

Indonesian Tax Complexity Survey

This survey consists of 41 questions, some of them are conditional questions regarding the job position of the participants. Q1.1 is actually not a question but mandatory information to all participants. It is coded as a question due to technical reasons. The survey is divided into seven blocks listed below:

Block: Introduction (2 Questions)

Block: Tax Code Complexity (7 Questions)

Block: Tax Framework Complexity (13 Questions)

Block: General Perception and Perspective on Tax Complexity (10 Questions)

Block: Demography of the Tax Officer (3 Questions)

Block: Demography of Taxpayers (2 Questions)

Block: General Demography (4 Questions)

Start of Block: Introduction

Q1.1 Welcome to the Indonesian Tax Complexity Survey!

Dear Indonesian tax officers and taxpayers,

Thank you for participating in our survey study! We would like your help and ask you to answer a few questions about tax complexity. This survey is completely anonymous and confidential. It is not possible to identify you or your answers. Data will be analyzed in the aggregate. The survey should take about 20 minutes.

We have set up this research project to gain systematic insights into the development and state of tax complexity to which tax administrations and taxpayers are exposed in Indonesia.

Prior studies document that tax complexity has become an important feature of a tax system in recent years, inducing compliance costs, tax planning opportunities and being likely to influence the decisions of tax administrations and taxpayers in different ways. We want to identify areas of the tax code and framework that particularly drive tax complexity. For this purpose, we need your view on tax complexity and your professional experience with tax complexity.

Thank you for helping us to contribute to improving the tax system.

Best regards,

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Q1.2

By participating in the survey you confirm the [Information on data processing](#).

- ☐ I am a Tax Officer
- ☐ I am working for/own a corporate taxpayer
- ☐ I do not want to participate

End of Block: Introduction

Start of Block: Tax Code Complexity

Q2.1

Tax code complexity

"Tax code complexity" describes the difficulty of reading, understanding and complying with tax regulations that are affected by five complexity drivers: ambiguity & interpretation, change, computation, detail, and record keeping. Therefore, we identified 11 internationally comparable tax regulations serving as dimensions for the tax code complexity.

How important do you consider the following regulations to be?

"Important" means that this regulation has a significant impact (i.e. expressed as time spent in your daily work).

	Not at all important	Slightly important	Moderately important	Very important	Extremely important
Capital Gains/Losses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Corporate Reorganization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Depreciation & Amortization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Investment Incentives	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Statutory Tax Rate	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Loss Offset	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Royalties	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dividends	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Interest	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Transfer Pricing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Permanent Establishment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q2.2

To what extent do you think “ambiguity & interpretation” contribute to the complexity of the regulations listed below?

“Ambiguity & interpretation” means a regulation is phrased in an unclear, imprecise and/or ambiguous manner so that different interpretations are possible.

	No Extent	Little Extent	Some Extent	Great Extent	Very Great Extent
Capital Gains/Losses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Corporate Reorganization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Depreciation & Amortization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Investment Incentives	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Statutory Tax Rate	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Loss Offset	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Royalties	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dividends	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Interest	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Transfer Pricing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Permanent Establishment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q2.3

To what extent do you think “change” contributes to the complexity of the regulations listed below?

“Change” means a regulation is frequently changed and the changes are extensive in terms of quantity and/or scope.

	No Extent	Little Extent	Some Extent	Great Extent	Very Great Extent
Capital Gains/Losses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Corporate Reorganization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Depreciation & Amortization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Investment Incentives	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Statutory Tax Rate	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Loss Offset	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Royalties	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dividends	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Interest	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Transfer Pricing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Permanent Establishment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q2.4

To what extent do you think “computation” contributes to the complexity of the regulations listed below?

"Computation" means calculations necessary to prove a regulation's (non-)applicability and/or to determine the specific tax treatment.

	No Extent	Little Extent	Some Extent	Great Extent	Very Great Extent
Capital Gains/Losses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Corporate Reorganization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Depreciation & Amortization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Investment Incentives	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Statutory Tax Rate	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Loss Offset	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Royalties	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dividends	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Interest	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Transfer Pricing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Permanent Establishment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q2.5

To what extent do you think “detail” contributes to the complexity of the regulations listed below?

"Detail" means numerous rules, exceptions to rules and/or cross-references to other rules.

	No Extent	Little Extent	Some Extent	Great Extent	Very Great Extent
Capital Gains/Losses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Corporate Reorganization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Depreciation & Amortization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Investment Incentives	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Statutory Tax Rate	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Loss Offset	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Royalties	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dividends	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Interest	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Transfer Pricing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Permanent Establishment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q2.6

To what extent do you think “record keeping” contributes to the complexity of the regulations listed below?

“Record keeping” means records and documents must be kept to substantiate all claims under a regulation and/or to complete the tax return.

	No Extent	Little Extent	Some Extent	Great Extent	Very Great Extent
Capital Gains/Losses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Corporate Reorganization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Depreciation & Amortization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Investment Incentives	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Statutory Tax Rate	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Loss Offset	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Royalties	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dividends	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Interest	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Transfer Pricing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Permanent Establishment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q2.7

To what extent do you think do the drivers listed below on average contribute to the complexity of income tax rules?

	No Extent	Little Extent	Some Extent	Great Extent	Very Great Extent
Ambiguity & Interpretation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Change	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Computation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Detail	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Record Keeping	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

End of Block: Tax Code Complexity

Start of Block: Tax Framework Complexity

Q3.1

Tax framework complexity

"Tax framework complexity" describes the complexity that arises from the legislative and administrative processes and features within a tax system and is measured in five dimensions: guidance, enactment, payment and filing, audits, and objection and appeals.

Does the tax authority provide sufficient documents in order to resolve uncertainties?

Public rulings are published statements describing how a tax authority will apply the tax code in particular situations.

Private rulings are unpublished statements by the tax authority in response to specific requests from taxpayers seeking clarification of how tax law would apply in relation to a proposed or completed transaction.

Oral or written advice in this context is an informal opinion on tax matters that taxpayers can request by contacting the tax authority (e.g., by telephone or email).

	Never	Rarely	Sometimes	Often	Always
Public rulings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Private rulings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Oral or written advice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q3.2

Are there various substantial business issues and/or transactions whose tax treatment is not codified in tax law?

☐ No

☐ Yes (please mention) _____

Q3.3

To what extent does the existence of international soft law offer support by providing additional information in dealing with tax law?

International soft law is defined as rules that are neither strictly binding in nature nor completely lacking legal significance, e.g. the OECD guidelines.

- ☐ Never
 - ☐ Rarely
 - ☐ Sometimes
 - ☐ Often
 - ☐ Always
-

Q3.4

Regarding the tax legislative process, which of the following aspects regularly cause problems?

(Check all answers that apply)

- ☐ Access to enacted tax legislation
 - ☐ Influence of third parties
 - ☐ Quality of tax legislation drafting
 - ☐ Time at which tax legislation becomes effective
 - ☐ Time between the announcement of tax changes and their enactment
 - ☒ None of the above
-

Q3.5

Do you actively participate in legislative processes in tax law or have you already participated in the legislative process, e.g., by preparing drafts or giving opinions?

- ☐ Never
 - ☐ Rarely
 - ☐ Sometimes
 - ☐ Often
 - ☐ Always
-

Q3.6

Regarding the payment of corporate income taxes, which of the following aspects regularly cause problems?

(Check all answers that apply)

- ☐ Computing tax payments
- ☐ Determining due dates for tax payments
- ☐ Refunding overpaid corporate income taxes
- ☐ (Electronic) remittance of tax payments
- ☐ ☒ None of the above

Q3.7

Regarding the filing of corporate income tax returns, which of the following aspects regularly cause problems?

(Check all answers that apply)

- ☐ Determining due dates for filing tax returns
 - ☐ Managing the number of tax returns during a year
 - ☐ Preparing tax returns
 - ☐ (Electronic) transmission of tax returns
 - ☐ ☒ None of the above
-

Q3.8

To what extent does the tax authority provide helpful written instructions on how to file tax returns?

- ☐ No Extent
 - ☐ Little Extent
 - ☐ Some Extent
 - ☐ Great Extent
 - ☐ Very Great Extent
-

Q3.9

Does the tax authority provide sufficient additional documents or guidance that clearly outline the tax audit process?

- ☐ Never
 - ☐ Rarely
 - ☐ Sometimes
 - ☐ Often
 - ☐ Always
-

Q3.10

Regarding the anticipation of tax audits, which of the following do you consider a serious problem?

(Check all answers that apply)

- ☐ Absence of a regular tax audit cycle
 - ☐ Late or no notification of the upcoming tax audit
 - ☐ Little or no disclosure of selection criteria for tax audit targets
 - ☐ Poor or no communication of topics to be covered by the tax audit
 - ☐ ☒ None of the above
-

Q3.11

Regarding the tax audit process, which of the following do you consider a serious problem?

(Check all answers that apply)

- ☐ Inconsistent decisions by tax officers
- ☐ Ineffectiveness of sanctions imposed in case of violations
- ☐ Lack of experience or technical skill of tax officers
- ☐ Offensive or unethical behavior by tax officers
- ☐ ☒ None of the above

Q3.12

Does the tax authority provide sufficient additional documents or guidance that clearly outline the tax objection/appeal process?

	Never	Rarely	Sometimes	Often	Always
Objection	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Appeal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q3.13

Regarding the treatment of tax objection/appeals, which of the following do you consider a serious problem?

(Check all answers that apply)

	Objection	Appeal
Inconsistent decisions	<input type="checkbox"/>	<input type="checkbox"/>
Influence of third parties	<input type="checkbox"/>	<input type="checkbox"/>
Lack of (specialized) agents/staff	<input type="checkbox"/>	<input type="checkbox"/>
Unpredictable completion time	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> None of the above	<input type="checkbox"/>	<input type="checkbox"/>

Q4.1

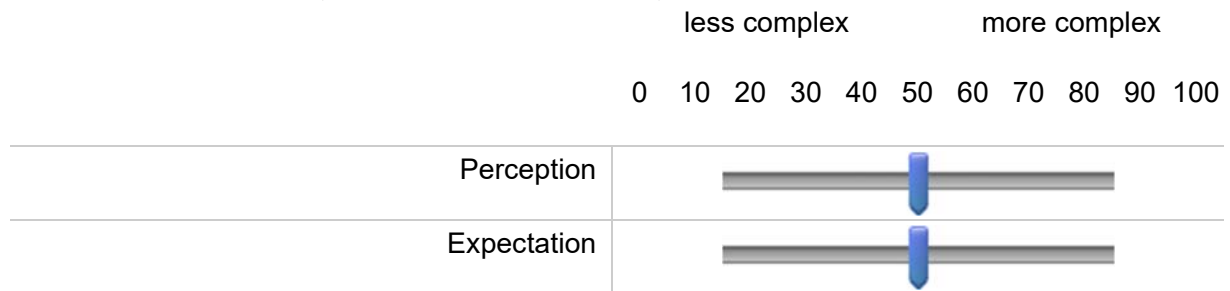
General Perception and Perspective on Tax Complexity

How complex do you perceive and expect the "Tax Code" in general:

"Tax code complexity" describes the difficulty of reading, understanding and complying with tax regulations that are affected by five complexity drivers: ambiguity & interpretation, change, computation, detail, and record keeping.

Perception means how you perceive tax complexity in reality.

Expectation means how you want the tax complexity to be in the future.



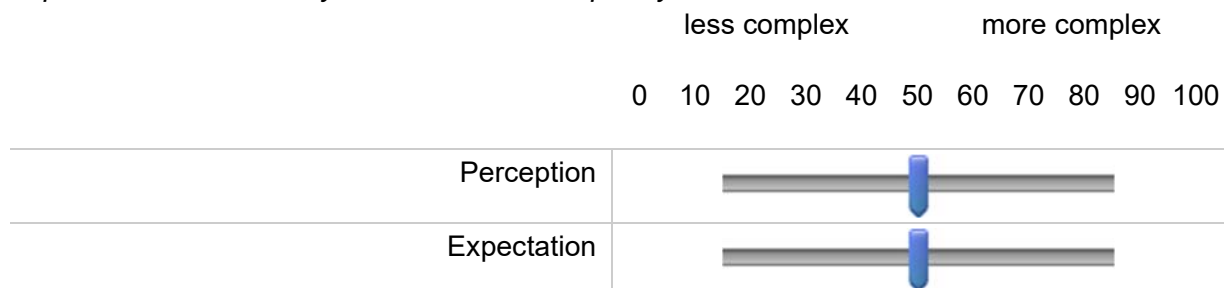
Q4.2

How complex do you perceive and expect the "Tax Framework" in general:

"Tax framework complexity" describes the complexity that arises from the legislative and administrative processes and features within a tax system and is measured in five dimensions: guidance, enactment, payment and filing, audits, and objection and appeals.

Perception means how you perceive tax complexity in reality.

Expectation means how you want the tax complexity to be in the future.



Q4.3

How strongly do you agree with the following statements about tax complexity?

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
Tax complexity has increased over the last 5 years.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax complexity will lead to additional efforts in tax administration in the upcoming years.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax complexity will lead to additional efforts in tax compliance in the upcoming years.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax complexity is increased by growing cross-border economic activities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax complexity is increased by growing digital business models.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q4.4

Does tax complexity harm your institution?

- ☐ Never
- ☐ Rarely
- ☐ Sometimes
- ☐ Often
- ☐ Always

Display This Question:

*If By participating in the survey you confirm the Information on data processing. = I am a Tax Officer
And Does tax complexity harm your institution? != Never*

Q4.5

How does tax complexity harm your institution?

(Check all answers that apply)

- ☐ Decline in payment compliance
 - ☐ Decline in administrative compliance
 - ☐ Increase in tax administration cost
 - ☐ More tax risk
 - ☐ More disputes
 - ☐ Other (please mention)
-

Display This Question:

If By participating in the survey you confirm the Information on data processing. = I am working for/own a corporate taxpayer

And Does tax complexity harm your institution? != Never

Q4.6

How does tax complexity harm your company?

(Check all answers that apply)

- ☐ Increase in tax expense
 - ☐ Increase in tax compliance cost
 - ☐ More tax risk
 - ☐ More disputes
 - ☐ Other (please mention)
-

Q4.7

Does your institution also benefit from tax complexity?

- ☐ Never
 - ☐ Rarely
 - ☐ Sometimes
 - ☐ Often
 - ☐ Always
-

Display This Question:

*If By participating in the survey you confirm the Information on data processing. = I am a Tax Officer
And Does your institution also benefit from tax complexity? != Never*

Q4.8

How does your institution benefit from tax complexity?

(Check all answers that apply)

- ☐ Enhanced payment compliance
- ☐ Enhanced administrative compliance
- ☐ Less tax risk
- ☐ Fewer disputes
- ☐ Other (please mention)

Display This Question:

If By participating in the survey you confirm the Information on data processing. = I am working for/own a corporate taxpayer

And Does your institution also benefit from tax complexity? != Never

Q4.9

How does your company benefit from tax complexity?

(Check all answers that apply)

- ☐ Enhanced payment compliance
 - ☐ Enhanced administrative compliance
 - ☐ More/better tax planning opportunities
 - ☐ Less tax risk
 - ☐ Fewer disputes
 - ☐ Other (please mention)
-

Q4.10

What should the government do to fight tax complexity?

(Check all answers that apply)

- ☐ enacting principle-based instead of rule-based regulations
 - ☐ enhancing cooperation between the tax authority and taxpayers
 - ☐ optimization of the use of information technology
 - ☐ other (please mention)
-

End of Block: General Perception and Perspective on Tax Complexity

Start of Block: Demography of the Tax Officer

Q5.1

What is your current position?

- ☐ Echelon Officer/Management
 - ☐ Account Representative
 - ☐ Tax Objection/Appeal Reviewer
 - ☐ Tax Auditor
 - ☐ Other Administrative Staff
 - ☐ Other (please mention) _____
-

Q5.2

What is the main focus of your work?

- ☐ Tax revenue collection
 - ☐ Taxpayers service
 - ☐ Tax disputes
 - ☐ Tax regulation
 - ☐ Information infrastructure
 - ☐ Public relations
 - ☐ General management
 - ☐ Other (please mention) _____
-

Q5.3

In which type of office do you work?

- ☐ Head Office
- ☐ Regional Office
- ☐ Large/Special Taxpayers Office
- ☐ Medium Taxpayers Tax Office
- ☐ Small Taxpayers Tax Office
- ☐ Other (please mention) _____

End of Block: Demography of the Tax Officer

Start of Block: Demography of Taxpayers

Q6.1

What is your current position in your company?

- ☐ Director/Partner/Principal
 - ☐ Manager/Senior Staff
 - ☐ Junior Assistant/Staff
 - ☐ Other (please mention) _____
-

Q6.2

By which type of Tax Office is your company administered?

- ☐ Large/Special Taxpayers Tax Office
- ☐ Medium Taxpayers Tax Office
- ☐ Small Taxpayers Tax Office

Q7.1 How long have you been working in taxation?

- ☐ 15 years or more
 - ☐ 10 years or more but fewer than 15 years
 - ☐ 5 years or more but fewer than 10 years
 - ☐ Fewer than 5 years
-

Q7.2

What is your highest educational qualification?

- ☐ Doctoral or equivalent level
 - ☐ Master or equivalent level
 - ☐ Bachelor or equivalent level
 - ☐ Diploma III
 - ☐ Diploma I or II
 - ☐ Other (please mention) _____
-

Q7.3

What was your field of education?

- ☐ Business and administration
 - ☐ Law
 - ☐ Fiscal Policy
 - ☐ Other (please mention) _____
-

Q7.4

Please specify your gender.

- ☐ Male
- ☐ Female
- ☐ Prefer not to answer

End of Block: General Demography
