

# INFORMED CONSENT

**Title of the research: "**Proposal of the KKANNS instrument based on the reform of the tax legislation related to the Peruvian General Sales Tax for the interpretation of business development".

## Purpose and procedures

I have been informed that the title of this research is "Proposal of the KKANNS instrument based on the reform of the tax legislation related to the Peruvian General Sales Tax for the interpretation of business development". The objective of this study is: to elucidate in detail the problems and their relationship between tax changes and the economic development of companies in relation to the IGV. This project is being carried out by Nelly Moreno Leyva, Karen Yosio Mamani Monrroy, Jorge Sánchez Garcés, Kodi Santander Paja, David Oswaldo Noha Ticona, the project is carried out by the Universidad Peruana Unión. The questionnaire has a duration of approximately 30 minutes on January 10, 2022, will be recorded and transcribed. The information obtained in the questionnaire will be used to make a written publication.

## Voluntary participation

I have been informed that my participation in the study is completely voluntary and that I have the right to withdraw my consent at any point before the report is finalized, without penalty. The same applies for my initial refusal to participate in this project.

I have been advised that if I have any questions about my consent or about the study I may contact:

I have read the consent form and heard the investigator's oral explanations. My questions concerning the study have been satisfactorily answered. As proof of voluntary consent to participate in this study, I sign below.

**Respondent's signature**

**First and last names: DNI:**

**QUESTIONNAIRE**

**"Exploratory analysis for understanding business development based on its tax compliance indicators".**

**Demographic data**

1. Type of activity
   1. Services
   2. Restaurants
   3. Industry
   4. Mining
   5. Trade
   6. Others
2. If your activity is commercial, please indicate the type of commerce, Write your answer:
3. Enter the ISIC code of your activity, Type your answer:
4. Indicate whether you are a legal or natural person.
   1. Legal entity
   2. Natural person
5. If you are a legal entity, please indicate the type of company of your company, please check your answer:
   1. E.I.R.L.
   2. S.A.
   3. S.A.A.
   4. S.R.L.
   5. S.A.C.
   6. Others
6. Indicate the level of income of your company, Choose the option:
   1. 0 to 150 UIT
   2. 150 to 1700 UIT
   3. 1700 or more
7. Where is your tax domicile located?

Department:

Province:

District:

1. Number of workers per shift:
   1. 0 a 5
   2. 5 a 20
   3. 20 or more
2. Do you have branches?
   1. YES
   2. NO
3. If you have branches, please mention the number of branches, Write your answer:

# Mark with X in the corresponding boxes according to the following alternatives

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **NEVER** | **ALMOST NEVER** | **SOMETIMES** | **ALMOST ALWAYS** | **ALWAYS** |

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| **QUESTIONNAIRE** | | | | | |
| **D1 - KNOWLEDGE, TAX COMPLIANCE**  To have the understanding and responsibility of the link between the creditor and the tax debtor with the obligations.  prosecutors. | **NEVER** | **ALMOST**  **NEVER** | **SOMETIMES** | **ALMOST**  **ALWAYS** | **ALWAYS** |
| 1. Is the company in compliance with its tax obligations? |  |  |  |  |  |
| 2. Does the company comply with the payment of its tax obligations on the established due dates? |  |  |  |  |  |
| 3. Does the working capital of your company decrease due to the payment of IGV taxes? |  |  |  |  |  |
| **REDUCTION OF THE VAT RATE**  Answer the following questions only if your business applied the reduction of IGV tax from 18% to 10%. Otherwise, go to the next section. | **NEVER** | **ALMOST**  **NEVER** | **SOMETIMES** | **ALMOST**  **ALWAYS** | **ALWAYS** |
| 5. Did this reduction allow you to increase liquidity in your company? |  |  |  |  |  |
| 6. Did this reduction allow for a reactivation of your company? |  |  |  |  |  |
| 7. Did this reduction allow the cancellation of your overdue expenses? |  |  |  |  |  |
| **FAIR IGV**  It is a tax benefit that allows MSEs with annual sales of up to 1700 UIT to extend the payment of the IGV of a tax period for up to 3 months. | **NEVER** | **ALMOST**  **NEVER** | **SOMETIMES** | **ALMOST**  **ALWAYS** | **ALWAYS** |
| 9. Is it common to use the fair IGV in order to defer your company's debt? |  |  |  |  |  |
| 10. When you use the fair IGV, do you keep a strict control of the due dates to make the respective payments? |  |  |  |  |  |
| 11. Do you consider that applying fair IGV increases the liquidity of your company? |  |  |  |  |  |
| **TAX CREDIT**  The IGV generated by the company's purchase operations, used to deduct the IGV tax on a monthly basis. | **NEVER** | **ALMOST**  **NEVER** | **SOMETIMES** | **ALMOST**  **ALWAYS** | **ALWAYS** |
| 12. For the use of the tax credit, do you consider all the invoices of purchases and expenses? |  |  |  |  |  |
| 13. Do you consider the receipts and/or lost documents for the use of the IGV tax credit? |  |  |  |  |  |
| 14. Do you consider the operations for rendering services of non-domiciled persons as a tax credit? |  |  |  |  |  |

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| **IGV ADMINISTRATIVE SYSTEMS**  Advance IGV collection systems, by means of corporate operations, regulated under the rules and regulations of the  tax. | **NEVER** | **ALMOST**  **NEVER** | **SOMETIMES** | **ALMOST**  **ALWAYS** | **ALWAYS** |
| 15. Does the company use tools to control detrations funds? |  |  |  |  |  |
| 16. Are the monthly detrations sufficient for the payment of IGV? |  |  |  |  |  |
| 17. Do you consider that SPOT affects the opportunity cost of money? |  |  |  |  |  |
| 18. Do you consider that the SPOT subtracts from the company's working capital? |  |  |  |  |  |
| 19. Do you keep track of your perceptions made by the perception agents? |  |  |  |  |  |
| 20. Do you keep track of your withholdings made by withholding agents? |  |  |  |  |  |
| 21. Have your requests for refund of the balance of unapplied tax credits been denied? |  |  |  |  |  |
| 22. Have your requests for refund of the balance of withholdings not applied been denied? |  |  |  |  |  |
| 23. Does the company's overall liquidity ratio decrease due to withholdings? |  |  |  |  |  |
| **RESPONSIBILITIES TAX OBLIGATIONS**  Proper tax compliance in a timely manner established by the tax authority. | **NEVER** | **ALMOST**  **NEVER** | **SOMETIMES** | **ALMOST**  **ALWAYS** | **ALWAYS** |
| 24. Does your company benefit from the new criterion of non-capitalization of interest by SUNAT? |  |  |  |  |  |
| 25. With the increase in the UIT, has your company been able to make a greater deduction for expenses? |  |  |  |  |  |
| 26. Is it good for your company that the regulatory limits have increased due to the increase in the ITU? |  |  |  |  |  |

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| **RESPONSIBILITIES TAX OBLIGATIONS**  Proper tax compliance in a timely manner  established by the tax authority. | **NEVER** | **ALMOST**  **NEVER** | **SOMETIMES** | **ALMOST**  **ALWAYS** | **ALWAYS** |
| 27. Has the decrease in banking penetration been favorable for your economic operations? |  |  |  |  |  |
| 28. Do you foresee your company's economic status as favorable in relation to the exoneration of services and economic goods from IGV until 2025? |  |  |  |  |  |

***Thank you very much!***