 38 per cent saying ‘fairly knowledgeable’.

CHART 2.3 HOW USEFUL, HELPFUL AND KNOWLEDGEABLE THE INLAND REVENUE OFFICE STAFF WERE



Nearly all the professional respondents (95 per cent) who had contacted an Inland Revenue office had contacted the office by telephone.

Ideally, advisers will be able to deal with a customer's query immediately, if they are to reduce the number of telephone calls offices receive and the burden to the customer. While the majority (61 per cent) said the advisers could deal with their query 'there and then', a quarter (24 per cent) said it required on-going contact and 14 per cent said it varied depending on the query.

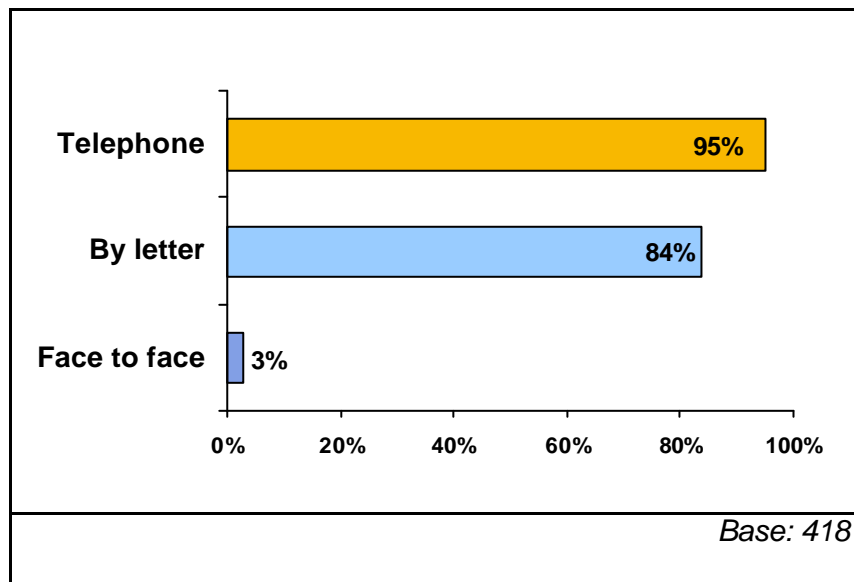
Most professional customers (84 per cent) had sent a letter to the Inland Revenue office. Those who had sent a letter were asked how long it took to receive a reply. The most common response, with nearly half of respondents (46 per cent), was that it took 'One week, less than two' to receive a reply.

TABLE 2.1 LENGTH OF TIME IT TOOK TO RECEIVE A REPLY WHEN RESPONDENT WROTE A LETTER TO INLAND REVENUE OFFICE

LENGTH OF TIME	%
Less than a week	6
One week, less than two	46
Two weeks, less than four	28
Four weeks or more	9
Varies too much to say	8
Don't know	3
<i>Base: 350</i>	

As well as contact by telephone and letter, three per cent of professional customers had had face-to-face contact with someone at an Inland Revenue office.

CHART 2.4 HOW PROFESSIONAL CUSTOMERS CONTACTED INLAND REVENUE OFFICE



2.5 INLAND REVENUE BOOKLETS OR LEAFLETS

If the Inland Revenue is to reduce the number of calls to the Probate and Inheritance Tax helpline and offices, they need to encourage customers to use other 'secondary' sources of information such as booklets and leaflets, and the Inland Revenue website. In order for this to happen, respondents need to have confidence in these sources and they need to be able to find all the information they need. Positively, 94 per cent said that the leaflets and booklets they had used for help with Inheritance Tax were helpful, with 45 per cent saying they were 'very helpful' and 50 per cent saying they were 'fairly helpful'¹.

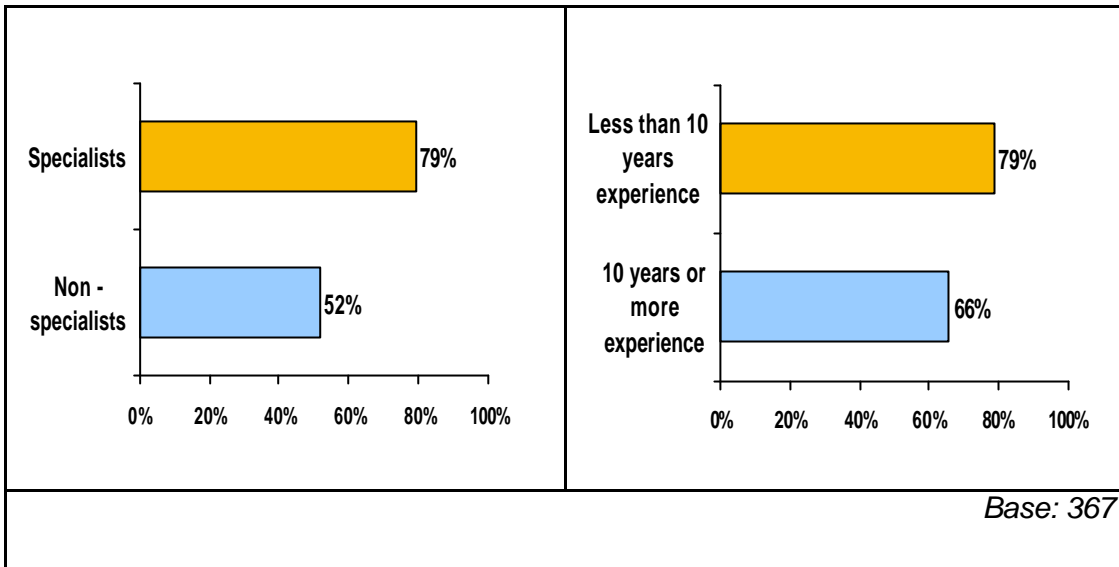
As well as being asked how easy it was to find the information needed, respondents were asked whether the booklets and leaflets answered all their queries. While half (51 per cent) of professional respondents said the booklets and leaflets did answer all their queries, 44 per cent said they had to seek further clarification. There will always be a tendency for people to seek further confirmation or clarification after using such sources, as people like to check what they have read, in case it is out of date or if they have misunderstood what they have read. Customers will be keen to avoid mistakes and will seek the reassurance of telephone or written communication, especially when dealing with finances and tax. However, 44 per cent is a large proportion and this is an area the Inland Revenue may want to address if it is to increase the numbers using such sources.

2.6 PROBATE AND INHERITANCE TAX HELPLINE

Unsurprisingly, those who said they specialised in Inheritance Tax were more likely to have used the Probate and Inheritance Tax helpline than those who did not specialise (79 per cent compared with 52 per cent). Also, those with less than ten years experience of dealing with Inheritance Tax were more likely to have used the helpline than those with 10 years or more experience (79 per cent compared with 66 per cent). Those with more experience are likely to feel they know or understand Inheritance Tax better and may feel they do not need to seek advice or help when processing a case.

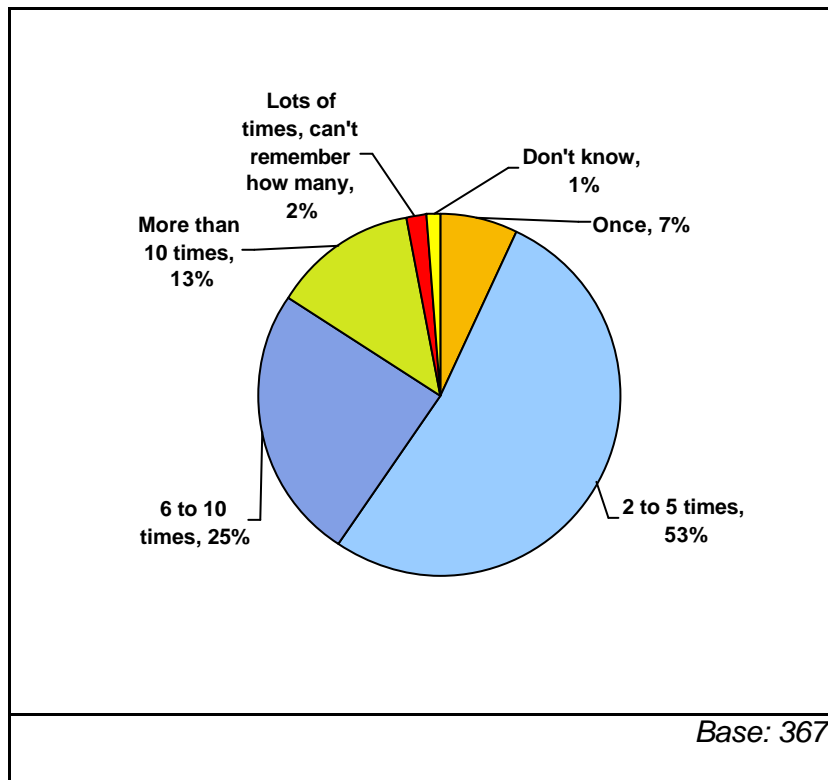
¹ Although 45 per cent said very helpful and 50 per cent said fairly helpful, the overall helpful figure is 94 per cent, due to rounding.

CHART 2.5 WHO USES PROBATE AND INHERITANCE TAX HELPLINE



Respondents were asked how many times they had contacted the Probate and Inheritance Tax helpline over the last year. About a half (53 per cent) had rung between 2 to 5 times and a quarter (25 per cent) had rung 6 to 10 times. Thirteen per cent had rung more than 10 times and seven per cent had rung just once.

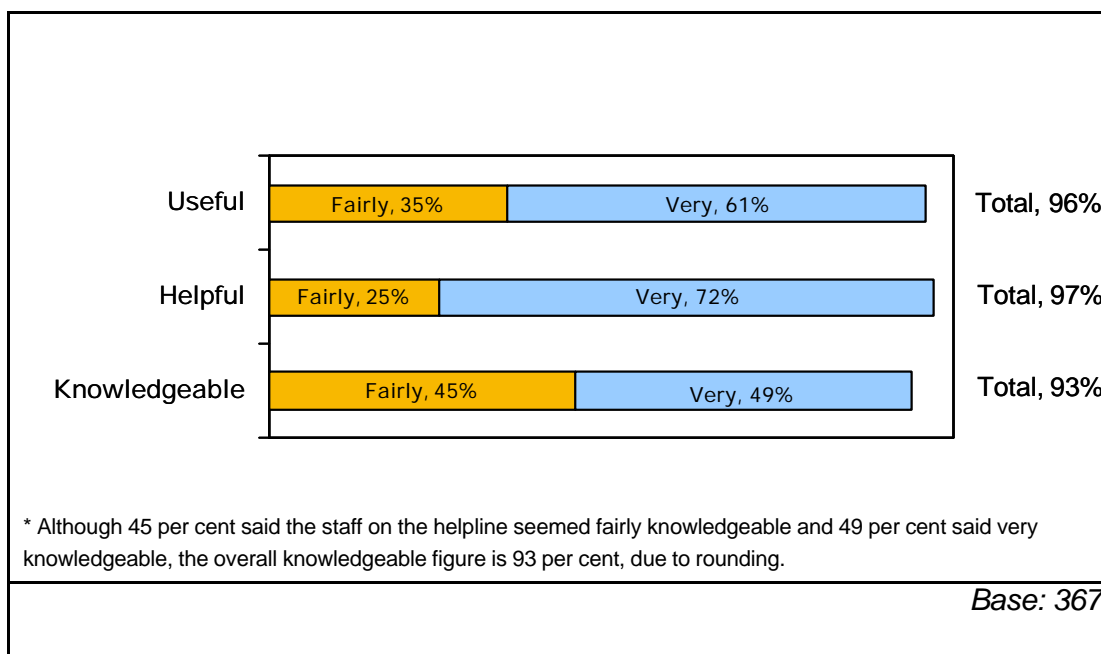
CHART 2.6 NUMBER OF TIMES CONTACTED PROBATE AND INHERITANCE TAX HELPLINE



Positively, nearly three quarters of respondents (73 per cent) said advisers were able to deal with their queries 'there and then'. Just 14 per cent said it needed 'on-going contact' and 12 per cent said it 'depended on the query'. This suggests that people are ringing the helpline with a number of queries, rather than having to call numerous times on the same query.

Professional respondents were very positive with the service they received from the staff at the Probate and Inheritance Tax helpline. Ninety six per cent said the advice or information they gave was useful, 97 per cent said the staff were helpful and 93 per cent said the staff seemed knowledgeable.

CHART 2.7 HOW USEFUL, HELPFUL AND KNOWLEDGEABLE THE PROBATE AND INHERITANCE TAX HELPLINE STAFF WERE



2.7 INLAND REVENUE WEBSITE

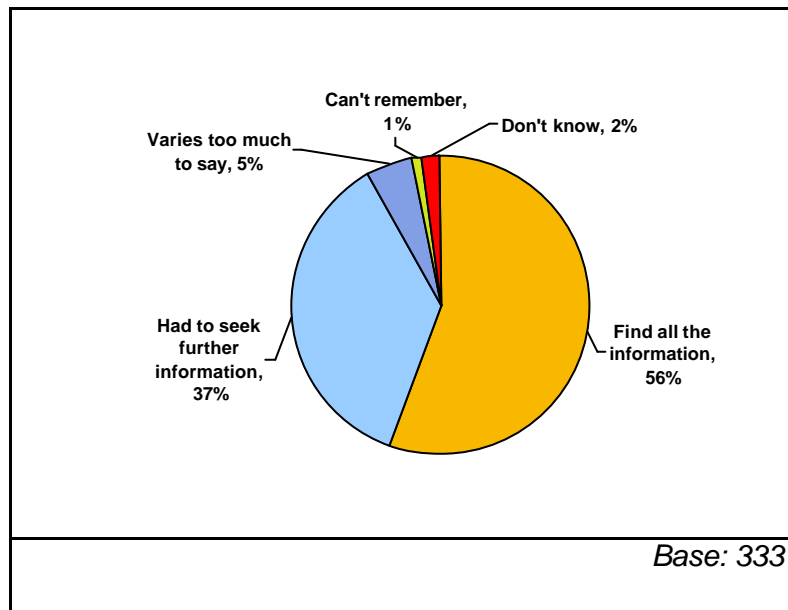
As with the helpline, professional customers with less than 10 years experience working in Inheritance Tax were more likely to have used the Inland Revenue website than those with 10 years or more experience – 76 per cent compared with 57 per cent. Again, those with more experience are likely to feel more familiar with the Inheritance Tax system and are less likely to seek information. Also, as the website is a relatively new source of information, those working in Inheritance Tax for longer may be used to other methods of seeking information such as the helpline or referring to booklets and leaflets. Those with 10 years or more experience are also likely to be older than those with less years experience and in general,

older people are less likely to use the internet². As with booklets and leaflets, if the Inland Revenue is to encourage people to use alternative sources of information like the website, rather than the helpline or staff at Inland Revenue offices, they need to ensure the information is easily accessible and clear.

In terms of finding information on the website, three quarters (73 per cent) said it was easy to find the information they needed – 13 per cent said it was ‘very easy’ and 60 per cent said it was ‘fairly easy’. Although the majority said it was easy, there was still a quarter (24 per cent) of respondents who had used the website who said it was difficult – 22 per cent said ‘fairly difficult’ and two per cent said ‘very difficult’.

Just over half of respondents (56 per cent) said they found all the information they needed, but as with booklets and leaflets a sizeable group (37 per cent) had to seek further information after using the website. While some people will inevitably want to seek reassurance or confirmation of advice when dealing with finances and tax affairs, these were not the main reasons given by respondents as to why they sought further clarification.

CHART 2.8 WHETHER COULD FIND ALL THE INFORMATION NEEDED ON THE INLAND REVENUE WEBSITE



The most common reason, mentioned by 41 per cent of respondents, was that the customer could not find the information on the website or that the information was not there. A quarter (24 per cent) said the information was incomplete and a fifth (19 per cent) said the website

² GB TGI 2005 QUARTER 2 (January 2004-December 2004) Copyright BMRB International 2005

information was unclear or confusing. Only six per cent said they had rung to double check information.

If the Inland Revenue is to encourage greater use of the website, not only does it need to make it easier for those already using the site but it also needs to understand why some people do not use it at all.

The most common reason given (26 per cent) was that they 'preferred to use other methods or that other methods were quicker e.g. using books or talking to people'. Other reasons given were 'don't like using the internet/websites' (19 per cent), 'hasn't occurred to me' (13 per cent), 'don't like using computers/not computer literate' (12 per cent) and 'don't have computer/no easy access' (10 per cent).

2.8 FORMS

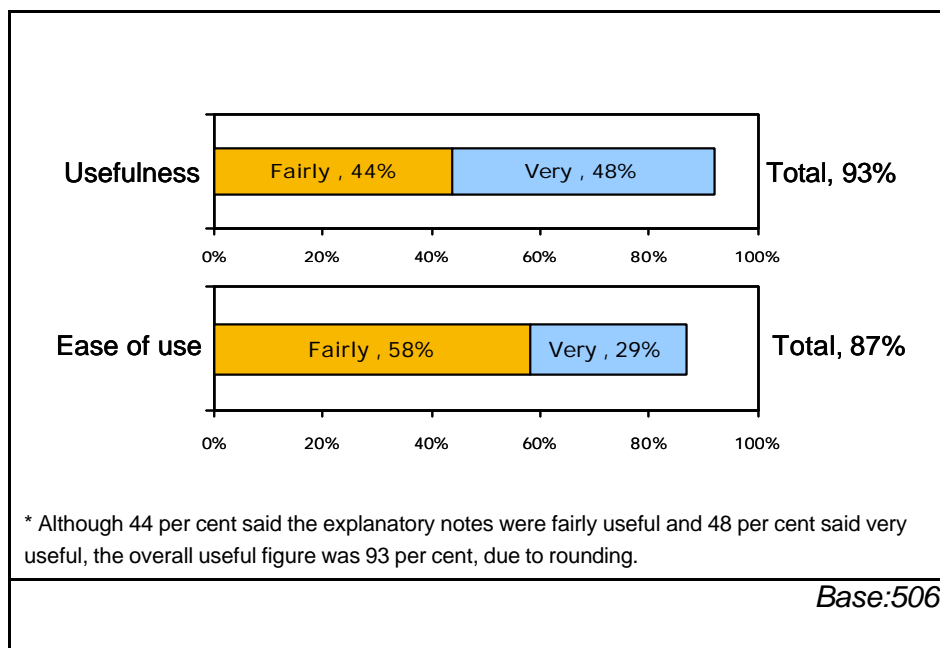
Respondents were asked firstly if they had completed an IHT200 and if not, whether they had completed the IHT205. Overall, 97 per cent said they had completed the IHT200 and one per cent had completed the IHT205. It is important to remember that only those who had not filled in an IHT200 form were asked the IHT205 question; if all had been asked, the percentage is likely to be much higher. For the purpose of the interview we wanted respondents to concentrate on one Inheritance Tax form, when answering the questions. The answers to the forms questions cannot be broken down by type of form, as the base size for the IHT205 is too small (just six respondents).

Professional customers used a range of sources to get copies of the IHT200 or IHT205 forms - download them from the Inland Revenue website (49 per cent), via a software package/company (40 per cent), ordered by phone from the Inland Revenue (11 per cent) and ordered by fax from the Inland Revenue (10 per cent).

Of those who had completed one of the forms, 94 per cent had used the explanatory notes that came with it. Ninety three per cent said the notes were useful, with nearly half (48 per cent) saying 'very useful' and 44 per cent saying 'fairly useful'³. In terms of finding the information needed in the notes, 87 per cent it was easy, with 29 per cent saying 'very easy' and 58 per cent saying 'fairly easy'.

³ Although 44 per cent said the explanatory notes were fairly useful and 48 per cent said very useful, the overall useful figure was 93 per cent, due to rounding.

CHART 2.9 USEFULNESS AND EASE OF USE OF EXPLANATORY NOTES



Professional customers who had used the notes were asked whether they preferred to have the instructions as part of the form itself or in a separate booklet. Eight out of ten (80 per cent) respondents said they preferred to have them in a separate booklet, 18 per cent said they would prefer them to be included as part of the form itself and two per cent said they did not have a preference.

The questionnaire also asked respondents how long it took to complete the IHT200/IHT205 form. In answering, respondents were instructed to only include the time actually spent filling in the form and to exclude any time spent gathering the information needed. About three quarters (77 per cent) of professional customers said it took 'Less than 3 hours' to complete the form and 22 per cent said it took '3 hours, less than a day'. Just one per cent said it took one day or more to complete the form.

TABLE 2.2 TIME TAKEN TO COMPLETE IHT200/ IHT205

TIME	%
Less than 3 hours	77
3 hours, less than a day	22
One or two days	1
<i>Base: 541</i>	

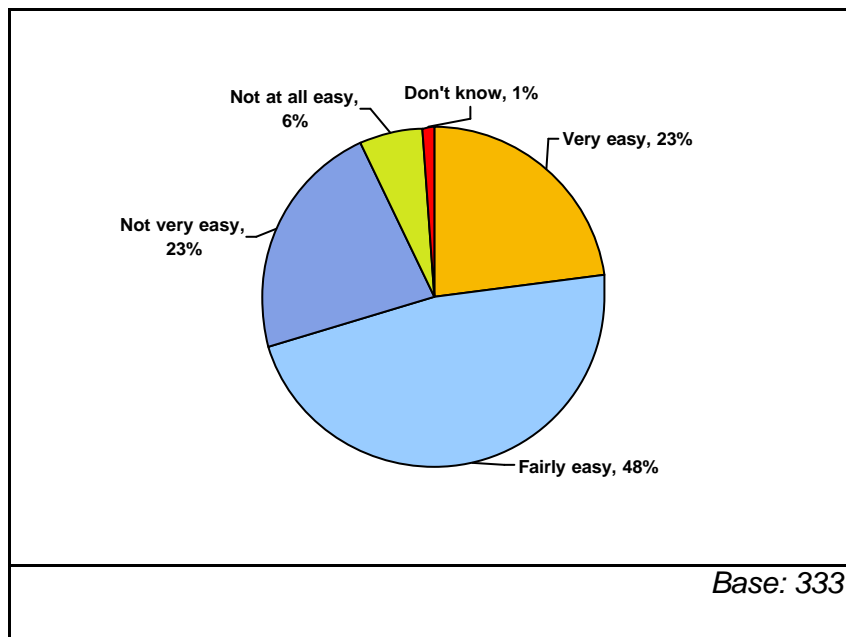
The questionnaire also asked respondents whether the Inland Revenue requested any additional information to that asked for on the form. While in two thirds of cases (67 per cent) professional respondents were not asked to send additional information to the Inland Revenue, in the third of cases (32 per cent) requests for extra information were made. However, in the majority of cases (82 per cent) where extra information was requested, respondents did think the Inland Revenue needed to ask for it.

2.9 PAYMENT

For the payment section, the professional questionnaire asked respondents to think about the most recent case they had dealt with. In 80 per cent of cases tax was due to the Inland Revenue. In 76 per cent of these cases, respondents said the Inland Revenue had sent calculations explaining the figures.

If the paper calculations are to be of use, people need to be able to understand how the figures are calculated. The majority of professional respondents (71 per cent) said they found the paper calculations easy to understand - 23 per cent said they were 'very easy' and 48 per cent said they were 'fairly easy'. However, 29 per cent said they were not easy - 23 per cent said they were 'not very easy' and six per cent 'not at all easy'. This is a significant proportion, especially as these are professional respondents who deal in Inheritance Tax as part of their job.

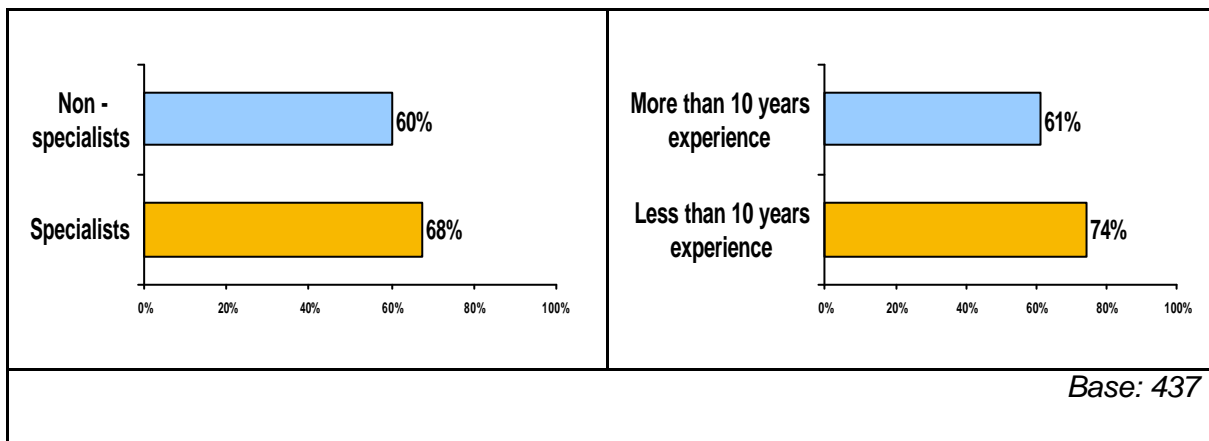
CHART 2.10 HOW EASY PAPER CALCULATIONS WERE TO UNDERSTAND



In 2003, the Inland Revenue introduced the direct payment method. This is where customers pay Inheritance Tax directly from the bank or building society account of the deceased. The Inland Revenue is keen for customers to pay this way as it avoids the need for loans in order to pay the tax due. Encouragingly, this was the most common method of payment, with 66 per cent opting to pay this way. Overall, 91 per cent were aware of this method of payment and 81 per cent had paid directly at some point in the past.

Those respondents who specialised in Inheritance Tax were more likely to have paid directly than those who did not specialise – 68 per cent compared with 60 per cent. Obviously specialists will be familiar with the process and are likely to have a greater awareness of issues such as payment methods. Perhaps more interesting is that those with less than 10 years experience of dealing with Inheritance Tax are more likely to have paid directly than those with 10 years or more years experience – 74 per cent compared with 61 per cent. Bearing in mind that paying directly is a relatively new method of payment, the most likely reason for this difference is that those who have dealt with Inheritance Tax for longer are used to paying by other methods. The Inland Revenue may still have some work to do in persuading respondents who are used to more familiar methods to pay directly.

CHART 2.11 WHO PAYS INHERITANCE TAX DIRECT FROM BANK OR BUILDING SOCIETY ACCOUNT OF DECEASED

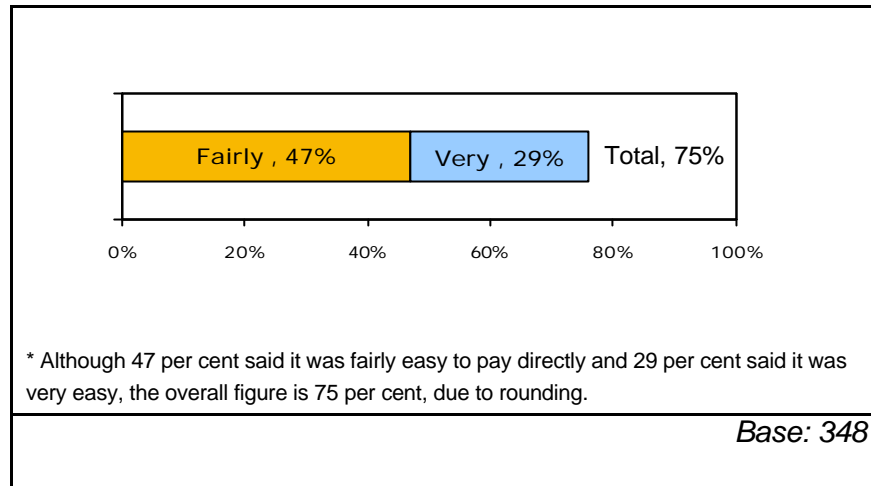


In order for customers to choose to pay directly from the bank or building society account of the deceased, the Inland Revenue needs to ensure it is easy to do so. Three quarters (75 per cent) of respondents said it was easy to pay this way (29 per cent 'very easy' and 47 per cent 'fairly easy'⁴) and a fifth (20 per cent) said it was not easy (15 per cent 'not very easy'

⁴ Although 47 per cent said it was fairly easy to pay directly and 29 per cent said it was very easy, the overall figure is 75 per cent, due to rounding.

and 5 per cent 'not at all easy'). Again, while most say it is easy to pay directly, there is still a sizeable group of people who say it is not easy. This may be outside of the Inland Revenue's control as paying direct is reliant on the cooperation of banks and building societies.

CHART 2.12 EASE OF PAYING DIRECT

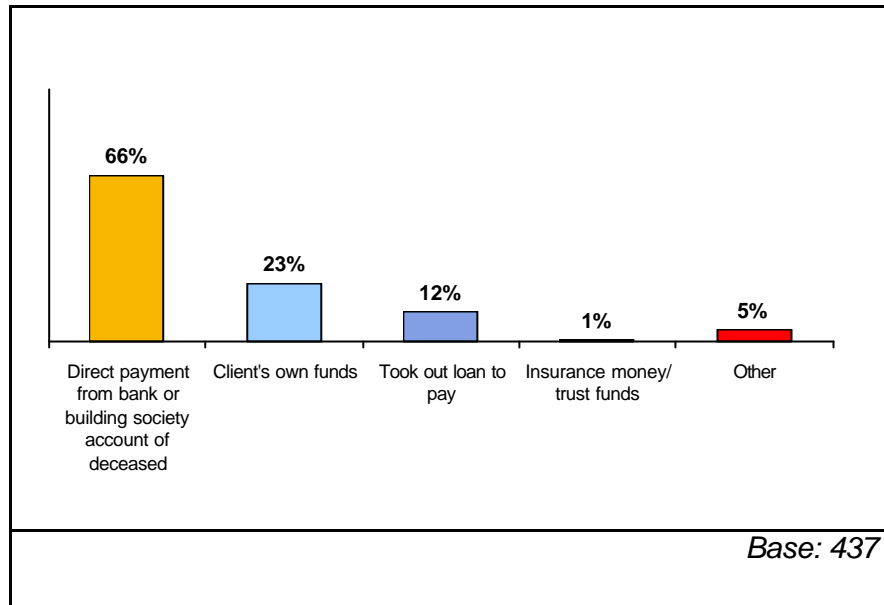


Only nine per cent said they had not paid direct at all. A range of reasons were given - other methods were easier/faster/simpler, they do not deal with many Inheritance Tax cases, insufficient funds in bank account of deceased, prefer payment to be via law firm and bank did not operate such a system.⁵

As well as the customers who paid directly, 23 per cent paid from the client's own funds, 12 per cent took out a loan to pay and one per cent paid with money from insurance or trust funds.

⁵ The base size for this group is too small to use proportions but the reasons given can be used as a guide.

CHART 2.13 HOW PROFESSIONAL CUSTOMERS PAID INHERITANCE TAX



In just four per cent of cases respondents said they were asked to pay a penalty in their most recent case and of those who had not been asked to pay a penalty, four per cent said they had been warned a penalty might be payable. Of these cases (40 in total), 22 said it was because the account was late. Twenty eight of the forty respondents thought it was reasonable for the Inland Revenue to warn or ask for the penalty to be paid.

2.10 TIMELINESS

Overall, 93 per cent of professional respondents thought their case was settled within a reasonable timescale. In terms of the individual stages, again responses were encouraging. Ninety three per cent said that *Obtaining probate* was completed in a timely fashion, 88 per cent said *Agreeing the amount of tax to be paid* was completed in a timely fashion and 87 per cent said the same for *Obtaining a receipt for payment of Inheritance Tax*. The figure was lower for the *Work of the District Valuer*, with only 71 per cent saying that their work was completed in a timely fashion. This may be an area the Inland Revenue wants to improve upon, although it may be out of their control.

TABLE 2.3 PERCENTAGE SAYING STAGES OF INHERITANCE TAX PROCESS WERE COMPLETED IN A TIMELY FASHION

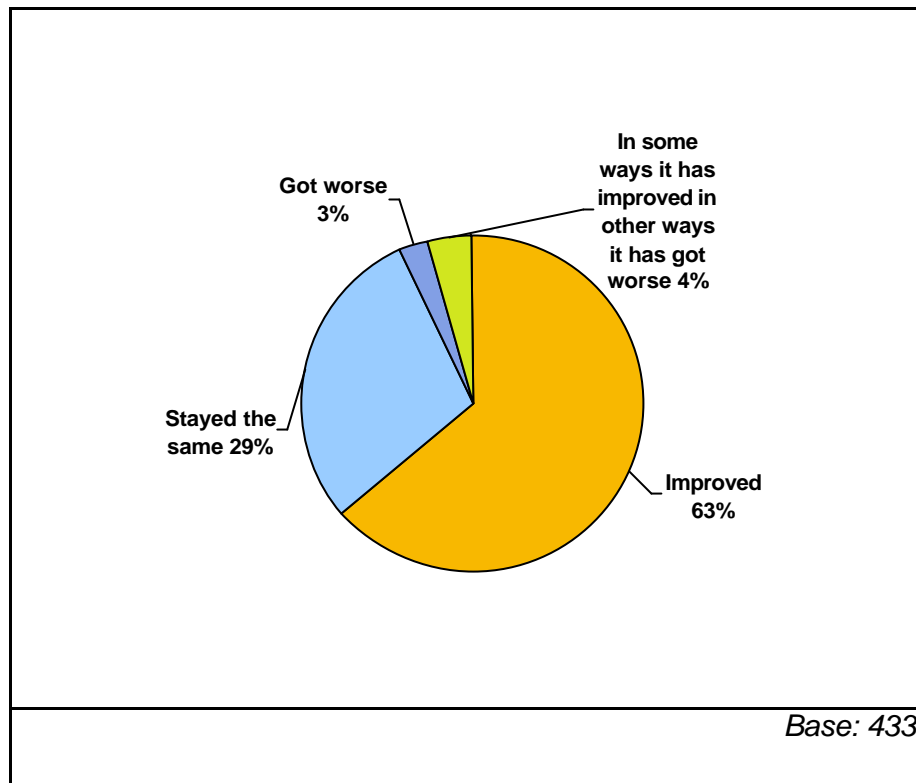
STAGE	%
Obtaining Probate	93
Agreeing amount of tax to be paid	88
Obtaining a receipt for payment of Inheritance Tax	87
District Valuer's work (54% of cases)	71
<i>Base: 549 (All), 296 (Cases where District Valuer was involved)</i>	

Professional customers generally felt they were kept well informed by the Inland Revenue as to the progress of their case. Thirty one per cent said they were kept 'very well' informed and 52 per cent said they were kept 'fairly well' informed (overall 83 per cent). While this is generally positive, this still leaves one in ten (11 per cent) respondents saying that they did not feel they were kept well informed (8 per cent 'not very well' and 3 per cent 'not at all').

2.11 WHETHER SERVICE FROM THE INLAND REVENUE HAS IMPROVED, STAYED THE SAME OR GOT WORSE

The professional survey also asked respondents who had dealt with the Inland Revenue regarding Inheritance Tax for 5 years or more whether they thought the service they received had improved, stayed the same or got worse over the last five years. Encouragingly, nearly two thirds (63 per cent) of respondents thought the service had improved and just three per cent thought the service had got worse. Twenty nine per cent said the service had stayed the same and four per cent thought in some ways it had improved and in some ways it had got worse.

CHART 2.14 WHETHER SERVICE FROM INLAND REVENUE HAS IMPROVED, STAYED THE SAME OR GOT WORSE OVER THE LAST FIVE YEARS



2.12 CONCLUSIONS AND RECOMMENDATIONS

Professional customers are very positive about the service they receive from the Inland Revenue regarding Inheritance Tax. They are satisfied with the service, rate the staff in the Inland Revenue offices and on the Probate and Inheritance Tax helpline highly and feel that in general their cases were settled in a reasonable timescale. Professional customers use a range of sources when contacting the Inland Revenue regarding Inheritance Tax, with Inland Revenue offices and Inland Revenue booklets and leaflets being the most common methods. Perhaps one of the most encouraging findings is that of those who had dealt with Inheritance Tax for 5 years or more, nearly two thirds of respondents (63 per cent) thought the service from the Inland Revenue had improved over the past five years, 29 per cent said they thought it had stayed the same and just 3 per cent thought it had got worse.

While in general the findings are very positive, there are some areas that the Capital Taxes department may want to address:

- A large percentage of professional respondents had to seek further clarification after using 'secondary sources of information'. Thirty seven per cent said they had to do so after using the Inland Revenue website and 44 per cent had to after using the Inland Revenue booklets and leaflets when dealing with Inheritance Tax.
- Three in ten professional respondents (29 per cent) said they found the paper calculations sent out by the Inland Revenue 'not easy' to understand.
- One in ten (11 per cent) said they did not feel they were kept well informed throughout the Inheritance Tax process.
- A fifth (20 per cent) said they did not find it easy to pay Inheritance Tax directly from the bank or building society account of the deceased. This may be an area outside of the Inland Revenue's control
- Twenty nine per cent thought the work of the District Valuer was not completed in a timely fashion. Again, this may be outside of the control of the Inland Revenue.

3 SURVEY OF PERSONAL CUSTOMERS

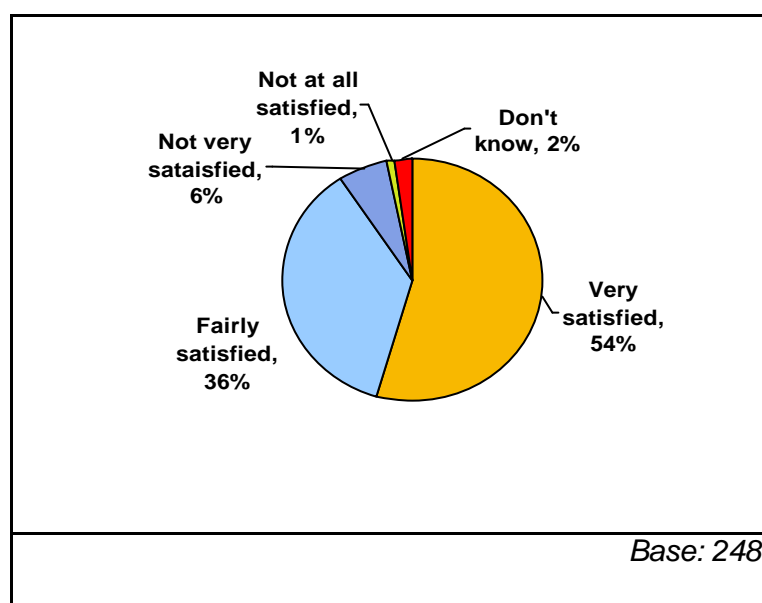
3.1 SUMMARY

- Overall, personal customers are very positive about the service they receive from the Inland Revenue regarding Inheritance Tax. They are satisfied with the service, rate the Inland Revenue staff highly and feel that in general their cases are settled in a reasonable timescale.
- Personal respondents used a range of sources when seeking information on Inheritance Tax – *Inland Revenue booklets or leaflets* (77 per cent), *Inland Revenue office* (67 per cent), *Probate and Inheritance Tax helpline* (63 per cent) and the *Inland Revenue website* (50 per cent).
- While personal respondents reported using ‘secondary sources’ of information (i.e. booklets or leaflets and the website), a large percentage said they had to seek further information or clarification after using them – for booklets or leaflets this was 48 per cent and for the website this was 40 per cent.
- Two thirds (68 per cent) of personal respondents had paid Inheritance Tax directly from the bank or building society account of the deceased. While in general respondents found it easy to pay this way, a fifth said it was not easy to do so (18 per cent).
- While three quarters (74 per cent) found the paper calculations they received explaining their Inheritance Tax balance easy to understand, a fifth (21 per cent) said they *were not* easy.
- Nearly all respondents said that overall their case was settled in a reasonable timescale (93 per cent). They also felt the individual stages were completed in a timely fashion – *Obtaining Probate* (88 per cent), *Agreeing amount of tax to be paid* (90 per cent), *Obtaining a receipt for payment of Inheritance Tax* (83 per cent) and *District Valuer’s work* (84 per cent).

3.2 SATISFACTION

Overall, 90 per cent of all personal applicants were satisfied with the service they received from the Inland Revenue when dealing with Inheritance Tax. Over half (54 per cent) were 'very satisfied' and 36 per cent were 'fairly satisfied'. Only seven per cent were not satisfied, with six per cent 'not very satisfied' and just one per cent 'not at all satisfied'.

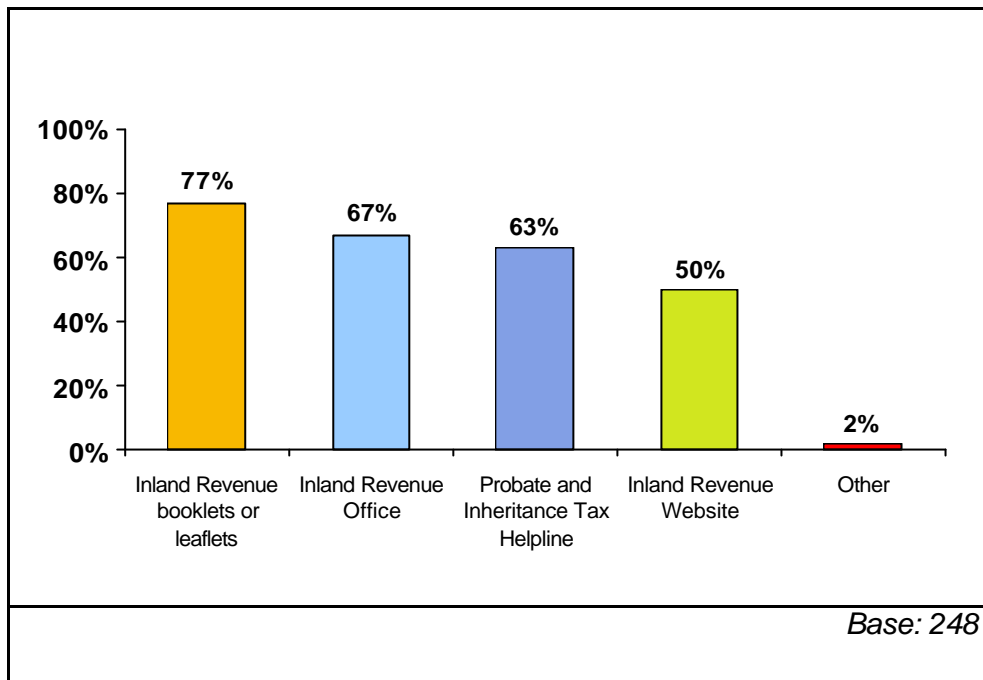
CHART 3.1 SATISFACTION WITH SERVICE FROM INLAND REVENUE WHEN SEEKING INFORMATION ON INHERITANCE TAX



3.3 SOURCES OF INFORMATION

When dealing with the Inland Revenue regarding Inheritance Tax, personal customers use a range of sources of information. The most popular method was to use Inland Revenue booklets or leaflets (77 per cent), about two thirds mentioned contacting an Inland Revenue office (67 per cent), 63 per cent said they had rung the Probate and Inheritance Tax helpline and half had used the Inland Revenue website (50 per cent).

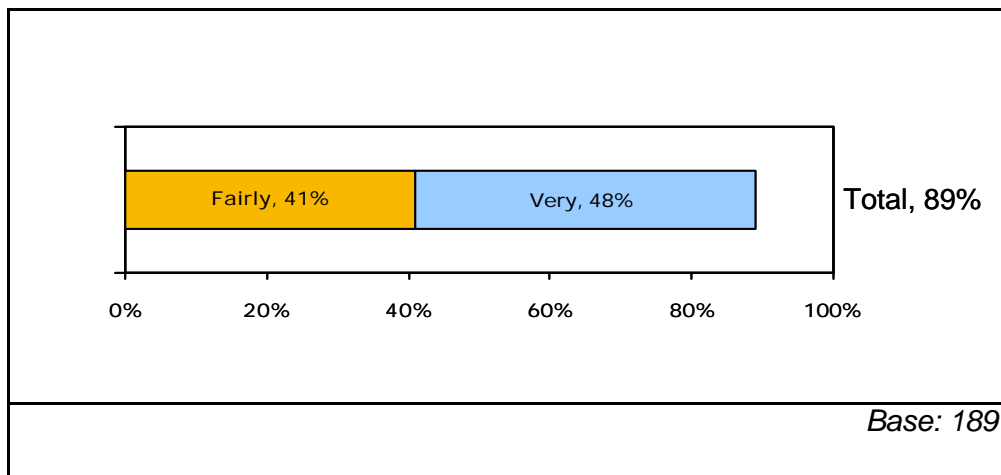
CHART 3.2 INLAND REVENUE SOURCES USED WHEN SEEKING ADVICE ON INHERITANCE TAX



3.4 INLAND REVENUE BOOKLETS AND LEAFLETS

The Inland Revenue is keen to encourage greater use of ‘secondary sources’ such as booklets and leaflets or the website and, positively, these results show booklets and leaflets are the most commonly used resource. Of the three quarters of personal customers who had used the booklets and leaflets, 89 per cent said they found them helpful, with just under a half saying they were very helpful (48 per cent) and two fifths saying they were fairly helpful (41 per cent).

CHART 3.3 HELPFULNESS OF INLAND REVENUE BOOKLETS AND LEAFLETS



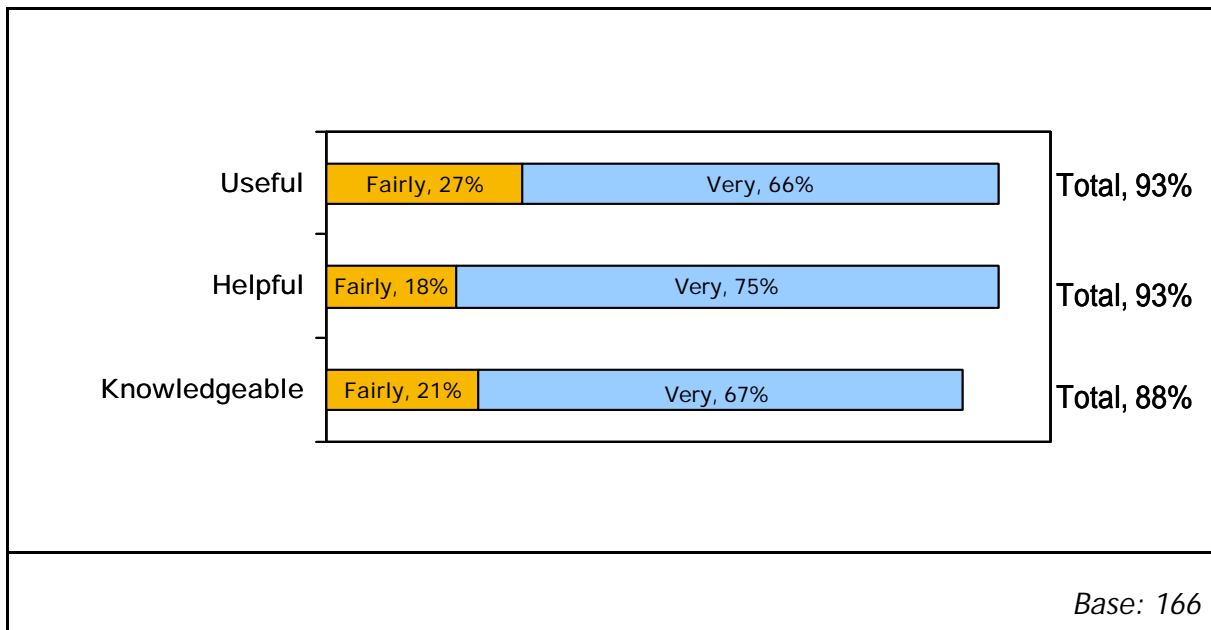
While customers are using the booklets and leaflets, in many cases respondents were also using other sources for further clarification or information. Forty eight per cent said the booklets and leaflets did answer all of the respondent’s queries, but another 48 per cent said they had had to seek further clarification after using them. Again, this is an area the Inland Revenue will need to improve if they are to encourage people to use sources such as booklets and leaflets and the website rather than the helpline or offices. However, people will often seek reassurance and confirmation from advisers, especially personal customers who are unfamiliar with the Inheritance Tax process.

3.5 INLAND REVENUE OFFICE

The Nottingham office was the most commonly contacted office. Just under three quarters (72 per cent) of those people who had contacted an Inland Revenue office had contacted the Nottingham office. Only nine per cent said they had contacted the Belfast office and just three per cent said Edinburgh.

Respondents were generally very positive about the staff at the Inland Revenue offices. Ninety-three per cent said the advice or information they gave was useful, 93 per cent said they were helpful and 88 per cent said that the staff seemed knowledgeable. The large percentage of respondents saying that the advice staff gave was ‘very useful’ (66 per cent), that they were ‘very helpful’ (75 per cent) and that they seemed ‘very knowledgeable’ (67 per cent), is particularly positive.

CHART 3.4 HOW USEFUL, HELPFUL AND KNOWLEDGEABLE THE INLAND REVENUE OFFICE STAFF WERE



In terms of how respondents contacted the office, most had used the telephone (91 per cent), half had written a letter (48 per cent) and only nine per cent had face-to-face contact.

Of those who rang the Inland Revenue office, just over three quarters of respondents (78 per cent) said that staff were able to deal with queries 'there and then' and only 13 per cent said it took 'on-going contact'. Nine per cent said it depended on the query.

Those respondents who said they had contacted the Inland Revenue office by letter were asked how long it took for them to receive a reply. The most common response was that it took 'One week, less than two' to receive a reply.

TABLE 3.1 LENGTH OF TIME IT TOOK TO RECEIVE A REPLY AFTER WRITING TO INLAND REVENUE OFFICES

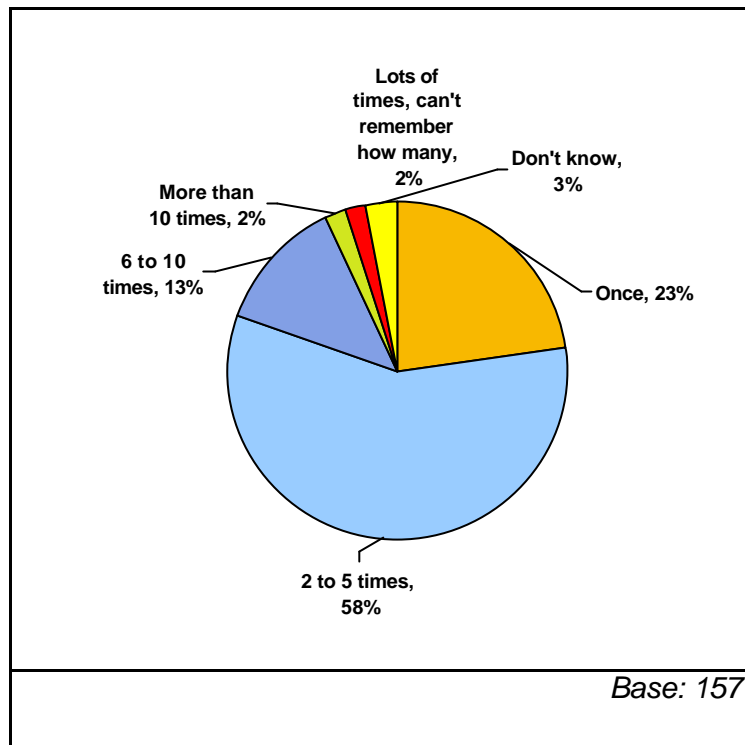
LENGTH OF TIME	%
Less than one week	14
One week, less than two	51
Two weeks, less than four	21
Four weeks or more	6
Varies too much say	1
Don't know	6
Base: 80	

NB. Caution should be taken with these figures due to the low base size (80). The figures should only be used as an indicative guide.

3.6 PROBATE AND INHERITANCE TAX HELPLINE

Respondents that had used the Probate and Inheritance Tax helpline were asked how many times they had rung. A quarter (23 per cent) had rung just once, over half (58 per cent) had used the helpline between two to five times, 13 per cent had rung between six to ten times and two per cent had rung more than ten times.

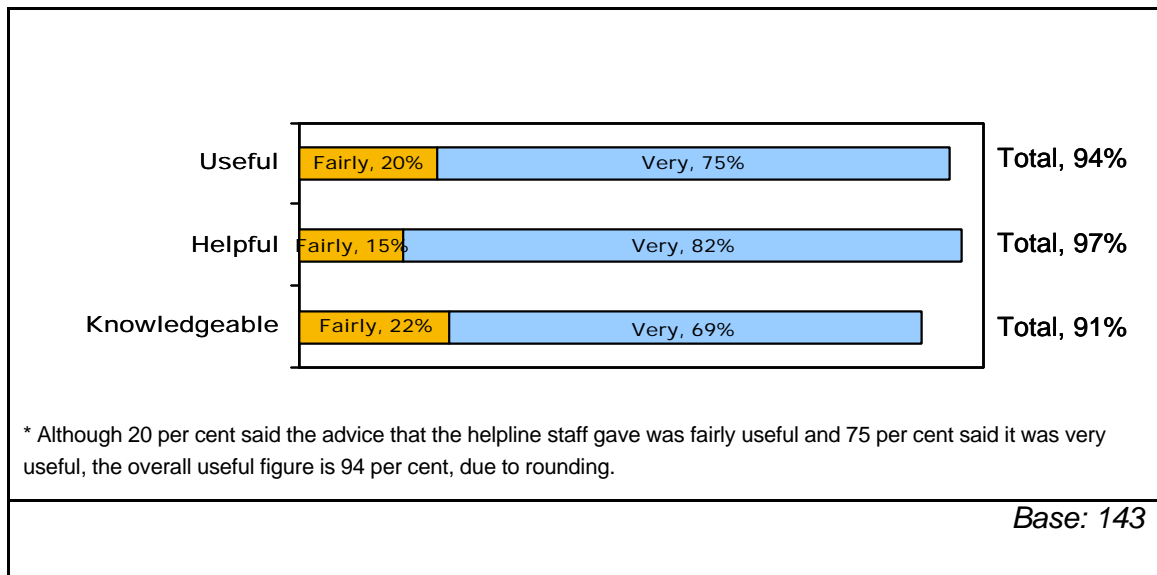
CHART 3.5 NUMBER OF TIMES CONTACTED THE PROBATE AND INHERITANCE TAX HELPLINE



In terms of how staff dealt with respondents' queries, 85 per cent of respondents said staff could deal with query 'there and then', just eight per cent said it took on-going contact and five per cent said it depended on the query. Again as with professional respondents, this suggests that respondents were calling the helpline with a range of new queries rather than having to call numerous times on the same query.

As with the staff at Inland Revenue offices, respondents were very positive about the staff on the Probate and Inheritance helpline. Ninety four per cent said the advice or information they gave was useful, nearly everyone (97 per cent) thought the staff were helpful and 91 per cent said the staff were knowledgeable. Again, as with staff at the Inland Revenue offices, the high percentage of respondents saying the advice staff gave was 'very useful' (75 per cent), that they were 'very helpful' (82 per cent) and 'very knowledgeable' (69 per cent) is particularly positive.

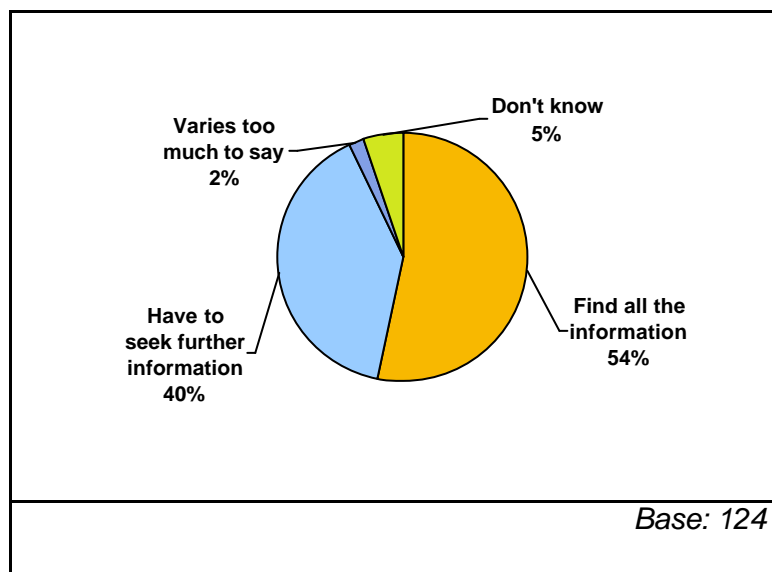
CHART 3.6 HOW USEFUL, HELPFUL AND KNOWLEDGEABLE THE PROBATE AND INHERITANCE TAX HELPLINE STAFF WERE



3.7 INLAND REVENUE WEBSITE

Of those respondents who used the website, 82 per cent said it was easy to find the information – 23 per cent ‘very easy’ and 59 per cent ‘fairly easy’. While it is positive that so many are reporting that the website is easy to use, a sizeable proportion still had to seek further clarification after using the site. Just over half the respondents (54 per cent) said they were able to find all the information they needed on the website, but two fifths (40 per cent) said they had to seek further clarification. This is a figure the Inland Revenue will need to reduce, if they are to cut the number of enquiries to the advisers at the helpline and offices.

CHART 3.7 WHETHER COULD FIND ALL THE INFORMATION NEEDED ON THE INLAND REVENUE WEBSITE



Those people who said they had to seek further clarification were asked why they did so. The base size in this group is too small to use percentages, but some of the most common reasons given were that the information was ‘unclear or confusing’, that the ‘couldn’t find the information they needed’ or that the ‘information was incomplete’.

Those respondents who had not used the Inland Revenue website when dealing with Inheritance Tax were asked why they had not done so. The most common reasons given were that respondents did not have a computer (26 per cent) or that they did not like using the internet or websites (21 per cent).

TABLE 3.2 REASONS FOR NOT USING INLAND REVENUE WEBSITE

REASON	%
No computer	26
Don't like using internet or websites	21
Didn't need to	13
Prefer to talk to someone/ easier to use other methods	10
Didn't occur to me/ didn't think of it	7
Do not have suitable internet access (e.g. connection too slow)	7
Don't find website easy to use	6
<i>Base: 124</i>	

3.8 FORMS

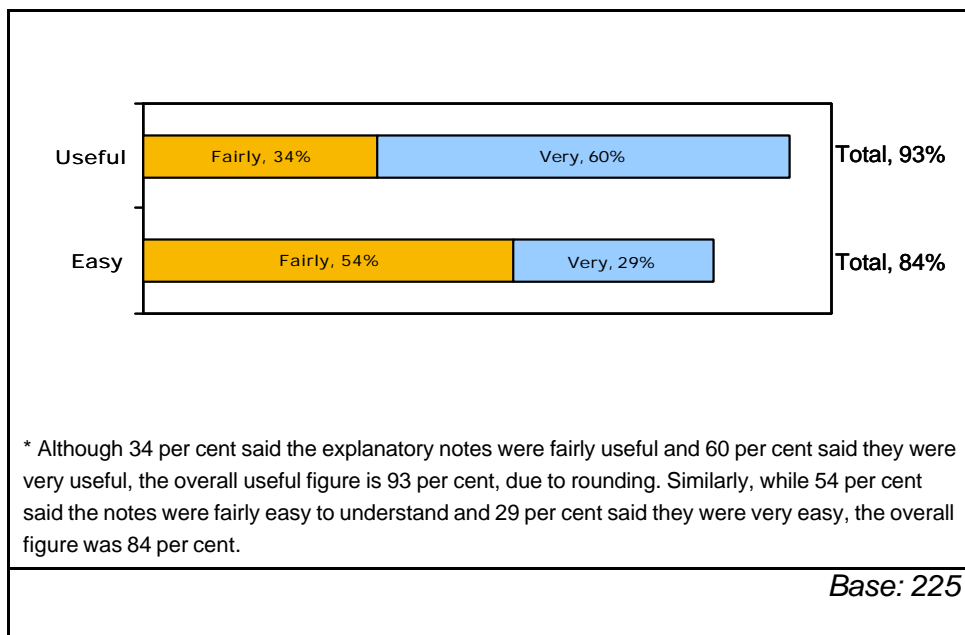
Respondents were asked firstly if they had completed an IHT200 and if not, whether they had completed the IHT205. Overall, 90 per cent said they had completed the IHT200 and two per cent had completed the IHT205. It is important to remember that only those who had not filled in an IHT200 form were asked the IHT205 question; if all had been asked, the percentage is likely to be much higher.

Personal customers used two main sources to obtain the forms – 59 per cent ‘ordered the forms by phone from the Inland Revenue’ and 29 per cent ‘downloaded them from the Inland Revenue website’. Other methods mentioned but in much fewer numbers were the ‘Probate

office' (four per cent), 'ordered by email from the Inland Revenue' (three per cent) and 'by post/wrote off for them' (three per cent).

Nearly all respondents (99 per cent) had used the explanatory notes that came with the IHT200 or IHT205. Ninety three per cent said they thought the notes were useful – 60 per cent saying 'very useful' and 34 per cent said 'fairly useful'. In terms of how easy the respondent found it to find the information needed, overall 84 per cent said it was easy – 29 per cent saying 'very easy' and 54 per cent saying 'fairly easy'⁶.

CHART 3.8 USEFULNESS AND EASE OF USE OF EXPLANATORY NOTES



Respondents were asked whether they thought the instructions for completing the forms should be noted on the form itself or in a separate booklet. As with professional customers, the majority of personal customers (64 per cent) preferred the instructions to be in a separate booklet. Twenty eight per cent thought they should be part of the form itself and eight per cent said they had no preference.

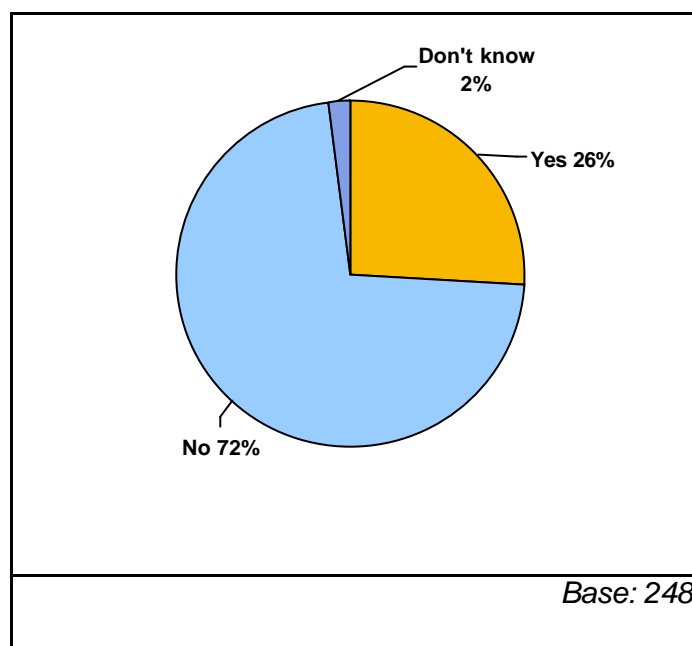
It took just over a third (37 per cent) of personal applicants 'less than three hours' to complete the IHT200 or IHT205. Another third (34 per cent) said it took 'three hours, less than a day' and a quarter of applicants said it took a day or more to complete the forms – 14 per cent said 'one or two days' and 12 per cent said 'three days or more'. When answering

⁶ Although 54 per cent said the notes were fairly easy to understand and 29 per cent said they were very easy, the overall figure was 84 per cent, due to rounding.

this question, respondents were asked only to include the time actually spent filling in the form and to exclude any time spent gathering the information needed.

Dealing with an estate following bereavement can be a stressful time for an applicant. Ideally, all the information that the Inland Revenue needs to process an Inheritance Tax case will be gathered with the IHT200 or IHT205, so the Inland Revenue can avoid making extra requests for information. However, in one in four cases (26 per cent), respondents were asked to supply additional information to that which was asked for on the form. This may be an area the Inland Revenue wants to address e.g. looking at what kind of extra information is being asked for, clarifying or improving instructions, modifying the IHT200/IHT205 forms.

CHART 3.9 WHETHER INLAND REVENUE ASKED FOR ADDITIONAL INFORMATION



All applicants who said they had been asked for additional information were asked whether they thought the Inland Revenue needed the extra information. Of the 64 respondents who were asked for extra information, 46 thought the Inland Revenue did need the information and 13 thought they did not. Five respondents said they did not know.

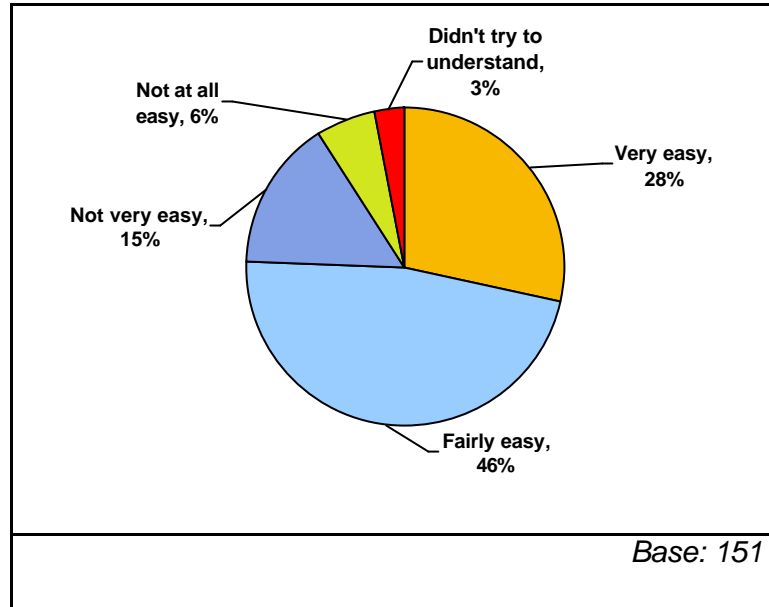
3.9 PAYMENT

In 92 per cent of cases, tax was due to the Inland Revenue. In 66 per cent of these cases, the respondent said the Inland Revenue sent calculations explaining the figures.

Attempting to understand complicated tax calculations can be a daunting prospect for personal customers who are unfamiliar with tax and financial affairs. It is important that the paper calculations sent out by the Inland Revenue are clear, logical and easy to understand. Encouragingly, three quarters (74 per cent) of respondents thought they were easy to

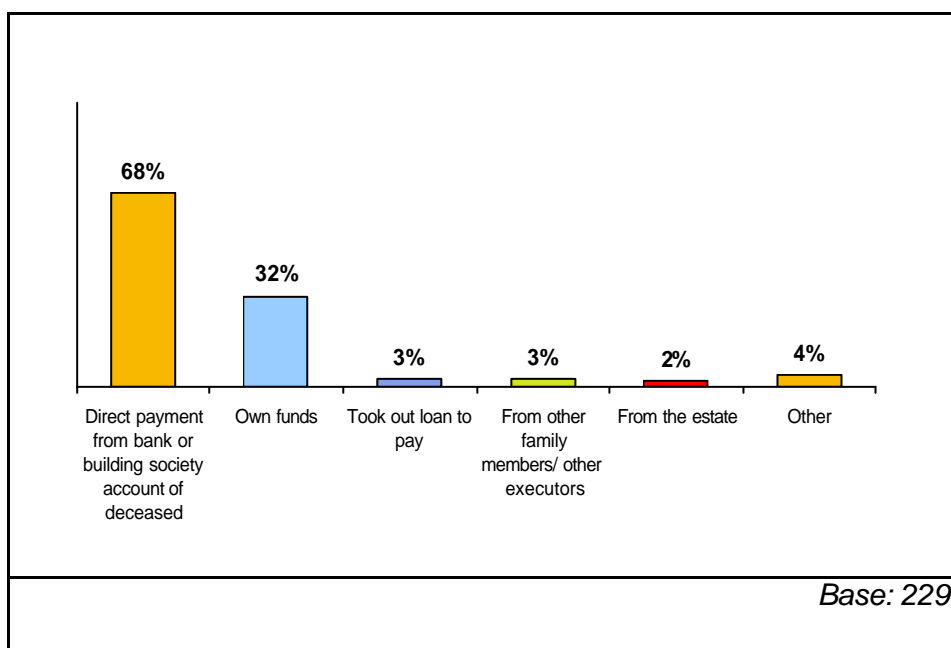
understand, with 28 per cent saying 'very easy' and 46 per cent saying 'fairly easy'. However, this does still leave a fifth (21 per cent) who said they *were not* easy to understand.

CHART 3.10 EASE OF UNDERSTANDING PAPER CALCULATIONS



The Inland Revenue is keen for applicants to pay tax directly from the bank or building society account of the deceased and, encouragingly, this was the most common method of payment, with 68 per cent saying they had paid this way. The second most common method was to pay from the applicant's own funds (32 per cent). Other methods were mentioned, but in much lower numbers.

CHART 3.11 HOW PAID INHERITANCE TAX DUE



Overall, the applicants who had paid directly, found it easy to do so. Half (52 per cent) said it was ‘very easy’ and 28 per cent said it was ‘fairly easy’. A fifth (18 per cent) said it was not easy to pay directly – 13 per cent said ‘not very easy’ and just five per cent said it was ‘not at all easy’.

Of the 77 respondents that had not paid directly, 55 were aware that direct payment was an option.

3.10 TIMELINESS

The overwhelming majority of personal applicants (88 per cent) thought their case was settled in a reasonable timescale. As well as the case overall, the questionnaire asked respondents whether the individual stages were completed in a timely fashion – *Obtaining Probate, Agreeing the amount of tax to be paid, Obtaining a receipt for payment of Inheritance Tax* and (if involved with case) the *District Valuer’s work*.

TABLE 3.3 PERCENTAGE SAYING STAGES OF INHERITANCE TAX PROCESS WERE COMPLETED IN A TIMELY FASHION

STAGE	%
Obtaining Probate	88
Agreeing amount of tax to be paid	90
Obtaining a receipt for payment of Inheritance Tax	83
District Valuer’s work (56% of cases)	84
<i>Base: 248, 138 (Cases where District Valuer was involved)</i>	

Personal applicants were also asked how well informed they felt they were kept by the Inland Revenue. Seventy nine per cent said they felt they were kept well informed, with 38 per cent saying ‘very well’ and 41 per cent saying ‘fairly well’. This leaves 14 per cent who said they did not feel they were kept well informed – nine per cent ‘not very well’ and five per cent ‘not at all well’.

3.11 CONCLUSIONS AND RECOMMENDATIONS

Personal customers are very positive about the service they receive from the Inland Revenue when dealing with Inheritance Tax. They are satisfied with the service, rate the Inland Revenue staff highly and feel that in general their cases are settled in a reasonable timescale.

While in general the findings are very positive, there are some areas that the Capital Taxes department may want to address:

- While personal respondents reported using 'secondary sources' of information (i.e. booklets or leaflets and the website), a large percentage said they had to seek further information or clarification after using them – for booklets or leaflets this was 48 per cent and for the website this was 40 per cent.
- A fifth of respondents (21 per cent) said the paper calculations they received explaining their Inheritance Tax calculation were not easy to understand.
- Nearly a fifth (18 per cent) of personal respondents said it was not easy to pay Inheritance Tax direct from the bank or building society account of the deceased. However, this may be outside the control of the Inland Revenue.

APPENDICES

Appendix A - Professional customer questionnaire

Hello, my name is [interviewer name] and I am phoning from BMRB Social Research on behalf of the Inland Revenue. We are doing some work on Inheritance Tax. Please could I speak to someone in your firm who deals with Inheritance Tax?

ONCE YOU HAVE MADE CONTACT WITH SOMEONE WHO DEALS WITH INHERITANCE TAX SAY

Good morning / afternoon/ evening. My name is [interviewer name] and I am calling on behalf of BMRB Social Research. We are conducting a survey on behalf of the Inland Revenue about inheritance tax. I'd like to ask you some questions about Inheritance Tax, focusing on the service the Inland Revenue provides rather than the actual policy or any specific cases. It should only take about 10-15 minutes.

IF NECESSARY

A letter was sent to your firm by the Inland Revenue regarding this research.

Qdeal Do you ever deal with Probate and Inheritance Tax as part of your job?

Yes	1
No	2
Don't Know	Y

**IF Qdeal = No
THEN ASK: Qdoesde**

Qdoesde Is there anyone in your firm who does deal with Inheritance Tax and Probate?

Yes	1	(109)
No	2	
Don't Know	Y	

**IF Qdeal = Yes
THEN ASK: QPerSix**

QPerSix Have you personally contacted the Inland Revenue about Inheritance Tax in the last 6 months?

Yes	1	(110)
No	2	
Don't Know	Y	

**IF QPerSix = No
THEN ASK: QPerYea**

QPerYea Have you personally contacted the Inland Revenue about Inheritance Tax in the last
year?

Yes	1	(111)
No	2	
Don't Know	Y	

**IF QPerYea = No
THEN ASK: QAnyPer**

QAnyPer Is there anyone else in your firm who will have had more recent contact with the Inland
Revenue regarding Inheritance Tax?

Yes	1	(112)
No	2	
Don't Know	Y	

**End of Filter INoYea
End of Filter INoCon
End of Filter IPerAsk**

ZNoPers

IF QAnyPer = No OR Qdoesde = No - Termination with data (Quit)

In that case I have no more questions for you. Thank you for your time.

**IF QAnyPer = Yes OR Qdoesde = Yes
THEN ASK: Qavaila**

Qavaila Is this person available to speak to now?

IF YES TRY TO SPEAK TO THEM
IF NO TRY TO MAKE APPOINTMENT

Yes	1	(113)
No	2	
Don't Know	Y	

End of Filter Iperson

**IF QPerSix = Yes OR QPerYea = Yes
THEN ASK: Qadvice**

Qadvice If you need some advice or guidance when dealing with an Inheritance Tax issue, where would you tend to go for this?

READ OUT AND CODE ALL THAT APPLY

Inland Revenue	1	(127)
Colleagues in your firm	2	
Colleagues outside your firm	3	
Specialist consultants	4	
Don't Know	Y	
Other (Please specify)	0	
Other specify...		..... (128 - 131)

**IF Qadvice <> Inland Revenue
THEN ASK: Qsought**

Qsought Have you ever sought advice or guidance from the Inland Revenue on Inheritance Tax issues?

Yes	1	(132)
No	2	
Don't Know	Y	

End of Filter InoIR

**IF Qadvice = Inland Revenue OR Qsought = Yes
THEN ASK: QwhalR**

QwhalR When you have sought advice or guidance from the Inland Revenue, which of the following have you used:

READ OUT AND CODE ALL THAT APPLY

Probate and Inheritance Tax helpline	1	(133)
One of the offices that deals with Inheritance tax	2	
Inland Revenue Website	3	
Inland Revenue booklets or leaflets	4	
Don't Know	Y	
Other (Please specify)	0	
Other specify...		..... (134 - 137)

IF QwhalR = Probate and Inheritance Tax helpline
THEN ASK: Qmany, Qusehel, Qhelphe, Qkwohel, Qdealhe

Qmany Roughly, how many times have you used the Probate and Inheritance Tax helpline in the last 12 months?

Once	1	(138)
2 to 5 times	2	
6 to 10 times	3	
More than 10 times	4	
Lots of times, can't remember how many	5	
Don't Know	Y	

Qusehel In general, how useful is the help or information you get from the helpline?
READ OUT

Very useful	1	(139)
Fairly useful	2	
Not very useful	3	
Not at all useful	4	
(Varied too much to say)	5	

Qhelphe And, in general, how helpful are the helpline staff?
READ OUT

Very helpful	1	(140)
Fairly helpful	2	
Not very helpful	3	
Not at all helpful	4	
(Varied too much to say)	5	
Don't Know	Y	

Qkwohel And, in general, how knowledgeable are the helpline staff?

READ OUT

Very knowledgeable	1	(141)
Fairly knowledgeable	2	
Not very knowledgeable	3	
Not at all knowledgeable	4	
(Varied too much to say)	5	
Don't Know	Y	

Qdealhe Generally, when you contact the helpline, can staff deal with your query there and then or does it require some on going contact?

Dealt with query then and there	1	(142)
On going contact	2	
Varies depending on query	3	
Don't Know	Y	

End of Filter lhelp

**IF QwhalR = One of the offices that deals with Inheritance tax
THEN ASK: Qoffice**

Qoffice You said that you contacted an Inland Revenue office that deals with Inheritance Tax for advice or guidance. Can I just check, which offices did you contact?

CODE ALL THAT APPLY

Nottingham	1	(143)
Edinburgh	2	
Belfast	3	
Don't Know	Y	
Other	0	
Other specify...	.....	(144 - 147)

**IF tmpvar > 1
THEN ASK: Qoffmos**

Qoffmos Is there one office that you tend to deal with more than others?

Yes	1	(148)
No	2	
Don't Know	Y	

**IF Qoffmos = Yes
THEN ASK: Qwhich**

Qwhich Which one?

Nottingham	1	(149)
Edinburgh	2	
Belfast	3	
Don't Know	Y	
Other	0	
Other specify...	.....	(150 - 153)

End of Filter lmost

End of Filter iqoffic

IF Qoffice <> Don't Know
THEN ASK: Qcontac, Quseful, Qhelpfu, Qknowle

Qcontac Thinking about [office name], in which of the following ways have you contacted them?

READ OUT AND CODE FOR EACH

By telephone	1	(154)
By letter	2	
Face to face	3	

Quseful In general, how useful was the help or information you got on Inheritance Tax from [office name]?

READ OUT

Very useful	1	(155)
Fairly useful	2	
Not very useful	3	
Not at all useful	4	
(Varied too much to say)	5	

Qhelpfu And, in general, how helpful were the staff at [office name]?

READ OUT

Very helpful	1	(156)
Fairly helpful	2	
Not very helpful	3	
Not at all helpful	4	
(Varied too much to say)	5	
Don't Know	Y	

Qknowle And, in general, how knowledgeable were the staff at [office name] on Inheritance Tax issues?

READ OUT

Very knowledgeable	1	(157)
Fairly knowledgeable	2	
Not very knowledgeable	3	
Not at all knowledgeable	4	
(Varied too much to say)	5	
Don't Know	Y	

IF Qcontac = By telephone
THEN ASK: Qthen

Qthen Generally, when you telephone [office name], can staff deal with your query there and then or does it require some on going contact?

Deal with query then and there	1	(158)
On going contact	2	
Varies depending on query	3	
Don't Know	Y	

End of Filter Iphone

IF Qcontac = By letter
THEN ASK: Qletter

Qletter Generally, when you wrote a letter to [office name] how long did it take to get a reply?

READ OUT

Less than a week	1	(159)
One week, less that two	2	
Two weeks, less than four	3	
Four weeks or more	4	
Varies too much to say	5	
Don't Know	Y	

End of Filter lletter
End of Filter lspeoff
End of Filter loffice

IF QwhalR = Inland Revenue Website
THEN ASK: Qwebeas, Qwebinf

Qwebeas Thinking now about when you used the Inland Revenue website for help or advice on Inheritance Tax issues, how easy or difficult was it to find the information that you need?

READ OUT

Very easy	1	(160)
Fairly easy	2	
Fairly difficult	3	
Very difficult	4	
(Varied too much to say)	5	
Don't Know	Y	

Qwebinf Did you usually manage to find all of the information you needed on the website, or did you usually have to seek further information or clarification from other sources?

Find all the information	1	(161)
Have to seek further information	2	
Varies too much to say	3	
Can't remember	4	
Don't Know	Y	

IF Qwebinf = Have to seek further information
THEN ASK: Qfurthe

Qfurthe Why do you usually have to seek further clarification?

DO NOT READ OUT. CODE ALL THAT APPLY

Information on the website is incomplete	1	(162)
Information on website is unclear, confusing	2	
Can't find information I need/information is not there	3	
Don't trust information on website	4	
Other	0	
Other specify...	.....	(163 - 166)

End of Filter lfurthe
End of Filter lwebsit

IF QwhalR = Inland Revenue booklets or leaflets
THEN ASK: Qboouse, Quseboo

Qboouse In general, how helpful did you find the leaflets or booklets produced by the Inland Revenue that relate to Inheritance Tax?

READ OUT

Very useful	1	(167)
Fairly useful	2	
Not very useful	3	
Not at all useful	4	
(Varied too much to say)	5	
Don't Know	Y	

Quseboo Thinking about the leaflets or booklets that you referred to, did they generally answer all your questions or did you have to seek further information or clarification?

Answered all my questions	1	(168)
Had to seek further clarification	2	
Can't remember	3	
Don't Know	Y	

End of Filter lbooks

**IF QwhaIR <> Inland Revenue Website
THEN ASK: Qnoweb**

Qnoweb Why don't you use the Inland Revenue website to seek advice or guidance on Inheritance Tax issues?

Don't have computer/no easy access to computer	1	(169)
Do not have (suitable) internet access (connection too slow etc)	2	
Don't like using internet or websites	3	
Don't find website easy to use	4	
Website doesn't seem to have relevant information	5	
Don't have a computer	6	
Other	0	
Other specify...	.....	(170 - 173)

End of Filter Inoweb

End of Filter IIRwhic

I'd now like to talk about the various forms that need to be completed when dealing with Inheritance Tax such as the IHT200 and the IHT205...

QForms When you need them, where do you get copies of these forms from?

IF RESPONDENT SAYS COMPUTER PROBE AS TO WHETHER THEY MEAN THE WEBSITE, EMAIL OR SOFTWARE PACKAGE. IF THEY ARE UNSURE CODE OTHER AND WRITE COMPUTER

IF RESPONDENT MENTIONS LASER FORMS/SUBSTITUTE FORMS CODE AS VIA A SOFTWARE PACKAGE/SOFTWARE COMPANY

Download them from the Inland Revenue website	1	(174)
Order by email from the Inland Revenue	2	
Order by phone from the Inland Revenue	3	
Order via fax	4	
Via a software package/software company	5	
Not sure	6	
Don't Know	Y	
Other (please specify)	0	
Other specify...	.....	(175 - 178)

QIHT200 Have you ever completed a form IHT200 - the account form?

Yes	1	(179)
No	2	
Not heard of it	3	
Don't Know	Y	

**IF QIHT200 = No OR QIHT200 = Not heard of it
THEN ASK: QIHT205**

QIHT205 Have you ever completed a form IHT205 (which is used for excepted estates)?

Yes	1	(180)
No	2	
Not heard of it	3	
Don't Know	Y	

End of Filter Ino200

**IF QIHT200 = Yes OR QIHT205 = Yes
THEN ASK: Qexplan**

Qexplan Have you used the explanatory notes that come with the form?

Yes	1	(208)
No	2	
Don't Know	Y	

**IF Qexplan = Yes
THEN ASK: Qexpuse, Qexpeas, Qsepera**

Qexpuse How useful have you found the explanatory notes?
READ OUT

Very useful	1	(209)
Fairly useful	2	
Not very useful	3	
Not at all useful	4	
(Varied too much to say)	5	
Don't Know	Y	

Qexpeas How easy is it to find the information that you need in the explanatory notes?
READ OUT

Very easy	1	(210)
Fairly easy	2	
Not very easy	3	
Not at all easy	4	
(Varied too much to say)	5	
Don't Know	Y	

Qsepera Do you think it is better to have most of the instructions and information in a separate booklet, or would it be better if these were part of the form itself?

Instructions and information in separate booklet	1	(211)
As part of the form	2	
Don't have preference	3	
Don't Know	Y	

End of Filter Iexpuse

Qhowlon Thinking of a fairly straightforward case, how long, roughly would you expect it to take to fill in the [form name] form, including any supplementary forms? Please don't include any time spent gathering the information needed for the form, rather just the time spent actually filling it in.

READ OUT

Less than 3 hours	1	(212)
3 hours, less than a day	2	
One or two days	3	
Three or more days	4	
Don't Know	Y	

End of Filter lcomfor

I'd now like to ask you some questions about your most recent closed Inheritance Tax case. These questions are relating to the administration of the case, not any actual personal details.

Qadditi When dealing with your most recently closed case, did the Inland Revenue request additional information from you relating to the account?

IF NECESSARY SAY

By additional information we mean anything requested in addition to the information given on the form e.g. confirmation of the address, more information on a property

Yes	1	(213)
No	2	
Don't Know	Y	

**IF Qadditi = Yes
THEN ASK: Qneeded**

Qneeded Do you think that the Inland Revenue needed to ask for this additional information?

Yes	1	(214)
No	2	
Don't Know	Y	

**IF Qneeded = No
THEN ASK: Qnotnee**

Qnotnee Why wasn't it needed?

(215 - 218)

Don't Know Y (215)

End of Filter Inotnee

End of Filter laddit

Qtaxdue Still thinking of your most recently closed Inheritance Tax case, was there tax due to the Inland Revenue?

Yes	1	(219)
No	2	
Don't Know	Y	

IF Qtaxdue = Yes
THEN ASK: Qeastax

Qeastax Thinking of your last case, did the Inland Revenue send you inheritance tax calculations for this estate?

IF NECESSARY SAY

This would be a document showing the calculations, and providing a figure showing how much inheritance tax was due?

Yes	1	(220)
No	2	
Don't Know	Y	

IF Qeastax = Yes
THEN ASK: Qpapcal

Qpapcal How easy did you find it to understand these calculations?

Very easy	1	(221)
Fairly easy	2	
Not very easy	3	
Not at all easy	4	
Don't Know	Y	

End of Filter Itax

Qpaytax How did you or your client pay the tax that was due?

READ OUT IF NECESSARY

CODE ALL THAT APPLY

Direct payment from bank/building society account of deceased	1	(222)
Took out loan to pay		2
Own funds		3
Don't Know		Y
Other		0
Other specify.....		(223 - 226)

Qcommon Is this the most common way for your clients to pay their Inheritance Tax?

Yes	1	(227)
No	2	
Don't Know	Y	

**IF Qcommon = No
THEN ASK: Qcommo**

Qcommo Which method is used most commonly?

Direct payment from bank account of deceased	1	(228)
Took out loan to pay	2	
Own funds	3	
Don't Know	Y	
Other	0	
Other specify...	.....	(229 - 232)

End of Filter Icommon

**IF (Qpaytax <> Direct payment from bank/building society account of deceased AND
Qcommo <> Direct payment from bank account of deceased)
THEN ASK: Qdirect**

Qdirect Are you aware that Inheritance Tax can be paid directly from the deceased's bank or building society account?

Yes	1	(233)
No	2	
Don't Know	Y	

**IF Qdirect = Yes
THEN ASK: Qpayyes**

Qpayyes Have you ever used this payment method?

Yes	1	(234)
No	2	
Don't Know	Y	

**IF Qpayyes = No
THEN ASK: Qwhynot**

Qwhynot Why not?

(235 - 238)

Don't Know Y

(235)

End of Filter Inopayd

End of Filter Idiryes

End of Filter Idirect

IF Qpaytax = Direct payment from bank/building society account of deceased OR Qpayyes = Yes

THEN ASK: Qeasy

Qeasy How easy did you find it to arrange paying Inheritance Tax directly from the bank or building society account(s) of the deceased?

READ OUT

Very easy	1	(239)
Fairly easy	2	
Not very easy	3	
Not at all easy	4	
(Varied too much to say)	5	
Don't Know	Y	

End of Filter Idiyes

End of Filter Itaxdue

Qpenalt Still thinking about your most recently closed Inheritance Tax case, did the Inland Revenue ask you to pay a penalty?

Yes	1	(240)
No	2	
Don't Know	Y	

**IF Qpenalt = No
THEN ASK: Qwarned**

Qwarned Did the Inland Revenue write to you to warn you that a penalty might be payable on the case?

NOTE: THIS MEANS THE RESPONDENT SPECIFICALLY HAS RECEIVED A LETTER NOT JUST A STANDARD WARNING ON FORMS AND LEAFLETS

Yes	1	(241)
No	2	
Don't Know	Y	

End of Filter lpenal

**IF Qpenalt = Yes OR Qwarned = Yes
THEN ASK: Qaskwar, Qreason**

Qaskwar Because the account was late or for another reason?

Account late	1	(242)
Other reason	2	
Don't Know	Y	

Qreason Do you think that it was reasonable for the Inland Revenue to [ask you to pay a penalty/warn you that a penalty might be payable]?

Yes	1	(243)
No	2	
Don't Know	Y	

End of Filter laskwar

Qtim Thinking again about your most recently closed Inheritance Tax case, in your view were the following stages completed in a timely fashion? ...?

NOTE: IF DOESN'T APPLY TO RESPONDENT CODE AS NOT APPLICABLE

Yes, timely fashion	1	(244)
No	2	
Not applicable	3	
Don't Know	Y	

This question is repeated for the following loop values:

- Obtaining Probate
- Agreeing the amount of tax to be paid
- Obtaining a receipt for payment of inheritance tax

A total of 3 iterations occupying columns (244) to (246)

Qdv As far as you are aware was the District Valuer involved in your most recently closed case?

Yes	1	(247)
No	2	
Don't Know	Y	

IF Qdv = Yes
THEN ASK: Qdvtime

Qdvtime In your view was the work of the District Valuer completed in a timely fashion?

Yes, timely fashion	1	(248)
No	2	
Don't Know	Y	

End of Filter Idv

Qtimesc In your view was the whole case settled in a reasonable timescale?

Yes	1	(249)
No	2	
Don't Know	Y	

IF Qtimesc = No
THEN ASK: Qnotime

Qnotime Why not? (250 - 253)

Don't Know	Y	(250)
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End of Filter Itimesc

Qinform How well do you feel you were kept informed by the Inland Revenue about what was happening throughout the process?

READ OUT

Very well	1	(254)
Fairly well	2	
Not very well	3	
Not at all well	4	
Don't Know	Y	

Qsatis Overall, how satisfied are you with the service you received from the Inland Revenue when dealing with your most recently closed Inheritance Tax case?

READ OUT

Very satisfied	1	(255)
Fairly satisfied	2	
Not very satisfied	3	
Not at all satisfied	4	
Don't Know	Y	

**IF Qsatis = Not very satisfied OR Qsatis = Not at all satisfied
THEN ASK: Qnotsat**

Qnotsat Why do you say that?

		(256 - 259)
Don't Know	Y	(256)

End of Filter Inotsat

Qspecia Do you personally specialise in Probate and Inheritance Tax, in that this is the main part of your job?

Yes	1	(260)
No	2	
Don't Know	Y	

Qlength For how many years have you been dealing with Probate and Inheritance tax as part of your job?

Less than a year	1	(261)
1 year, less than 5 years	2	
5 years, less than 10 years	3	
10 years or more	4	
Don't Know	Y	

**IF Qlength = 5 years, less than 10 years OR Qlength = 10 years or more
THEN ASK: Qimprov**

Qimprov In your view, has the service provided by the Inland Revenue with regard to Probate and Inheritance Tax improved in the last 5 years, got worse or stayed the same?

Improved	1	(262)
Got worse	2	
Stayed the same	3	
In some ways it has improved in other ways it has got worse	4	
Don't Know	Y	

**IF Qimprov = Got worse OR Qimprov = In some ways it has improved in other ways it has got worse
THEN ASK: Qworse**

Qworse Why do you say that?

(263 - 266)

Don't Know	Y	(263)
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Appendix B – Personal customers questionnaire

CAPITMC ASK TO SPEAK TO NAMED PERSON

Hello, my name is [interviewer name] and I am phoning from BMRB Social Research on behalf of the Inland Revenue. We would like to ask you some questions on the service you received from the Inland Revenue when dealing with Inheritance Tax. You should have received a letter from Deborah Walsh at the Inland Revenue informing you that we would contact you. The interview should only take about 10-15 minutes and we are only interested in the service you received rather than actual policy or specific cases.

QContIR Firstly, can I just check, in the last 12 months have you had any contact, no matter how limited, with the Inland Revenue regarding Inheritance Tax?

Yes	1	(121)
No	2	
Don't Know	Y	

ZNoCont

IF QContIR = No - Termination with data (Quit)

In that case I don't need to ask you any further questions. Thank you for your time.

IF QContIR = Yes

THEN ASK: QDeallR

QDeallR When you were dealing with the Inland Revenue regarding Inheritance Tax, did you contact or use any of the following:

READ OUT AND CODE ALL THAT APPLY

The Probate and Inheritance Tax helpline	1	(122)
One of the offices that deals with Inheritance tax	2	
The Inland Revenue Website	3	
Any Inland Revenue booklets or leaflets	4	
Other	0	
Other specify...	.....	(123 - 126)

**IF QDeallR = The Probate and Inheritance Tax helpline
THEN ASK: QHelpNo**

QHelpNo Roughly, how many times did you use the Probate and Inheritance Tax helpline in the last 12 months?

Once	1	(127)
2-5 times	2	
6-10 times	3	
More than 10 times	4	
Lots of times, can't remember how many	5	
Don't Know	Y	

**IF QHelpNo = Once
THEN ASK: Qhellea, Qheloth**

Qhellea Did you phone the helpline to get hold of a form or leaflet?

Yes	1	(128)
No	2	
Don't Know	Y	

Qheloth Did you phone the helpline to get other information or advice?

Yes	1	(129)
No	2	
Don't Know	Y	

End of Filter Qhelpon

**IF QHelpNo <> Once OR (QHelpNo = Once AND Qheloth = Yes)
THEN ASK: QHelpUs, QHelpSt, QHelpkn, QHelpqu**

QHelpUs In general, how useful was the help or information you got from the helpline?

READ OUT

Very useful	1	(130)
Fairly useful	2	
Not very useful	3	
Not at all useful	4	
(Varied too much to say)	5	
Don't Know	Y	

QHelpSt And, in general, how helpful were the helpline staff?

READ OUT

Very helpful	1	(131)
Fairly helpful	2	
Not very helpful	3	
Not at all helpful	4	
(Varied too much to say)	5	
Don't Know	Y	

QHelpkn And, in general, how knowledgeable were the helpline staff?

READ OUT

Very knowledgeable	1	(132)
Fairly knowledgeable	2	
Not very knowledgeable	3	
Not at all knowledgeable	4	
(Varied too much to say)	5	
Don't Know	Y	

QHelpqu Generally, when you contacted the helpline, could staff deal with your query there and then or did it require some on going contact?

Dealt with query then and there	1	(133)
On going contact	2	
Varies depending on query	3	
Don't Know	Y	

End of Filter Itelep

End of Filter IIRhelp

**IF QDealIR = One of the offices that deals with Inheritance tax
THEN ASK: QOffWhi**

QOffWhi You said that you contacted an Inland Revenue office that deals with Inheritance Tax for advice or guidance. Can I just check, which offices did you contact?

READ OUT IF NECESSARY

CODE ALL THAT APPLY

Nottingham	1	(134)
Edinburgh	2	
Belfast	3	
Don't Know	Y	
Other	0	
Other specify...	(135 - 138)	

IF tmpvar > 1
THEN ASK: QOffMos

QOffMos Is there one office that you dealt with more than others?

Yes	1	(139)
No	2	
Don't Know	Y	

IF QOffMos = Yes
THEN ASK: QOffOne

QOffOne Which one?

Nottingham	1	(140)
Edinburgh	2	
Belfast	3	
Don't Know	Y	
Other	0	
Other specify...	(141 - 144)	

End of Filter IOffMos
End of Filter iqoffwh

QOfftel Thinking about [office name], in which of the following ways did you contact them? ...

Yes	1	(145)
No	2	
Don't Know	Y	

This question is repeated for the following loop values:

- By telephone
- By letter
- Face to face

A total of 3 iterations occupying columns (145) to (147)

QOffUse In general, how useful was the help or information you got on Inheritance Tax from [office name]?

READ OUT

Very useful	1	(148)
Fairly useful	2	
Not very useful	3	
Not at all useful	4	
(Varied too much to say)	5	
Don't Know	Y	

QOffHel And, in general, how helpful were the staff at [office name]?

READ OUT

Very helpful	1	(149)
Fairly helpful	2	
Not very helpful	3	
Not at all helpful	4	
(Varied too much to say)	5	
Don't Know	Y	

QOffKno And, in general, how knowledgeable were the staff at [office name] on Inheritance Tax issues?

READ OUT

Very knowledgeable	1	(150)
Fairly knowledgeable	2	
Not very knowledgeable	3	
Not at all knowledgeable	4	
(Varied too much to say)	5	
Don't Know	Y	

**IF QOfftel(1) = Yes
THEN ASK: QConTel**

QConTel Generally, when you telephoned [office name], could staff deal with your query there and then or did it require some on going contact?

Dealt with query then and there	1	(151)
On going contact	2	
Varies depending on query	3	
Don't Know	Y	

End of Filter IConTel

**IF QOfftel(2) = Yes
THEN ASK: QConLet**

QConLet Generally, when you wrote a letter to [office name] how long did it take to get a reply?

READ OUT

Less than a week	1	(152)
One week, less that two	2	
Two weeks, less than four	3	
Four weeks or more	4	
(Varies too much to say)	5	
Don't Know	Y	

End of Filter IConLet

End of Filter IOffice

IF QDealIR = The Inland Revenue Website
THEN ASK: QConWeb, QUseWeb

QConWeb Thinking now about when you used the Inland Revenue website for help or advice on Inheritance Tax issues, how easy or difficult was it to find the information that you needed?

READ OUT

Very easy	1	(153)
Fairly easy	2	
Fairly difficult	3	
Very difficult	4	
Varies too much to say	5	
Don't Know	Y	

QUseWeb Did you usually manage to find all of the information you needed on the website, or did you usually have to seek further information or clarification from other sources?

Find all the information	1	(154)
Have to seek further information	2	
Varies too much to say	3	
Can't remember	4	
Don't Know	Y	

IF QUseWeb = Have to seek further information
THEN ASK: QWhyCla

QWhyCla Why did you have to seek further clarification?

DO NOT READ OUT. CODE ALL THAT APPLY

Information on the website is incomplete	1	(155)
Information on website is unclear, confusing	2	
Can't find information I need/information is not there	3	
Don't trust information on website	4	
Other	0	
Other specify...	(156 - 159)	

End of Filter IFurCla

End of Filter IConWeb

**IF QDeallIR = Any Inland Revenue booklets or leaflets
THEN ASK: QBooUse, QBooAns**

QBooUse In general, how helpful did you find the leaflets or booklets produced by the Inland Revenue that relate to Inheritance Tax?

READ OUT

Very helpful	1	(160)
Fairly helpful	2	
Not very helpful	3	
Not at all helpful	4	
(Varied too much to say)	5	
Don't Know	Y	

QBooAns Thinking about the leaflets or booklets that you referred to, did they generally answer your questions or did you have to seek further information or clarification?

Answered all my questions	1	(161)
Had to seek further clarification	2	
Varied	3	
Can't remember	4	
Don't Know	Y	

End of Filter IIRBook

**IF NOT QDeallIR = The Inland Revenue Website
THEN ASK: QNoWeb**

QNoWeb Why didn't you use the Inland Revenue website to seek advice or guidance on Inheritance Tax issues?

No computer	1	(162)
Do not have (suitable) internet access (connection too slow etc)	2	
Don't like using internet or websites	3	
Don't find website easy to use	4	
Website doesn't seem to have relevant information	5	
Other	0	
Other specify...		(163 - 166)

End of Filter INoWeb

End of Filter ICont

I'd now like to talk about the various forms that need to be completed when dealing with Inheritance Tax

QIHT200 Have you personally completed a form IHT200 - which is the main account form that needs to be completed if there is tax to pay or where the estate could not be treated as an "excepted estate"?

Yes	1	(167)
No	2	
Started form but didn't complete	3	
Not sure	4	
Don't Know	Y	

**IF QIHT200 = No OR QIHT200 = Not sure
THEN ASK: QIHT205**

QIHT205 Have you personally completed a form IHT205 - which is the form you fill in if the estate was an "excepted estate" and so no full account was needed?

Yes	1	(168)
No	2	
Started form but didn't complete	3	
Not sure	4	
Don't Know	Y	

End of Filter IIHT200

**IF (QIHT200 = No OR QIHT200 = Not sure) AND (QIHT205 = No OR QIHT205 = Not sure)
THEN ASK: QProfFo**

QProfFo Did you employ a professional (such as a solicitor) to complete the relevant forms on your behalf?

Yes	1	(169)
No	2	
Don't Know	Y	

End of Filter INoForm

**IF QIHT200 = Yes OR
THEN ASK: QYForm, QExNote**

QYForm Where did you get copies of IHT200 form from?

Downloaded them from the Inland Revenue website	1	(170)
Ordered by e-mail from the Inland Revenue		2
Ordered by phone from the Inland Revenue		3

Ordered via fax		4
From a solicitor or other professional		5
Not sure		Y
Other (Please specify)		0
Other specify...		(171 - 174)

QExNote Did you use the explanatory notes that come with the form?

Yes	1	(175)
No	2	
Don't Know	Y	

IF QExNote = Yes
THEN ASK: QUsNote, QEaNote, QSepBoo

QUsNote How useful did you find the explanatory notes ?

Very useful	1	(176)
Fairly useful	2	
Not very useful	3	
Not at all useful	4	
(Varied too much to say)	5	
Don't Know	Y	

QEaNote How easy was it to find the information that you needed in the explanatory notes?

Very easy	1	(177)
Fairly easy	2	
Not very easy	3	
Not at all easy	4	
(Varies too much to say)	5	
Don't Know	Y	

QSepBoo Do you think it is better to have most of the instructions and information in a separate booklet, or would it be better if these were part of the form itself?

Instructions and information in separate booklet	1	(178)
As part of the form	2	
Don't have preference	3	

End of Filter INote

Q200tim When you completed the IHT200 form, including any supplementary forms, how long, roughly did it take you? Please do not include any time spent gathering the information needed for the form, rather just the actual time spent filling it in.

READ OUT

Less than 3 hours	1	(179)
3 hours, less than a day	2	
One or two days	3	
Three or more days	4	
Don't Know	Y	

End of Filter IForm

**IF QIHT205 = Yes OR
THEN ASK: Q205whe, Q205exp**

Q205whe Where did you get copies of IHT205 form from?

Downloaded them from the Inland Revenue website		1(180)
Ordered by e-mail from the Inland Revenue		2
Ordered by phone from the Inland Revenue		3
Ordered via fax		4
From a solicitor or other professional		5
Not sure		Y
Other (Please Specify)		0
Other specify...		(208 - 211)

Q205exp Did you use the explanatory notes with IHT205 that come with the form?

Yes	1	(212)
No	2	
Don't Know	Y	

**IF Q205exp = Yes
THEN ASK: Q205use, Q205eas, Q205sep**

Q205use How useful did you find the explanatory notes?

READ OUT

Very useful	1	(213)
Fairly useful	2	
Not very useful	3	
Not at all useful	4	
(Varied too much to say)	5	
Don't Know	Y	

Q205eas How easy was it to find the information that you needed in the explanatory notes?

READ OUT

Very easy	1	(214)
Fairly easy	2	
Not very easy	3	
Not at all easy	4	
(Varies too much to say)	5	
Don't Know	Y	

Q205sep Do you think it is better to have most of the instructions and information in a separate booklet, or would it be better if these were part of the form itself?

Instructions and information in separate booklet	1	(215)
As part of the form	2	
Don't have preference	3	

End of Filter I205exp

Q205tim When you completed the IHT205 form, how long, roughly did it take you? Please do not include any time spent gathering the information needed for the form, rather just the actual time spent filling it in.

READ OUT

Less than 3 hours	1	(216)
3 hours, less than a day	2	
One or two days	3	
Three or more days	4	
Don't Know	Y	

End of Filter IIHT205

QTaxEst In the last 12 months, have you dealt with the Inland Revenue regarding Inheritance Tax issues on just one estate or more than one estate?

One estate	1	(217)
More than one estate	2	
Don't Know	Y	

**IF QTaxEst = More than one estate
THEN ASK: Qfinali**

Qfinali Can I just check, are you currently in the process of dealing with an estate, or have the inheritance tax issues on the estates you have dealt with all been finalised?

Currently dealing with an estate	1	(218)
Inheritance tax issues have all been finalised	2	
Don't Know	Y	

IF Qfinali = Currently dealing with an estate

For the following questions, please could you think about the closed estate that you have dealt with most recently.

End of Filter Icurrent

IF Qfinali = Inheritance tax issues have all been finalised OR Qfinali = Don't Know

IF MORE THAN ONE ESTATE

For the following questions, please could you think about the estate that you have dealt with most recently.

End of Filter Skip1

End of Filter IMorEst

QIRAdIn Did the Inland Revenue request any additional information from you relating to the inheritance Tax account?

IF NECESSARY SAY

Additional information means any extra information requested by the Inland Revenue in addition to that on the form e.g. confirmation of an address, more information regarding a property.

Yes	1	(219)
No	2	
Don't Know	Y	

**IF QIRAdIn = Yes
THEN ASK: QIRNeed**

QIRNeed Do you think that the Inland Revenue needed to ask for this additional information?

Yes	1	(220)
No	2	
Don't Know	Y	

End of Filter IIRAdIn

**IF QIRNeed = No
THEN ASK: QNoNeed**

QNoNeed Why wasn't it needed? (221 - 224)

Don't Know Y (221)
End of Filter IRNoNe

QPayTax Did you have to pay any Inheritance Tax to the Inland Revenue on the estate you were dealing with?

Yes 1 (225)
No 2

**IF QPayTax = Yes
THEN ASK: Qcalc**

Qcalc Did the Inland Revenue send you inheritance tax calculations for this estate?

IF NECESSARY SAY

This would be a document showing the calculations, and providing a figure showing how much inheritance tax was due?

Yes 1 (226)
No 2
Don't Know Y

**IF Qcalc = Yes
THEN ASK: QUndCal**

QUndCal How easy did you find it to understand these calculations?

READ OUT

Very easy 1(227)
Fairly easy 2
Not very easy 3
Not at all easy 4
(Did not try to understand calculations just checked final figures) 5
Don't Know Y

End of Filter lcalc

QHowPay How did you pay the tax that was due?

READ OUT IF NECESSARY
CODE ALL THAT APPLY

Direct payment from bank/building society account of deceased 1(228)
Took out loan to pay 2
Own funds 3

Other
Other specify...

0
(229 - 232)

**IF NOT QHowPay = Direct payment from bank/building society account of deceased
THEN ASK: QBanBui**

QBanBui Were you aware that Inheritance Tax could be paid directly from the deceased's bank or building society account?

Yes	1	(233)
No	2	
Don't Know	Y	

End of Filter INotDir

**IF QHowPay = Direct payment from bank/building society account of deceased
THEN ASK: QEaseDi**

QEaseDi How easy did you find it to arrange to pay the Inheritance Tax directly from the bank or building society account(s) of the deceased?

READ OUT

Very easy	1	(234)
Fairly easy	2	
Not very easy	3	
Not at all easy	4	
Don't Know	Y	

End of Filter IDirPay

End of Filter IPayTax

QTimFas Thinking again about dealing with Inheritance Tax issues on this estate, in your view were the following stages completed in a timely fashion? ...?

READ OUT AND CODE ALL THAT APPLY

IF ANY DON'T APPLY TO RESPONDENT CODE AS NOT APPLICABLE

Yes, timely fashion	1	(235)
No	2	
Not applicable	3	
Don't Know	Y	

This question is repeated for the following loop values:

- Obtaining probate
- Agreeing the amount of tax to be paid
- Obtaining a receipt for payment of IHT

A total of 3 iterations occupying columns (235) to (237)

Qdv As far as you are aware was the District Valuer involved in your case?

Yes	1	(238)
No	2	
Don't Know	Y	

IF Qdv = Yes
THEN ASK: Qdvertime

Qdvertime In your view was the work of the District Valuer completed in a timely fashion?

Yes, timeley fashion	1	(239)
No	2	
Don't Know	Y	

End of Filter Idv

QReaTim In your view was the whole case settled in a reasonable timescale?

Yes	1	(240)
No	2	
Don't Know	Y	

IF QReaTim = No
THEN ASK: QWhyUnr

QWhyUnr Why not? (241 - 244)

Don't Know	Y	(241)
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End of Filter INotRea

QHowInf How well do you feel you were kept informed by the Inland Revenue about what was happening throughout the process?

READ OUT

Very well	1	(245)
Fairly well	2	
Not very well	3	
Not at all well	4	
Don't Know	Y	

**IF QHowInf = Not very well OR QHowInf = Not at all well
THEN ASK: QWhyNot**

QWhyNot Why do you say that?

Don't Know

Y

(246 - 249)
(246)

End of Filter INotWel

QOverall Overall, how satisfied are you with the service you received from the Inland Revenue when dealing with Inheritance Tax?

READ OUT

Very satisfied

1

(250)

Fairly satisfied

2

Not very satisfied

3

Not at all satisfied

4

Don't Know

Y

**IF QOverall = Not very satisfied OR QOverall = Not at all satisfied
THEN ASK: QNotSat**

QNotSat Why do you say that?

Don't Know

Y

(251 - 254)
(251)