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SURVEY AMONG REPRESENTATIVES OF THE PRIVATE SECTOR, 3RD EDITION

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EXECUTIVE SUMMARY

This survey has as aim to evaluate perceptions, attitudes, practices, and results in the areas of interest of the BRITE program, and namely the administration and taxes, facilitating import/export, deeper understanding of needs of the local entrepreneurs and other regulatory reforms.

General Aspects

The interviewing of company representatives took place according to predetermined quotas (described in detail in the chapter *Methodology: VAT payers or non VAT payers, regions, importers and exporters*) in order to ensure a favorable basis for evaluation of the areas of interest of the BRITE program. At the same time, the obtained sample allows the possibility of adjusting to the official data of the National Bureau of Statistics in order to evaluate various aspects at national level.

The majority of the interviewed companies are VAT payers (71%). The companies that practice import and export are mainly VAT payers, and at the same time are medium and large companies. Out of the interviewed entities, 22% are importers, 6% - exporters, and 14% - both importers and exporters. The interviews were conducted in all regions of the republic (North, Center and South) according to quota, the majority being localized in the city of Chisinau (55%). Most of the companies have the following main fields of activity, as stated by the classifier of the National Bureau of Statistics:

- Wholesale and retail trade, repair of motor vehicles, household and personal goods
- Manufacturing industry
- Agriculture, hunting and forestry
- Other activities of community, social and personal services

Regarding the position occupied by the responder, in the survey took part, to a larger extent, company accountants who know the best the issues related to taxes, after which – executives, middle level managers and department heads.

The majority of economic agents are not part of any business association. Importing and exporting enterprises are medium and large. They, compared to the other companies, are mostly part of a business association. These associations are: the Chamber of Commerce and Industry and specialized associations or branch associations (belonging to banks, accountants, farmers etc.).

The majority of companies have indicated that they do not participate in the public-private dialogue. Frequently the participation to the public-private dialogue takes places directly through the workgroups created by public authorities. To a lesser extent are used the indirect methods of participation to the public-private dialogue, through business associations that represent member companies and by sending letters to the public authorities.

About two thirds of the respondent companies use the digital signature. To a higher extent it is used by VAT paying enterprises, by companies located in Chisinau and by large companies. Electronic services used by more than half the respondents are: Electronic declaration (reporting to STS), Taxpayers current account (STS), Electronic reporting to CNAS (e-CNAS), and

Electronic reporting to CNAM (e-CNAM). The usefulness of the said services was appreciated positively by the majority of company representatives (who offered an average scoring higher than 4.4 on a scale from 1 to 5).

Across Border Trade

The given chapter contains only estimations from the importing and/or exporting companies regarding practices, regulations, and customs procedures. A considerable part (67%) of the interviewed companies uses the services of a customs broker. At the same time, a third of the enterprises uses the services of a customs broker “sometimes” or “never”.

About a half of the interviewed companies appreciated positively their knowledge regarding customs regulations and procedures. At the same time, the representatives of the companies that have not offered a maximum appreciation of their knowledge regarding customs regulations and procedures were asked to point out the subjects they would be interested to be approached in the framework of eventual trainings. Most of times, importers and exporters mentioned that they would be interested to learn about: “Customs fees, taxes and exemptions”, “Everything regarding new reforms, regulations, amendments” and “Import procedures”.

When asked if the customs clearance procedure for the year 2014 was modified in comparison to 2013, the majority indicated that the amount of time is approximately the same. At the same time, a quarter of the interviewed think that in 2014 the customs clearance lasts less than in 2013, and 29% - that at the Border Crossing Points, compared to Internal Customs Points customs clearance takes less time in 2014. Regarding the facilitation of clearance, the economic agents were asked about the main setbacks they run into while importing or exporting and their answers were recorded word-for-word. Most of the times the respondent companies related that *taxes are expensive; the procedures of issuing documents* are lengthy (bureaucracy); they mentioned *corruption at customs* and *the long wait at the customs*.

The majority of exporters and importers do not know the information about the Deep and Comprehensive Free Trade Agreement RM – EU (DCFTA). Those who know or have heard about DCFTA believe to a higher extent that they will have more opportunities to export to the EU once the agreement is implemented. At the same time, there are companies that already export or increased their production capacity to export more to the EU or intend to export in the future. Regarding the import and export opportunities, the entrepreneurs were asked what they thought about the possibility to trade through the Giurgiulesti Port. The majority of the interviewed companies pointed that they would not export/import through the said port. The mentioned reasons of not exporting and/or importing refer to the lack of necessity for this option, the convenience of land transportation, port proximity and non profitability.

Half of the exporters and importers think that as a result of the crisis in Ukraine the amount of import and export has not changed. At the same time more than a quarter of exporters point that the amount of export decreased (29%) and a quarter of importers mention the same about the amount of imports (25%).

Regarding the fines from the Customs Service, the majority of the economic agents mentioned that they were never applied fines by the said institution. At the same time the number of enterprises that were ever applied fines is higher in 2013 compared to 2014, and several companies that were fined both in 2014 and in 2013 mentioned that the number of fines decreased in 2014.

Regarding the notoriety of reforms among importers and exporters, the most known are: the Implementation of the current account of the taxpayer, Implementation of electronic export,

Customs clearance at the border for export and the Postponement of customs taxes and VAT for the period of 180 days.

Taxation

The representatives of companies were asked to appreciate the amount of time necessary for the payment of fees and taxes. The majority of companies appreciated this amount of time as being a short and a very short one (59% and 54% in the case of the weighted sample according to NBS). Asked about the attitude of the representatives of the State Tax Service towards taxpayers, the majority reported it as good. Regarding the way the attitude of the representatives of the same institution has changed during the last year (2013-2014), the respondents consider that the attitude remained the same (56%), and a third consider that it evolved for the better. Generally, the level of professionalism of the representatives of the State Tax Service was most frequently appreciated as “medium”, and “high” – by some of the companies. Out of the characteristics that regard the level of professionalism of the tax officials (*quickness to give an answer; willingness to help; politeness of the staff; offer of consultancy / complete information*) the most positively was estimated the politeness of the staff.

Regulation of Entrepreneurial Activity

For the majority of enterprises, the practiced activity supposes obtaining of at least one trade permit. The average length of time for obtaining the trade permit for the respondent companies is approximately one month. At the same time 23% of the enterprises claim that they do not need a trade permit.

While evaluating the ease of obtaining the certificates named in the questionnaire, may be pointed the fact that representatives of several companies consider easier to obtain the certificate regarding the absence or existence of arrears to the national public budget (46%), Trade permit (44%), and Sanitary permit (39%). The majority of economic agents could not evaluate the ease of obtaining the Sanitary Veterinary permit, Construction permit and that of the Veterinary Notice for import/export. Regarding procedures, from the list in the questionnaire the easiest is considered the payment of taxes and connection to electricity, and rather difficult – obtaining of a license.

The average time estimated by the economic agents for preparing, elaborating and submitting the reports to the National Bureau of Statistics, State Tax Service, National Social Insurance House and National Medical Insurance House is approximately 6-7 days. The method of submission of the reports by the respondent companies varies depending on the institution and report. The reports to the State Tax Service are presented by companies, preponderantly in electronic form by internet, and the reports to the National Bureau of Statistics – personally, in printed or handwritten form.

The company representatives were asked their opinion regarding the possibility of an eventual unification of the database/method of calculation for the income tax, contributions to the state social insurance and to the medical assistance. As a result, most of the respondents consider that it would be better if the database/method of calculation is unified, although some of them consider this to be impossible (19%). The main arguments pro unification of the mentioned database/method of calculation were related to the convenience and ease for accountants, and certainly timesaving.

Another question was related to the consolidation of reports submitted to the State Tax Service, National Bureau of Statistics, National Social Insurance House and National Medical Insurance Company, where respondents indicated almost equally that “it would be good” and “I do not think it is possible”.

Strategic Communication

The majority of respondents knows or heard about the implementation of the Taxpayers Current Account, and a part of them even benefitted from its implementation. The main benefits brought by reform are considered: moneysaving, and to a greater extent – timesaving. The majority of interviewed companies have access to the Taxpayers Current Account service (59% and 52% in the case of the weighted sample, according to NBS). The service is used with varying frequency by the company representatives and the majority has had no difficulties or serious errors in its use. Regarding the notoriety of websites, almost all respondent companies know about the websites www.fisc.md and www.servicii.fisc.md, these being the most visited from the list of websites indicated in the questionnaire. The websites of the institutions mentioned in the questionnaires are considered useful by the majority of respondents who know them and use them (this is about both the websites indicated above, and the less visited websites www.cuspoms.gov.md, www.mec.gov.md and www.particip.gov.md).

When asked to estimate various characteristics (*Relevance of answer, Transparency and Response time*) related to the interaction with the State Tax Service, Customs Service and the National Agency for Food Safety it was noticed that the opinion referring to characteristics is similar and varies only based on the institution. In most cases the respondents offered positive answers (*very satisfied* and *satisfied*) and neutral answers (neither satisfied nor unsatisfied) for the institutions they could offer estimates.

Consultancy services that most economic agents used are: the Contact Service Fiscservinform - 022 822 222 (36%) and Taxpayer assistance - 08000 1525 (33%). Fewer used the Anticorruption Hotline of the State Tax Service (13%), and the majority of those who called the hotline are satisfied by its services (82%).

The majority of companies do not receive email alerts from the State Tax Service, but they signaled that they would like to receive them, and especially: *alerts regarding planned checking of the company, alerts regarding payment deadlines or the deadline for filling in of declarations, notes regarding current business practices and alerts regarding legislation amendments.*

The main information sources of the company representatives about business reforms are:

- Internet, state institution websites
- Internet, news websites
- Specialized magazines
- Specialized newspapers
- TV, Radio
- Events
- Specialized conferences
- Friends/acquaintances

INTRODUCTION

The given survey was conducted by the *Magenta Consulting* Company for the BRITE project (Trade, Investments and Regulation of Entrepreneurial Activity).

GOAL AND OBJECTIVES OF THE SURVEY

The goal of the survey is to evaluate perceptions, attitudes, practices and results in the areas of interest of the BRITE program, and namely administration and payment of taxes, facilitation of import/export and other regulatory reforms and understanding of the local entrepreneurs needs.

The survey has four main objectives:

- To understand exactly the necessities of the local entrepreneurs, their attributions, perceptions, priorities regarding the business environment and its optimization.
- To establish quantitative baselines in order to offer effort monitoring and evaluation opportunities.
- To determine project progress until present in regards to the improvement of the business environment.
- To highlight current activities and those from the future.

METHODOLOGY APPLIED

The data presented in this report were collected through face to face interviews based on a structured questionnaire that included both open and closed questions.

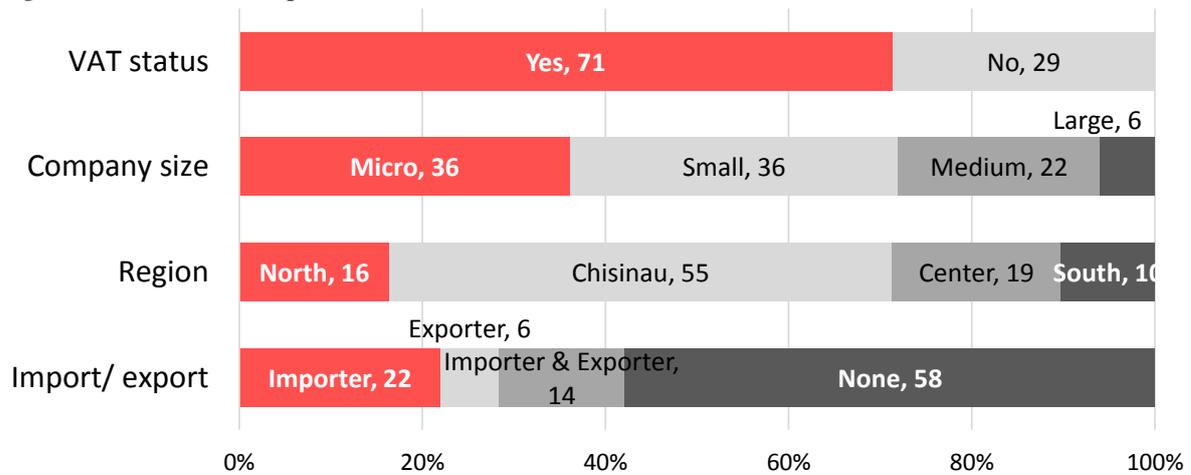
Sample and data collection

There were conducted 1194 interviews with legal entities, managers, executives, administrators, accountants or persons from the administration from various regions of the republic. The planning of interviews and sampling was performed based on the quotas offered by the beneficiary. The quotas for planned interviews are presented in the table below, and it contains information about the number or proportion of conducted interviews based on various criteria, such as region and characteristics of the companies (importer, exporter, VAT payer and non VAT payer).

Table 1: Quotas used for sampling

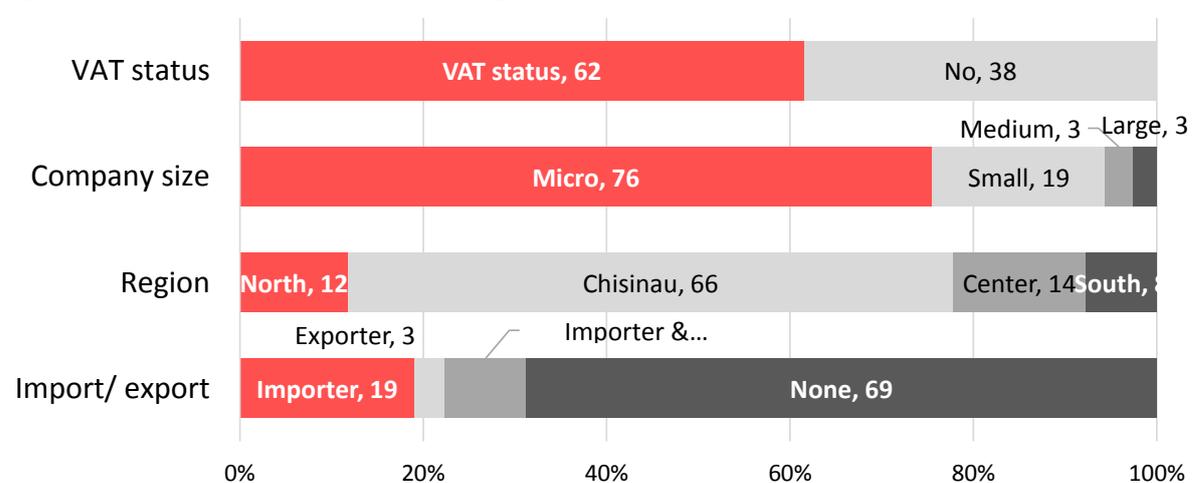
| | | VAT | Non-VAT | Importer | Exporter |
|--------|----------|---------|---------|----------|----------|
| | | % | N | N | N |
| Region | Chişinău | Max 60% | Min 120 | 350 | 200 |
| | North | Min 15% | Min 55 | | |
| | Center | Min 10% | Min 45 | | |
| | South | Min 10% | Min 30 | | |
| Total | | 100% | 250 | 350 | 200 |

Figure 1: General sample, N=1194, %



The interviewing of the representatives of the company assumed following the quotas that influenced the general structure of the companies present in the sample (quotas with the minimum number of importers and exporters present in the sample). For a parallel analysis of results on national level, the data was weighted based on the data of the National Bureau of Statistics where they were adjusted to the general structure of the companies. For weighting were used the variables Region (North, Center, Chisinau, South) and de dimension of the enterprise (micro, small, medium, large).

Figure 2: General weighted (NBS) sample, N=1194, %



Structure of the questionnaire

The questionnaire was elaborated by the BRITE program. The questionnaire was translated into Romanian and Russian for ensuring a better understanding of the questions by the respondent. The questionnaire was pretested in order to avoid misunderstanding of the wording used in the questionnaire.

Interviewing

The data were collected by the method of face to face interviews. The respondents were selected according to pre-established conditions in the sample, based on region and type of enterprise. The interviews were performed by a team of interviewers who participated previously in many other

similar projects. Interviewers were preliminarily trained and informed about the goal of the survey, the specifics of the industry and the way in which the collected data will be analyzed. The interviews were performed in the language preferred by each respondent (Romanian or Russian). In the process of data collection took part a team of 55 interviewers.

Data analysis

The data analysis was performed from the quantitative point of view. The interpretation of data was realized with the help of a special program – SPSS with descriptive and multi-criteria statistical interpretation. Each area of interest was analyzed based on geographic region and type of activity.

OBSERVATIONS IN THE PROCESS OF DATA COLLECTION AND RECOMMENDATIONS FOR SIMILAR SURVEYS

Database

As a poll base for the BRITE survey served several databases. There was used the database of enterprises of the National Bureau of Statistics, the *Kompass* database – catalog of companies from the Republic of Moldova, as well as contacts obtained as a result of online search. The main drawbacks of the used databases were the inexistent phone numbers, wrongly indicated addresses and the lack of information regarding the fact of a company being an importer, exporter and/or VAT payer.

Appointments

One of the impediments of the data collecting process was the low level of interest of the respondents to participate in the survey and their lack of time. In order to optimize the data collecting process, a team of operators was organized with the objective to make appointments on the phone and then pass them to the team in the field. An average number of 2-3 out of 20 individuals accepted and were available to participate in the survey. In some cases, when the interviewers reached the premises of the company, they had to reprogram the interview because of unavailability of the respondents (some were having meetings; others were away or had other spontaneous reasons).

Interviewing

The interviews were appointed with key persons from the company. Because the questionnaire included several modules from various fields, the interviewers were trained to perform the interviews, based on availability, with several employees of the company (for example, the module Taxation was to be filled in by an accountant of the company, and the across border trade with the responsible person who knew about the import/export activity of the company). Sometimes there were refusals in participating or to complete the questionnaire, the invoked reasons were: lack of time and interest, fears and suspicions regarding eventual inspections from the STS.

Observations and recommendations for similar surveys regarding data collection

Performing of data collection with the maintaining of two separate teams: one in the office with the goal of scheduling interviews, and the second will collect the data in the field, approaching respondents both according to appointments and on their own.

Performing of interviews in the field in the afternoon gets better results and a higher response rate than performing them in the morning.

The respondents are more available to accept participating in the survey in the second half of the week.

The respondents outside of Chisinau are more open to participate in the survey, compared to the target group from the city of Chisinau.

Predominance of female interviewers in the team that carries out questionnaires. As a result of data collection was noticed the fact that female interviewers obtain a lower rate of refusals.

In the case of similar surveys, it is recommended, according to possibility, to interview accountants who compared to other employees know more detailed aspects regarding the subjects approached in the present survey.

Chapter I: General aspects

This chapter contains general information about companies, such as domain of activity, type of activity (importer or exporter).

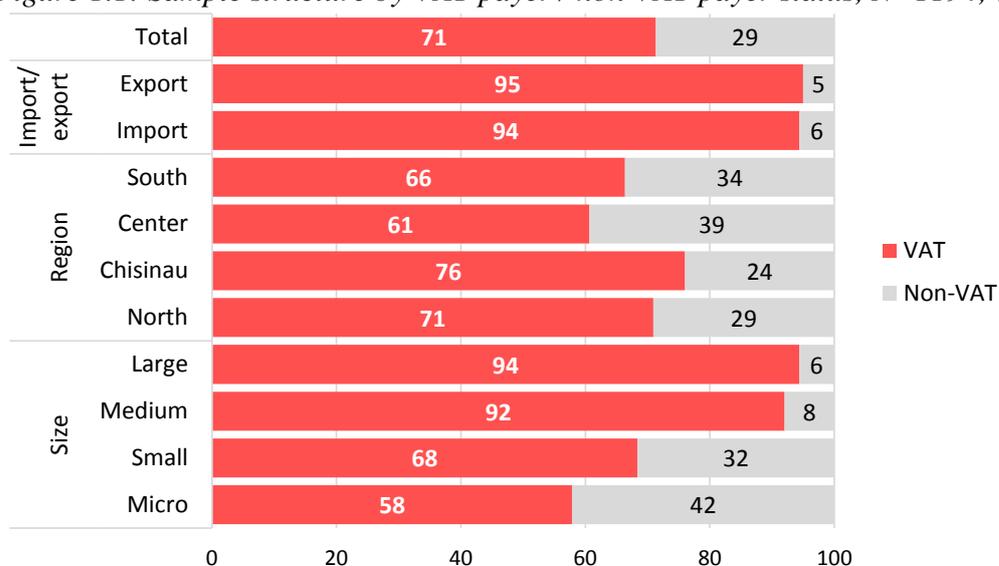
Among the interviewed companies, most of them have as their main activity the wholesale and retail trade; repair of motor vehicles, household and personal goods (45%). 13% work in the manufacturing industry, and 10% - in agriculture, hunting and forestry.

Table 1.1. Main domain of activity of the company

| | | Survey | |
|---------------------|--|--------|---------------------------|
| | | % | No. of interviewed agents |
| Domains of activity | A Agriculture, hunting and forestry | 10 | 121 |
| | B Fishing | 0 | 2 |
| | C Mining and quarrying | 0 | 3 |
| | D Manufacturing industry | 13 | 155 |
| | E Electric and thermal energy, gas and water | 0 | 1 |
| | F Construction | 5 | 56 |
| | G Wholesale and retail trade, repair of motor vehicles, household and personal goods | 45 | 543 |
| | H Hotels and restaurants | 1 | 16 |
| | I Transports and communication | 5 | 59 |
| | J Financial activities | 1 | 12 |
| | K Real estate operations, rental and leasing, other services provided to enterprises | 5 | 60 |
| | L Public administration | 0 | 0 |
| | M Educational services | 1 | 6 |
| | N Health, social assistance | 0 | 4 |
| | O Other activities of community, social and personal services | 9 | 113 |
| | Mass Media | 0 | 0 |
| Other | 4 | 43 | |
| Total | 100 | 1194 | |

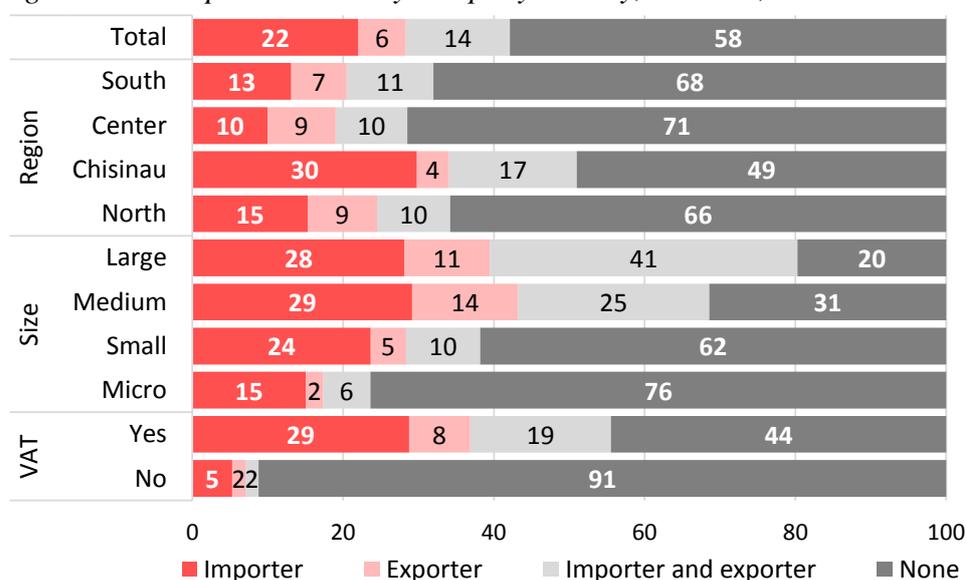
Almost three quarters (71.4%) of the companies included in the survey are VAT payers. Among the exporters, the VAT payer quota is 95%, almost equal to that among importers (94.4%). The Region criterion shows more marked differences per quotas. Thus, out of the geographic regions (North, Center, South), most of the VAT payers are located in the North (70.9%), and the less – in the Center region (60.6%). In Chisinau, their quota is 76%. Disaggregated by company dimension, the VAT payer quota increases at the same time with the dimension of the company. Thus, while among micro companies 57.9% are VAT payers, among the large one their quota increases up to 94.4%. ([Annex 1.1](#), [Annex 2.1](#))

Figure 1.1: Sample structure by VAT payer / non VAT payer status, N=1194, %



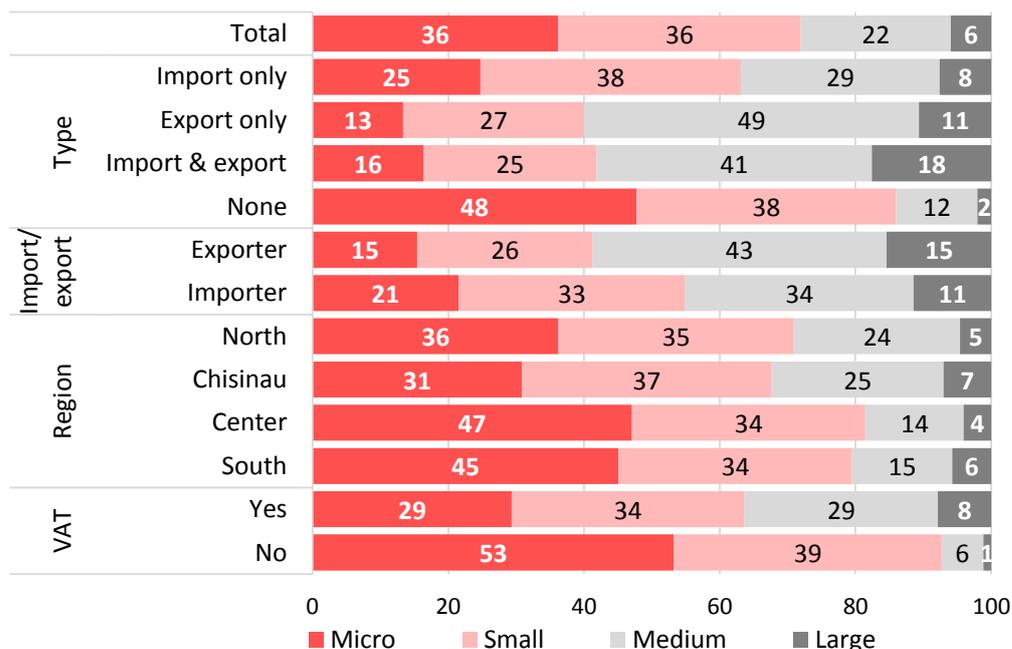
Per total sample, 22% are made up of only importer companies, 6% are only exporters, 14% both (importers and exporters), and the other companies (58%) operate locally. Under regional aspect most of the importers are in Chisinau (30%), and the most exporters are located equally in the North and Center (9%). The quota of both importer and exporter companies is superior in Chisinau compared to other regions (17%). Importer and exporter companies are mostly large and medium companies. ([Annex 4.2](#))

Figure 1.2: Sample structure by company activity, N=1194, %



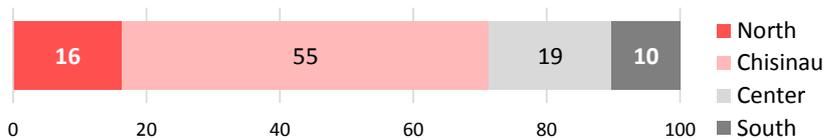
Out of the total sample, micro and small companies have quotas of 36% each, medium ones – 22%, and large ones – 6%. Among importer companies prevail the small ones (38%). Among exporters most of the companies are medium ones (49%), as well as among companies with both types of activity (41%). The companies that are not importers and/or exporters are in most of cases (48%) microenterprises. Most of the micro companies (53%) are among the non VAT payers, as well as in the case of small companies (39%). Medium (29%) and large (8%) companies have higher quotas among the VAT payers. ([Annex 6.3](#))

Figure 1.3: Sample structure by type of enterprises, N=1194, %



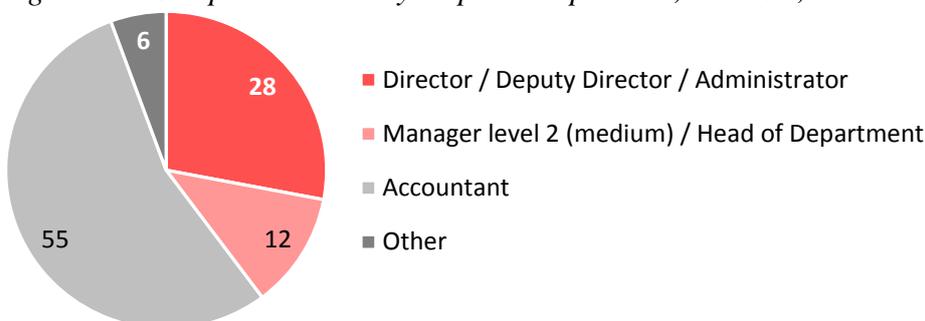
Most of the analyzed companies have their premises in Chisinau (55%), 19% are located in the Center area, 16% in the North and 10% in the South. The quota of companies from the capital predominates for all analyzed criteria categories, especially among importers. ([Annex 8.5](#))

Figure 1.4: Sample structure by regions, N=1194, %



Preponderantly as respondents on behalf companies were Accountants (55%) and Executives/company administrators (28%). Middle level managers were interviewed in proportion of 12%. ([Annex 10.6](#))

Figure 1.5: Sample structure by respondent position, N=1194, %

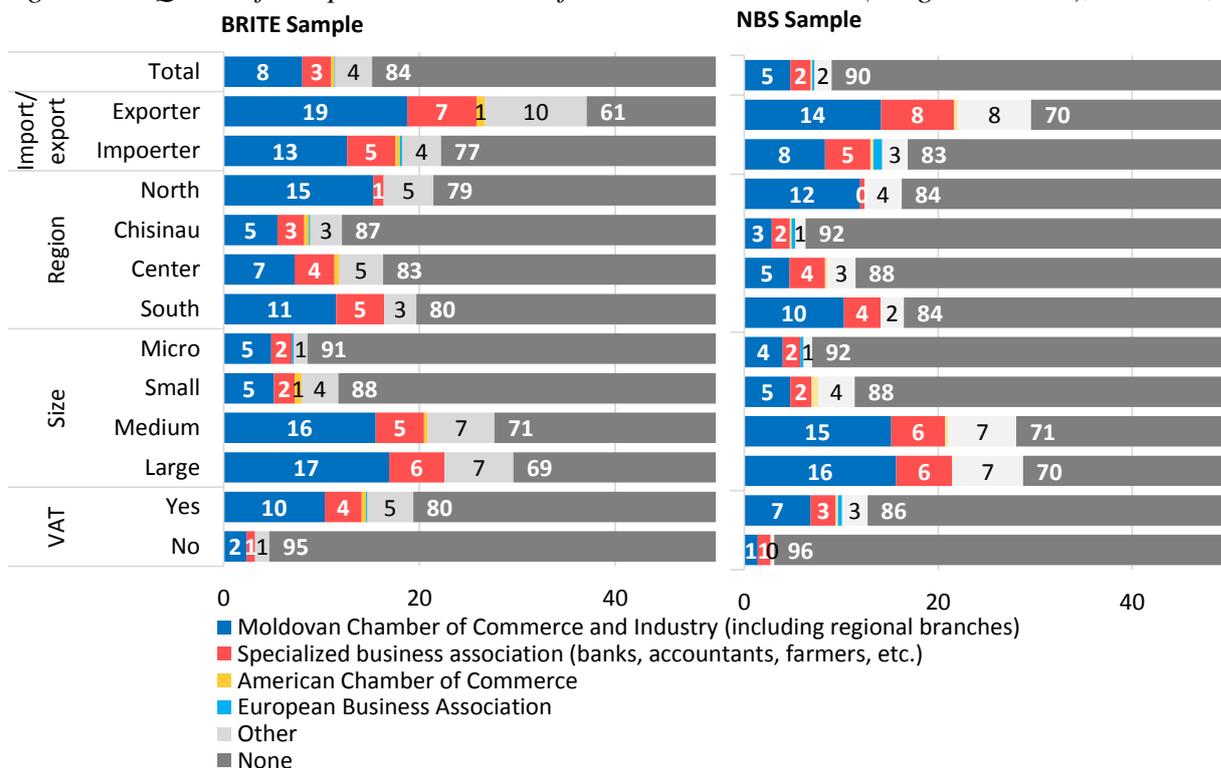


The majority (84%) of economic agents are not part of any business association. Out of those with member status, most of them are members of the Chamber of Commerce and Industry. These are more numerous among exporter companies (19%), among them in the North (15%), among large enterprises (17%) and VAT payers (10%). According to weighted data (based on data from the

National Bureau of Statistics), the quota of companies without member title in any business association represents 90%. ([Annex 11.7](#))

Figure 1.6: Quota of companies members of business associations, N=1194, %

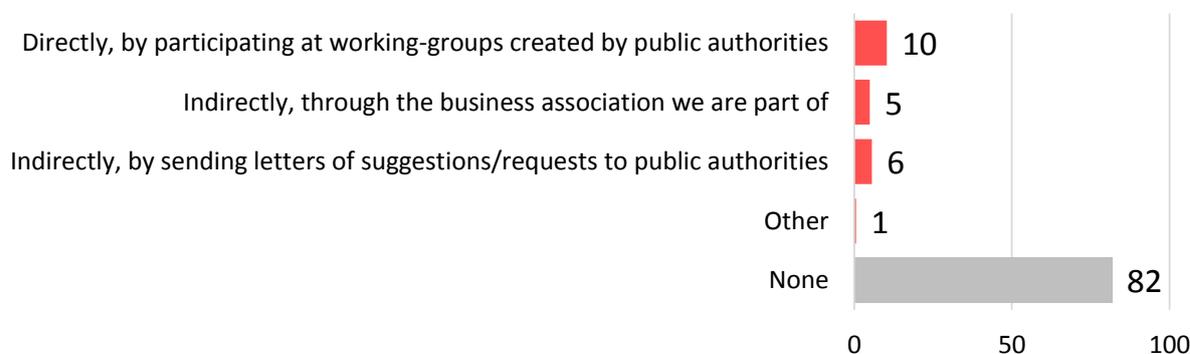
Figure 1.7: Quota of companies members of business associations (weighted - NBS), N=1194, %



Most of the respondent companies do not participate in the public-private dialogue (82%). At the same time 10% take part directly in workgroups created by the public authorities, 5% - indirectly, through the entrepreneur’s association they are part of, and 6% - indirectly, by sending letters with suggestions to the public authorities.

NBS weighted sample: The share of companies that do not participate in the public-private dialogue is 87%. At the same time the quota of companies that participate directly in the workgroups created by public authorities represents 7%. In a ratio of 5%, companies use the indirect method that presumes the sending of letters with suggestions to the public authorities and 3% - indirectly, through the association the company is part of. ([Annex 13.8](#))

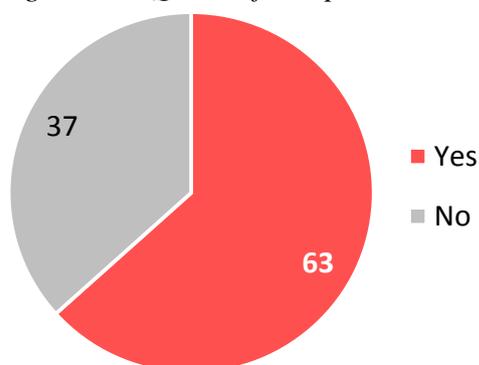
Figure 1.8: Quota of companies participating in the public-private dialogue, N=1194, %



Almost two thirds (63%) of the respondent companies use the digital signature. Their quota is more pronounced among the companies located in Chisinau (68%). Under aspect of dimension,

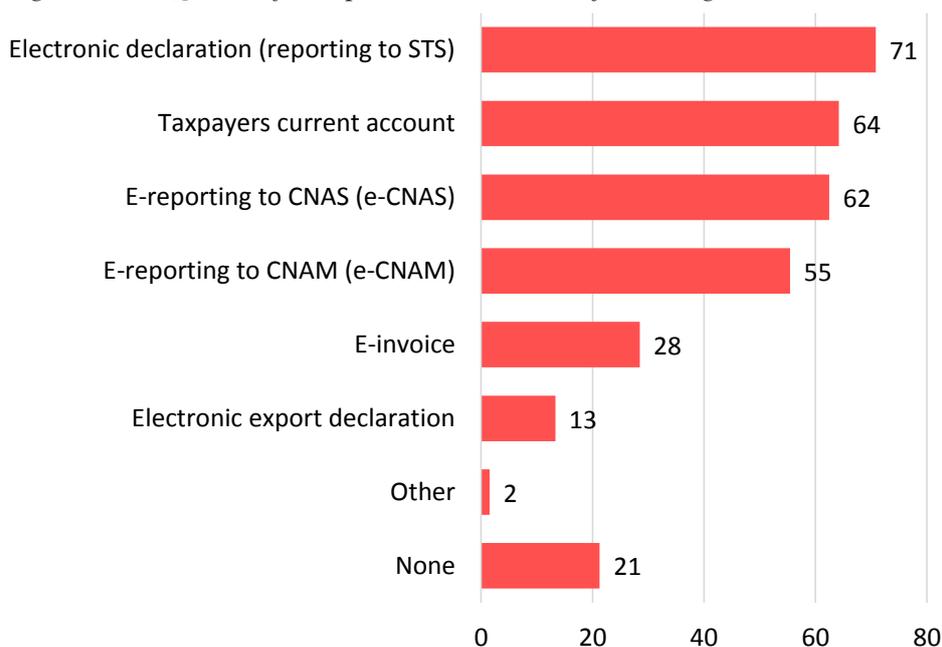
the most enterprises that sign digitally are among large companies (82%). 80% of the VAT payers use the digital signature, compared to 22% among the non VAT payers ([Annex 15.9](#))

Figure 1.9: Quota of companies that use the digital signature, N=1194, %



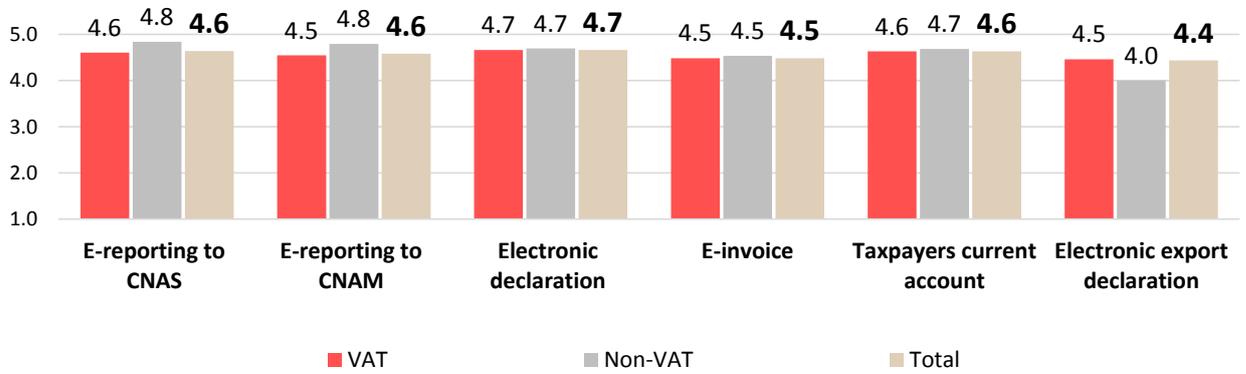
The most used electronic service is the Electronic declaration (71%), in 90% of cases among VAT payers. The second frequently used electronic service is the Taxpayers current account (64%), used especially by VAT payers (81%). Each fifth company does not use the mentioned electronic services, in 62% of cases being non VAT payers. ([Annex 16.10](#))

Figure 1.10: Quota of companies that use the following electronic services , N=1194, %



On a scale from 1 to 5, the usefulness of the listed electronic services is highly appreciated. The highest average mark is given to the electronic declaration (4.7). A more visible difference of appreciation is noticed in the case of the electronic declaration of export (4.4), which obtains a mark of 4.5 from VAT payers, and 4.0 from non VAT payers. ([Annex 17.11](#))

Figure 1.11: Appreciation of the usefulness of used electronic services, N=1194, %



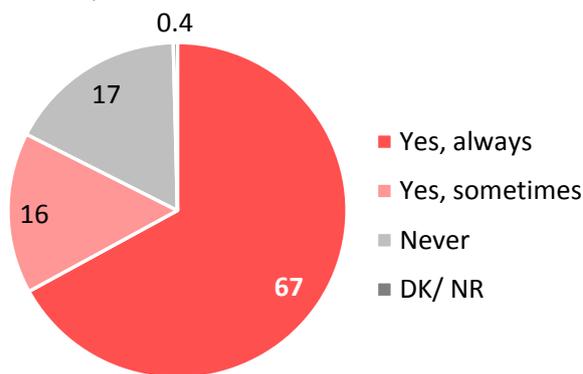
CHAPTER II: ACROSS BORDER TRADE

This chapter presents some the results of interviewing the importer and exporter companies. The chapter targets aspects related to the services of a customs broker and knowledge regarding customs regulations and procedures.

Customs procedures

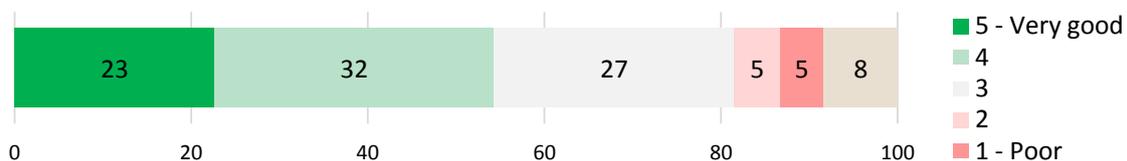
Two thirds of the analyzed representatives of the business environment (67%) use the services of a customs broker from outside the company. The companies that do not use the services of a customs broker are, to a higher extent micro companies (25%) and those located outside Chisinau (28%). ([Annex 19.12](#))

Figure 2.1: Frequency of use of the services of a customs broker from outside the company, N=503, %



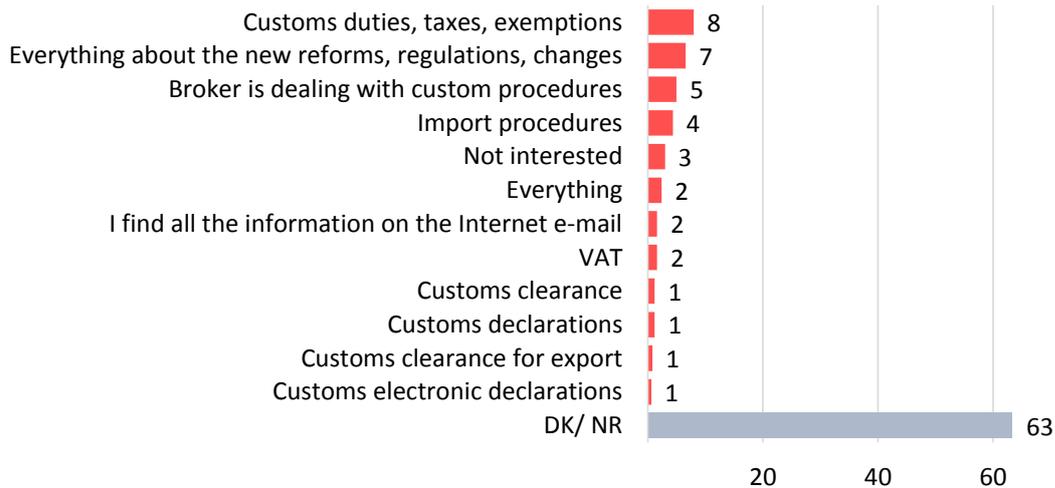
A number of 23% of companies consider they have very good knowledge regarding customs procedures, 32% estimate them as *good*. 10% of the companies estimate their knowledge as *poor* and *very poor*. The companies with the best knowledge in the analyzed matter refer to those located outside Chisinau (57%). ([Annex 20.13](#))

Figure 2.2: Evaluation of personal knowledge regarding customs regulations and procedures, N=503, %



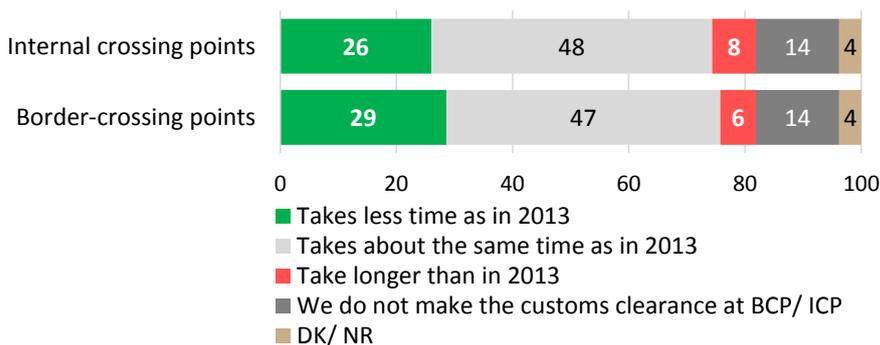
Approximately two thirds of the importer and exporter companies have not managed to word a subject they would be interested to be approached in the framework of eventual trainings. However, customs fees, taxes and exemptions were mentioned by 8% of the interviewed.

Figure 2.3: Subjects of interest in the framework of eventual trainings regarding customs regulations and procedures, N=503, %



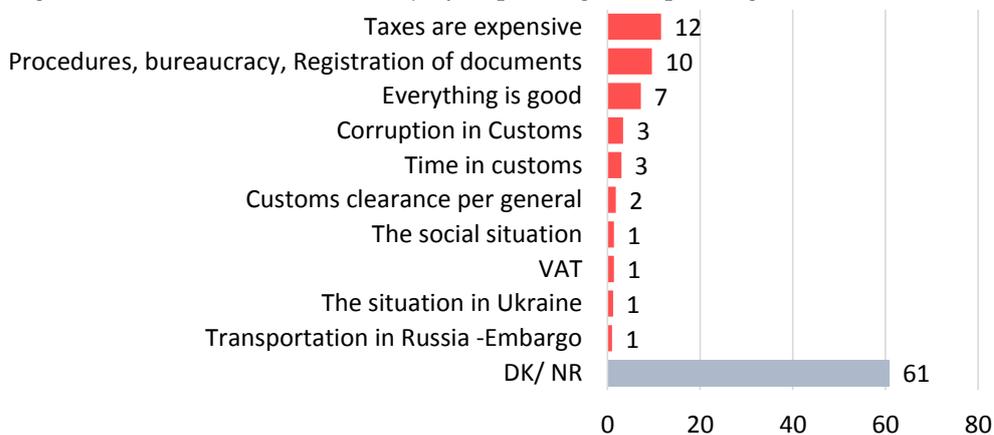
The survey proves that more than a quarter of respondents consider that the customs clearance procedure was simplified in 2014 compared to 2013. The ease of customs clearance was noticed to a larger extent at the border crossing points (29%), rather than at internal customs points (26%). ([Annex 22.15](#))

Figure 2.4: Perception referring to the ease of customs clearance for 2014, compared to 2013, N=503, %



The most frequently invoked trade obstacle by respondent companies are the expensive taxes (12%), followed by the bureaucratic procedures that use time (10%). 7% pointed that they see no obstacle in the way of trade, while 61% did not know what to answer.

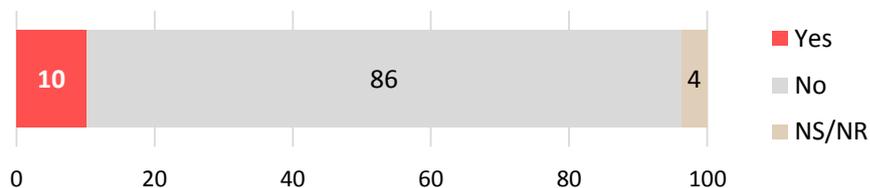
Figure 2.5: Obstacles in the way of importing or exporting easier, N=503, %



Fines applied by the Customs Service to exporters and importers

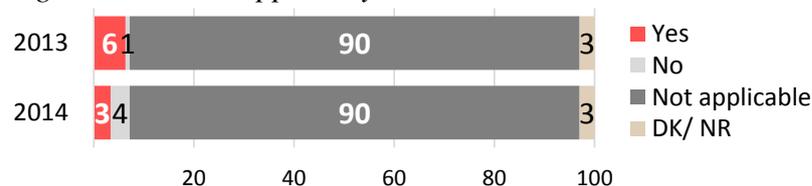
Fines applied by the Customs Service were sustained at least once by one tenth of companies. Higher quotas (11%) are noticed in the case of companies located outside Chisinau and those of medium size. ([Annex 23.17](#))

Figure 2.6: Fines ever applied by the Customs Service, N=503, %



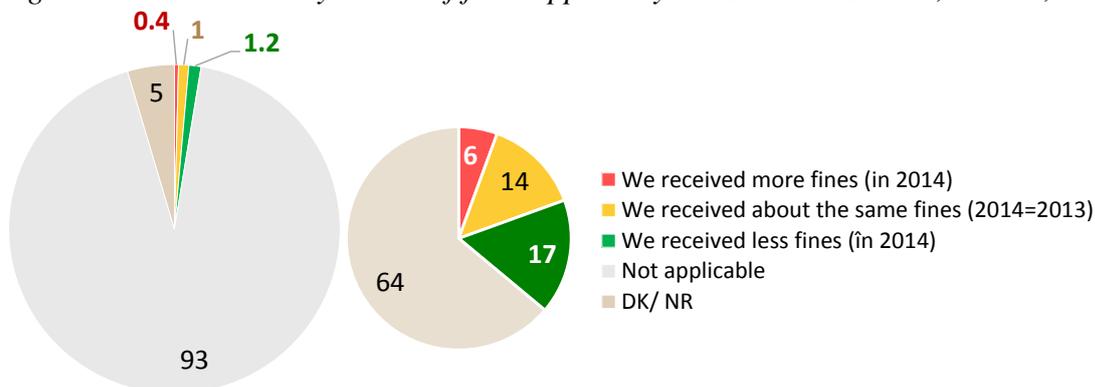
In 2013, 6% of companies sustained fines from the Customs Service. Disaggregated by criteria, is noticed a more frequent fining among companies located outside Chisinau (7%) and those of medium size (8%). The share of enterprises that sustained fines decreases with 3 p.p. in 2014. ([Annex 24.18](#))

Figure 2.7: Fines applied by the Customs Service in 2013 and 2014, N=503, %



Among those who were fined in the last two years, most of them (64%) were not able to comparatively estimate their dynamics in 2013 and 2014. Other 17% mentioned that they were fined less in the last year, compared to the previous one. ([Annex 26.19](#))

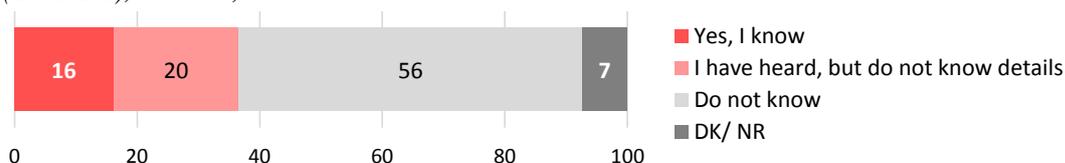
Figure 2.8: 2013-2014 dynamics of fines applied by the Customs Service, N=503, %



Import and export opportunities

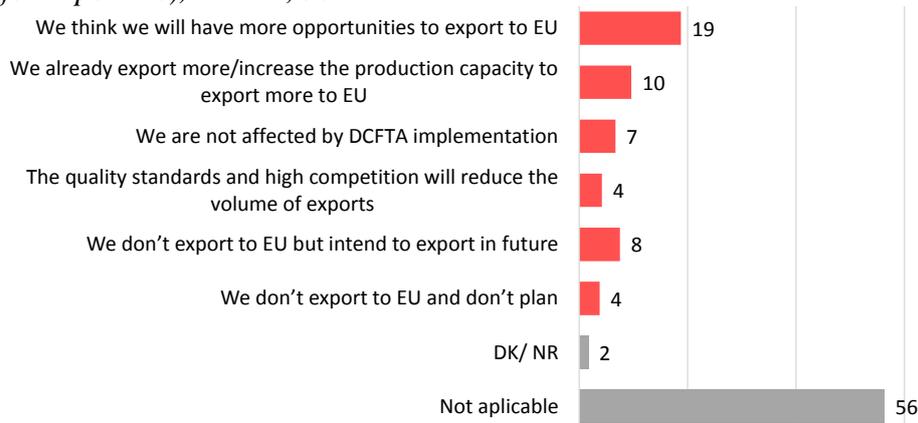
Out of the exporting companies, only 16% know about the Deep and Comprehensive Free Trade Agreement RM-EU (DCFTA) and its benefits for the exporters from Moldova. Most of them (56%) do not know anything about it. Somewhat more informed about this Agreement are those among the companies from Chisinau (39%) and larger companies (47%). ([Annex 38.20](#))

Figure 2.9: Knowledge about the Deep and Comprehensive Free Trade Agreement RM-EU (DCFTA), N=503, %



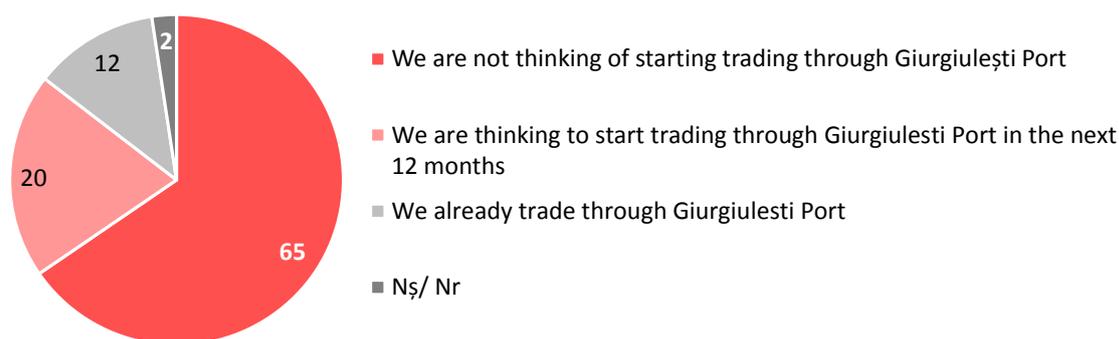
Asked to appreciate the export opportunity after the implementation of the Agreement, 19% are convinced the opportunities for export will increase. Other 10% mentioned they have already increased their export capacity towards the EU. ([Annex 29.21](#))

Figure 2.10: Appreciation of export opportunities with the implementation of the DCFTA (only for exporters), N=503, %



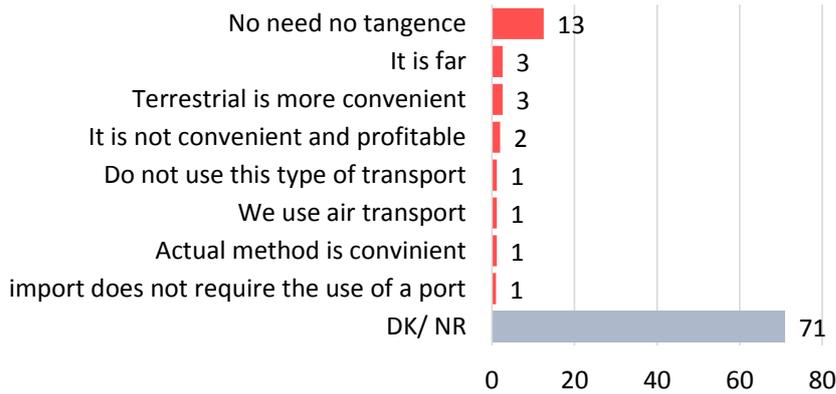
Asked about the opportunity to export through the Giurgiulesti Port, most of them (65%) mentioned they would never trade through this crossing point, while a fifth intend to begin trade through the Port in the next year. ([Annex 31.22](#))

Figure 2.11: Appreciation of the import/export opportunity through the Giurgiulesti Port, N=503, %



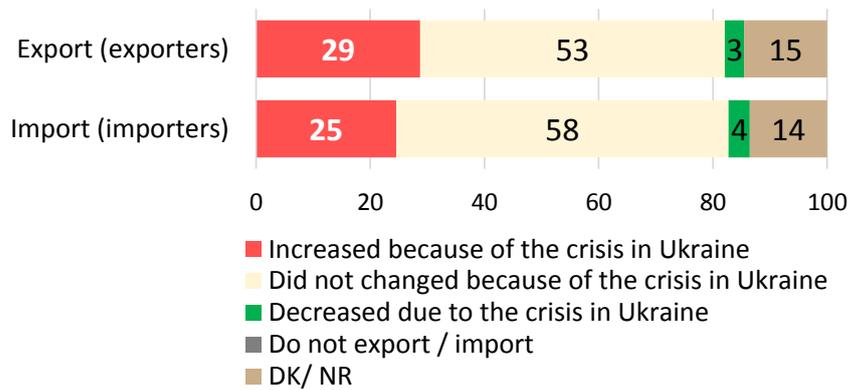
The most frequently mentioned reason of not trading through the Giurgiulesti Port is the lack of necessity/tangency of activity with this crossing point (13%).

Figure 2.12: Reasons that hinder trade through Giurgiulesti Port, N=503, %



A share of 29% of exporters states that export has decreased, 53% - has not changed, and 3% - has increased due to the crisis in Ukraine. In the case of importing companies, 25% state that the volume of imports has decreased, 58% - is the same, and 4% - increased due to the crisis in Ukraine. ([Annex 32.24](#))

Figure 2.13: Estimation of the impact of the crisis in Ukraine on the company's trade, N=503, %



Chapter III: Taxation

This chapter contains data about the perception and attitude towards taxes and the State Tax Service.

Fees and taxes

The majority of economic agents estimate the amount of time necessary for the company to pay taxes as short (59%). About 17% of the respondent companies consider that a long period of time is necessary for the payment of taxes. Most of times this is considered by representatives of large companies (19.7%). ([Annex 33.25](#))

NBS weighted sample: The weighted sample at national level points a decrease of estimates *very short time* (-5 p.p.) to the account of increase of neutral estimates (+4 p.p.).

Figure 3.1: Estimation of the amount of time necessary for the company to pay fees and taxes, N=1194, %

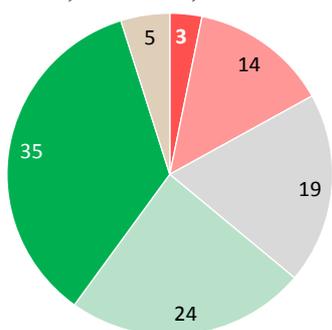
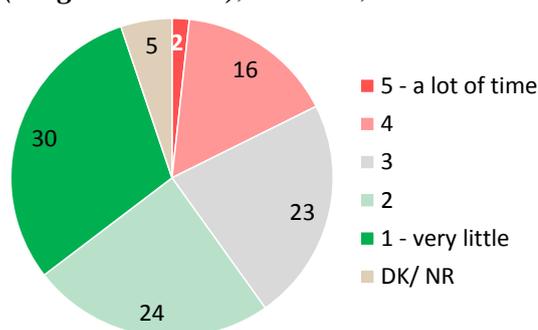
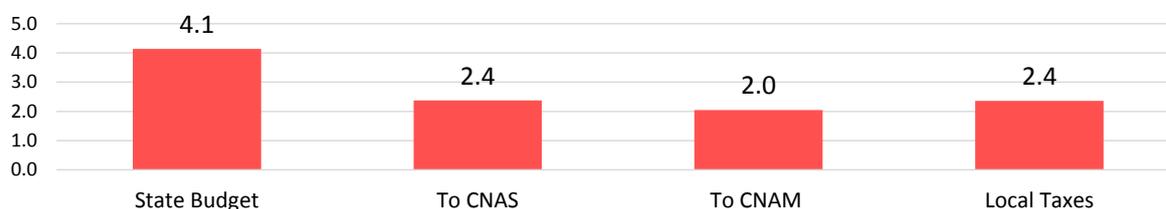


Figure 3.2: Estimation of the amount of time necessary for the company to pay fees and taxes (weighted - NBS), N=1194, %



The survey shows that each interviewed company pays in average 4.1 monthly payments to the state budget and two monthly payments each to the local budget, CNAS and CNAM. ([Annex 37.26](#))

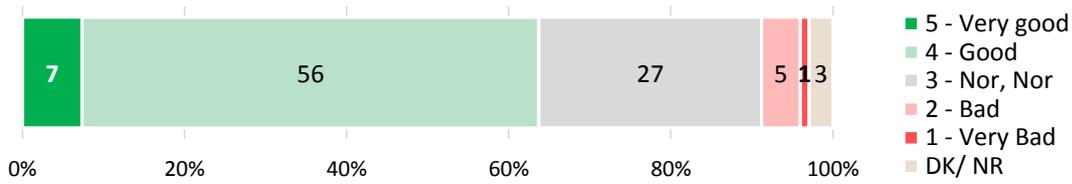
Figure 3.3: Average number of payments in form of fees and taxes performed monthly by the company, N=1194, %



Attitude towards the State Tax Service

The quota of economic agents who consider the attitude of the State Fiscal Service as *good* (7%) and *very good* (56%) exceeds the quota of those who estimate it as *bad* (5%) and *very bad* (1%). ([Annex 38.27](#))

Figure 3.4: Estimation of the attitude of the representatives of the State Tax Service towards taxpayers, N=1194, %



The majority of respondents (56%) see no changes in the attitude of tax workers in the last year. At the same time a third considers that the attitude of the representatives of the State Tax Service has improved. ([Annex 40.28](#))

NBS weighted sample: The nationally weighted data does not show essential structural changes. ([Annex 41.28](#))

Figure 3.5: Estimation of the evolution of the attitude of representatives of the State Tax Service towards taxpayers, N=1194, %

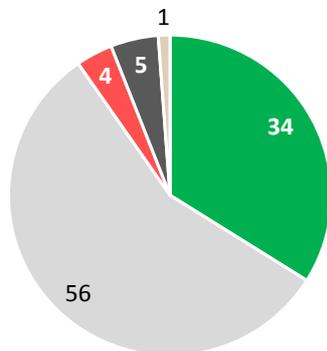
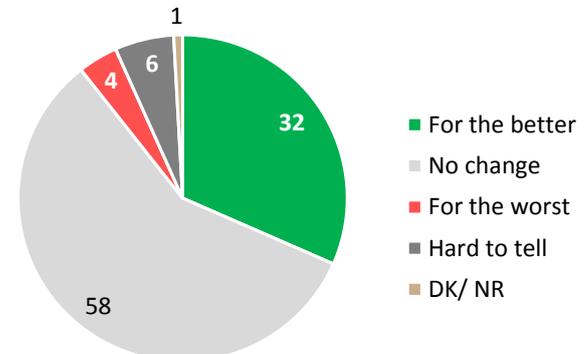
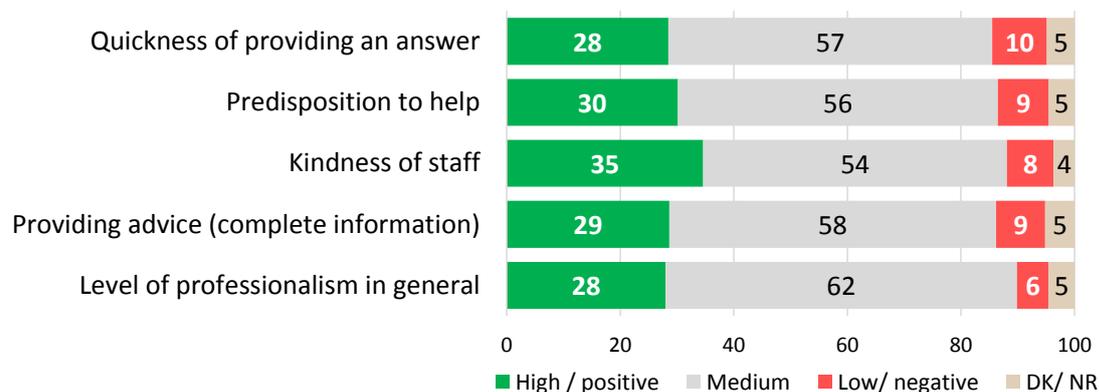


Figure 3.6: Estimation of the evolution of the attitude of representatives of the State Tax Service towards taxpayers (**weighted – NBS**), N=1194, %



The professional and ethical criteria of the tax workers, as well as the quickness of answer giving, willingness to help, politeness, offer of complete consultancy and level of professionalism obtained mostly medium ratings (54% - 62%). Most (35%) of the high appreciations were given to the politeness of the staff from the State Tax Service, and most of the depreciations were given to the promptitude of offering answers (10%). **NBS weighted sample:** The highest appreciated is the politeness of the staff (31%), willingness to help (27%) and the quickness of giving an answer (26%). The distribution of answers according to the weighted sample shows a greater incline towards depreciations. ([Annex 44.29](#), [Annex 45.29](#))

Figure 3.7: Estimation of the professionalism criteria of the representatives of the State Tax Service, N=1194, %



CHAPTER IV: Regulation of the Entrepreneurial Activity

This chapter contains information regarding the regulation of entrepreneurial activity, and namely about the trade permit, legal certificates, business activities etc.

Accessibility of entrepreneurial procedures and practices

CONSTRUCTION AUTHORIZATION

Only 13% of the interviewed companies have performed construction works during the last three years. Their quota is higher among the companies located outside Chisinau (16%), among large companies (24%), medium (20%) and 16% among VAT payers. **NBS weighted sample:** The weighted data, according to the NBS information, show a quota of 8% of those who performed constructions in the last three years. That quota increases in the case of companies located outside Chisinau (14%), large companies (23%), medium (20%) and VAT paying (12%). ([Annex 46.31](#), [Annex 47.31](#))

TRADE PERMIT

About three quarters (76%) of the respondent companies practice an activity that requires a trade permit they own. That quota decreases among the large companies (72%). **NBS weighted sample:** The nationally weighted data points a quota of 75% of those who own a trade permit, 2% - companies that do not have a permit, but require one, and 23% - companies that do not require a trade permit. ([Annex 50.33](#))

In average per sample, the time necessary to obtain the trade permit, mentioned by respondents, is 31.4 days. This period is longer for VAT paying companies (37.7 days). The micro companies have indicated an average period of 29.3 days, small companies – 30.2 days, medium companies – 34.9 days, and large companies – 41.5 days. The respondents from Chisinau indicated a longer period (36.1 days) for obtaining a permit than those from outside the city (26.0 days). **NBS weighted sample:** The weighted data, according to NBS data, point a similar result. In average per sample, the average period of 30.3 days was mentioned; VAT payers indicated 38.2 days, and non payers – 18.3 days. Micro companies needed an average period of 29.6 days, small companies 31.1 days, medium companies – 35.1 days, and large companies – 43.2 days. ([Annex 52.34](#))

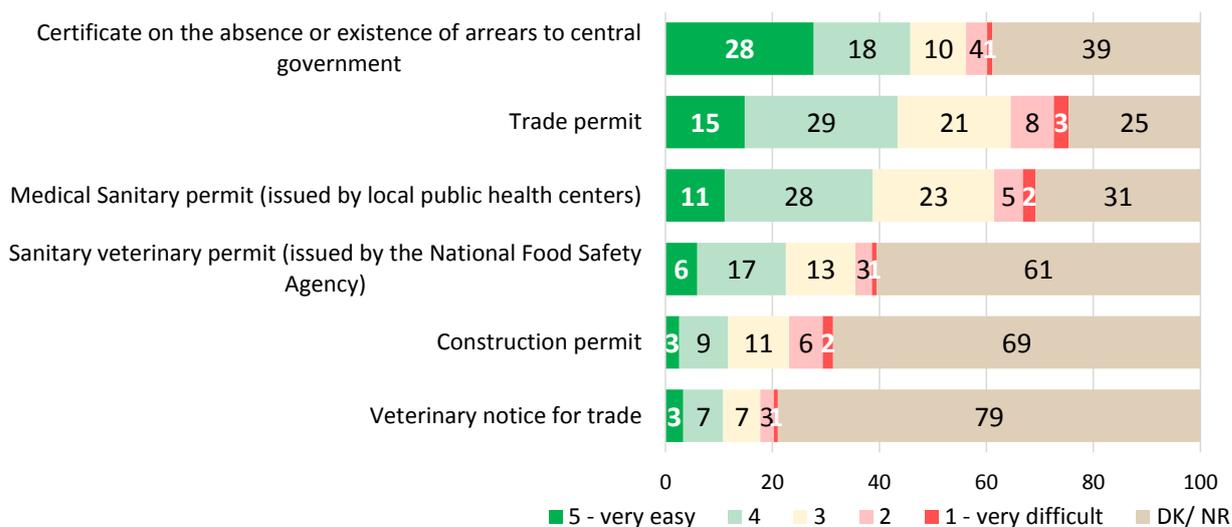
Figure 4.1: The time period necessary for obtaining the trade permit, days, average



From the chart results that in the respondents' opinion the easiest is to obtain the certificate regarding the absence or existence of arrears (46%). On the second place is situated the *trade*

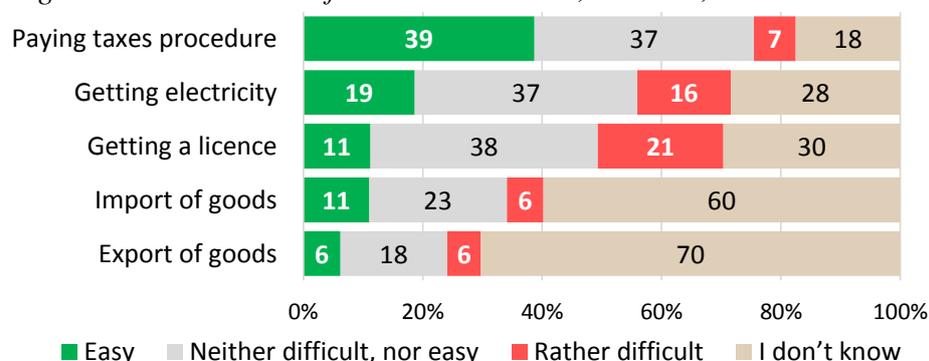
permit, for which 44% of respondents indicated an easy and very easy level of obtaining. The highest share of negative appreciations refers to the *trade permit* which constitutes 8%. At the same time, more than a half of the interviewed companies were unable to estimate the ease of obtaining the *sanitary - veterinary permit for import/export, of the construction permit* and of the *sanitary veterinary permit*. **NBS weighted sample:** In the case of the weighted sample, according to the NBS data, the distribution of answers is approximately similar. The share of those who consider the obtaining of certificates as easy and very easy is the following: *Certificate regarding the absence or existence of arrears to the national public budget* – 43%, *Trade permit* – 41%, *Sanitary permit* – 39%, *Sanitary – veterinary permit* – 20%. More than 60% of the respondents were unable to estimate the ease of obtaining a *sanitary veterinary import/export permit, a construction permit and a sanitary – veterinary permit*. ([Annex 54.35](#))

Figure 4.2: Estimation of the ease of obtaining of the following legal certificates, N=1194, %



Out of the business activities and procedures, the easiest procedure is considered to be the payment of taxes. 39% of the economic agents estimate this activity as *easy*, especially the importers (41%). The second procedure estimated as easy to perform is to connect to electricity (19%), it obtained several positive appreciations from importers (21%). The activities of import and export obtained the most of non-answers; the respondents abstained from appreciations in the cases they do not practice. The procedure of obtaining a license has the most of depreciations which prove the difficulty of its performing (21%), especially from importers (24%). ([Annex 56.43](#))

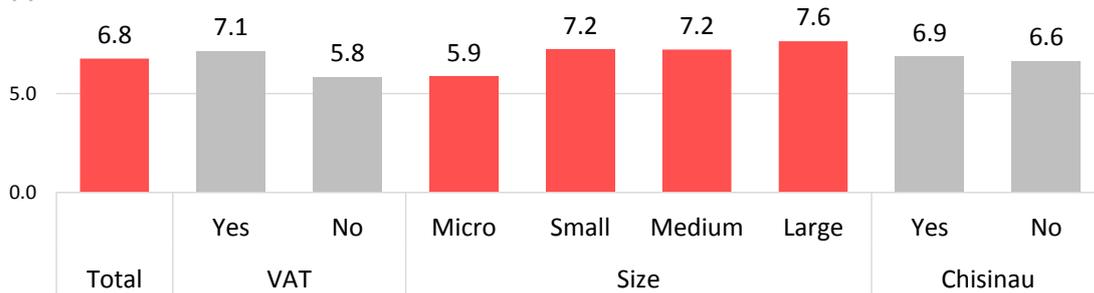
Figure 4.3: Estimation of business activities, N=1194, %



Types and forms of presentation of reports to NBS, STS, CNAS and CNAM

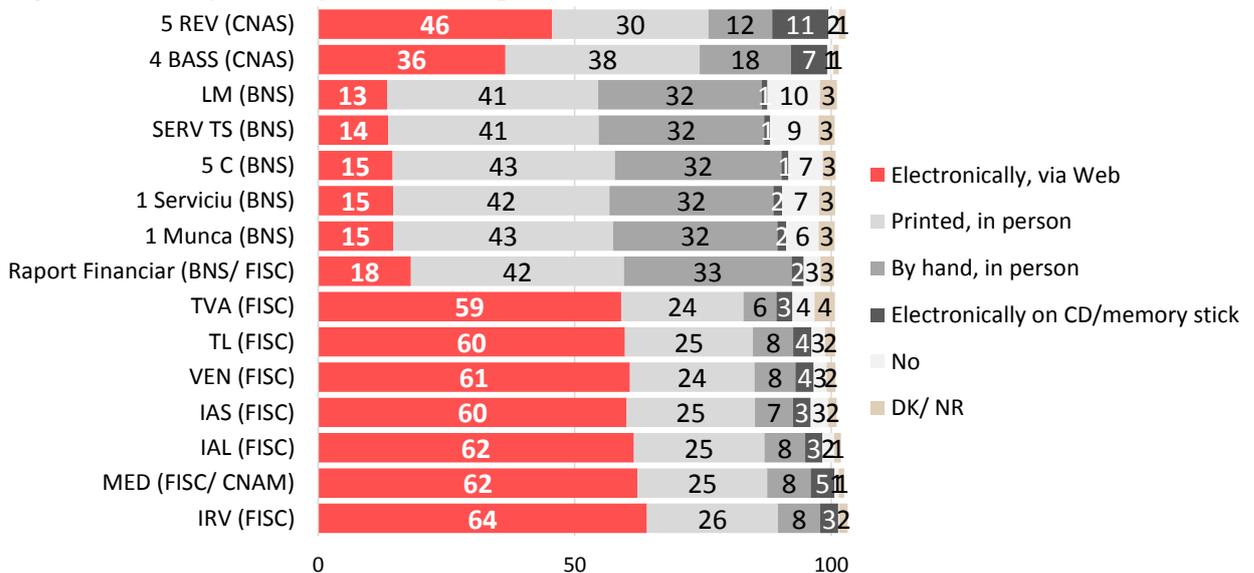
The survey demonstrates that the process of preparing, elaborating and submitting of reports to NBS, STS, CNAS and CNAM lasts in average 7 days. Particularly, non VAT payers and micro companies need 6 days, while large companies need almost 8 days. **NBS weighted sample:** The weighted data according to the national statistics shows that the time amount analyzed would be in average 6.1 days, with a maximum average of 7.8 days for large companies and a minimum of 4.8 days for non VAT payers. ([Annex 58.36](#))

Figure 4.4: Estimation of time necessary for the company to prepare, elaborate, and submit reports to the National Bureau of Statistics, State Tax Service, CNAS – National Social Insurance House, and CNAM – National Medical Insurance House, N=1194, average



Analyzing the form in which the financial reports are being submitted to the relevant institutions, one can observe that a part of the reports are submitted mainly in electronic form, by internet, and another part – in printed form, brought to the institutions personally by the person responsible from the company. In electronic form, by internet are submitted in the most cases the following reports: declaration of insured person REV 5 (44%), declaration regarding VAT (68%), Report on local taxes (68%), Declaration regarding the income taxes (69%), IAS Note (68%), IAL Note (69%), MED Report (69%), and IRV Report (71%). The other financial reports included in the study are mainly submitted in printed or handwritten form and are brought to the institution by the responsible person. **NBS weighted sample:** The weighted data show a similar tendency. ([Annex 62.37](#))

Figure 4.5: The format of submitted reports to relevant institutions, N=1194, %



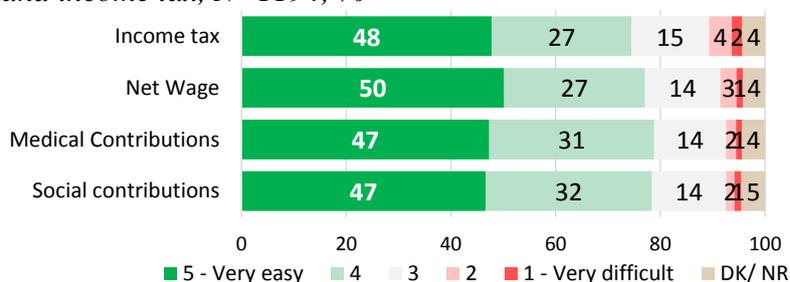
CONSOLIDATION OF REPORTS SUBMITTED TO STS, NBS, CNAS AND CNAM

About a third of the interviewed companies consider it would be better if the consolidation of reports submitted to STS, NBS, CNAS and CNAM took place (37%). At the same time 6% of the economic agents do not agree with the consolidation of reports, and 38% do not consider this to be possible. The share of those who could not offer an estimation constitutes 19%.

Subchapter 4.3. Opinion about the unification of the database/method of calculation for taxes and about the consolidation of reports submitted to NBS, STS, CNAS and CNAM

The procedures of calculation of the *income tax, net salaries, medical and social contributions* are estimated in at least 75% of cases as being at least *easy* and *very easy* to calculate. At disaggregation on various criteria, the average estimates obtained by the listed procedures obtain values in the interval of 4.1 – 4.4 (on a scale from 1 to 5). ([Annex 68.38](#))

Figure 4.6: Estimation of the procedure of calculation of social, medical contributions, net salary and income tax, N=1194, %



UNIFICATION OF THE DATABASE/CALCULATION METHODOLOGY

When asked about the attitude towards the unification of the database/calculation methodology of the income tax, state social insurance contributions and medical assistance contributions, each second respondent mentioned a positive answer – “it would be good”. The mentioned (spontaneous) arguments were at large: *It would be more convenient, better, easier for the accountant* – 37%, and *Timesaving* – 18%. Out of the total sample a number of 8% of the interviewed consider that the unification of the database/calculation methodology is not a good thing, 19% - do not think it possible and 23% - could not offer an estimate.

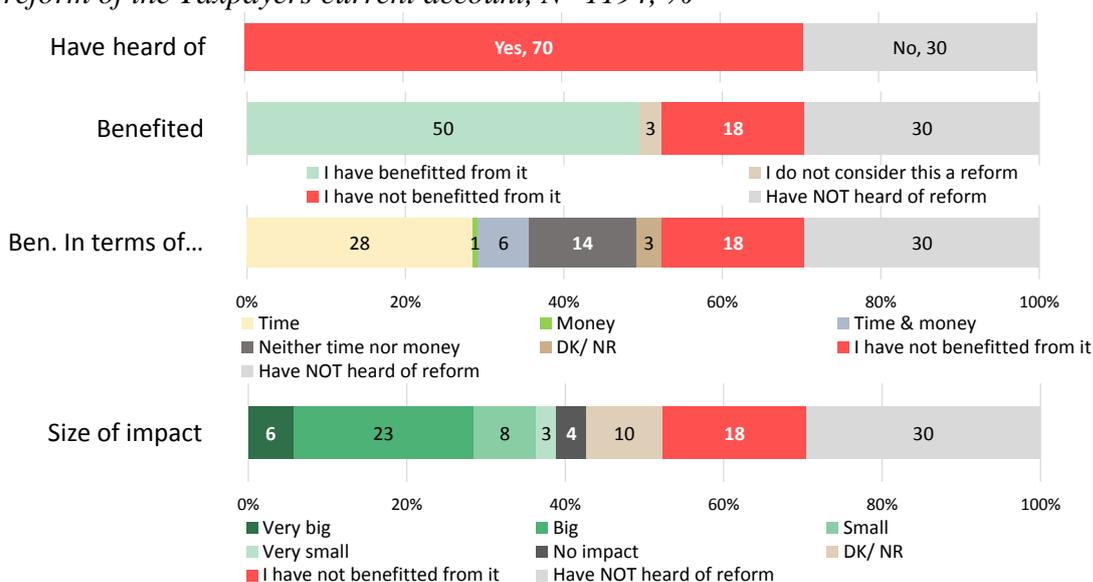
Subchapter 4.4. Opinion regarding implemented reforms in the business environment

Spontaneous notoriety: When asked to list three implemented reforms by the state institutions in order to facilitate the business environment, the most mentioned was the implementation of electronic services, especially electronic reporting (18%). Less mentioned were the implementation of the current account of the taxpayer (4%), digital signature (3%), and the Client-Bank service (2%). Nevertheless, the majority (74%) did not know to spontaneously nominate any business reform from the last year.

Assisted notoriety: At the question if the implementation of the Taxpayers Current Account is known, there is the following situation: the Service “Taxpayers current account” is known by 70% of respondents, the others have not heard about it. 50% of the interviewed enterprises have recognized that benefitted from it, the main benefit being timesaving (28%). The implementation of the reform had a *great* and *very great* impact for 29% of the total companies from the sample.

NBS weighted sample: The weighted data according to the official statistics do not show significant modifications at the level of distribution of analyzed answers. ([Table 4.3](#), [Table 4.5](#), [Table 4.7](#), [Annex 70.44](#))

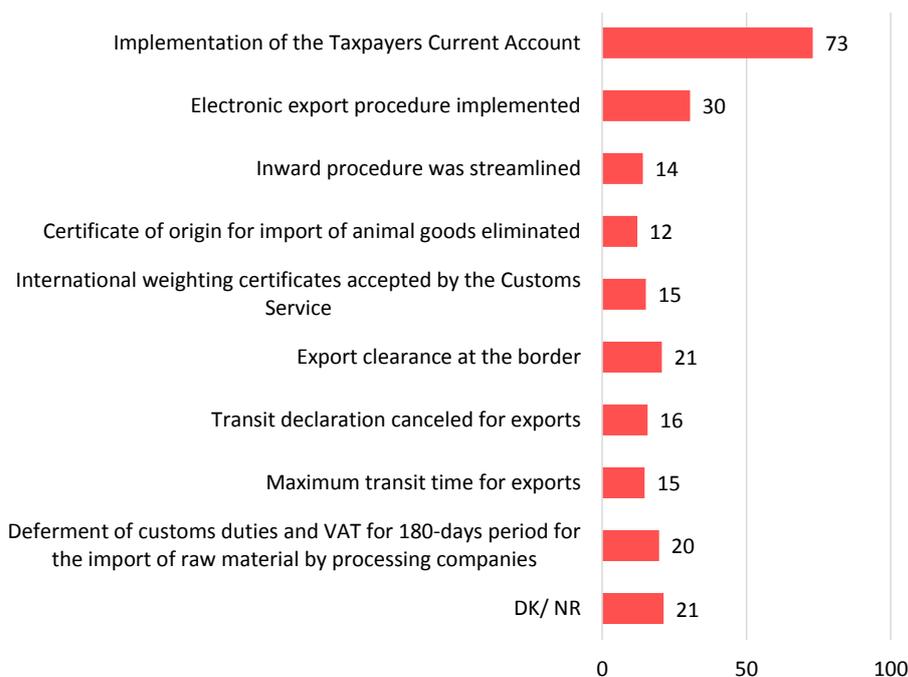
Figure 4.7: Notoriety, benefit and impact of the benefit generated by the implementation of the reform of the Taxpayers current account, N=1194, %



IMPORTERS AND/OR EXPORTERS

The analysis of assisted notoriety among exporters and importers of the listed reforms brings to the foreground the service Taxpayers Current Account, mentioned by 73% of the respondents. The procedure of *electronic export* was recognized by 30%, *customs clearance at the border for export* – by 21%, and *postponement of customs fees and VAT for the period of 180 days at the import of raw materials* – by 20%. ([Annex 71.44](#))

Figure 4.8: Assisted notoriety of reforms among exporters and importers, N=503, %



Benefitting from reforms

The majority of companies benefitted from the Implementation of the Taxpayers Current Account, with 56% recognizing that they felt the benefits of the reform. The other reforms are less known to the respondents. 11% of the importer and exporter companies benefitted from the *implementation of the electronic export*, 8% - *from the Customs clearance at the border for export* and 6% - from the reform regarding *International weighing certificates accepted by the Customs Service*. ([Annex 74.44.2](#))

Type of benefit

The Taxpayers Current Account has generated essential benefits in terms of timesaving for 34% of the interviewed companies, for 2% of them the reform brought benefits of only financial resource saving and 7% - both timesaving and moneysaving benefits. In the conditions when the other reforms remain unknown to the interviewed companies, the benefits are mentioned in very low quotas, such as 2% beneficiaries in terms of timesaving, due to customs clearance for export at the border. ([Annex 78.44.3](#))

The impact of reforms on business

The Implementation of the Taxpayers Current Account had a very great impact (4%) and great (27%) for a third of the importer and exporter companies. About 6% of the companies that import or export pointed out that the implementation of electronic export had a great impact on their business. ([Annex 82.44.4](#))

Chapter V: strategic communication

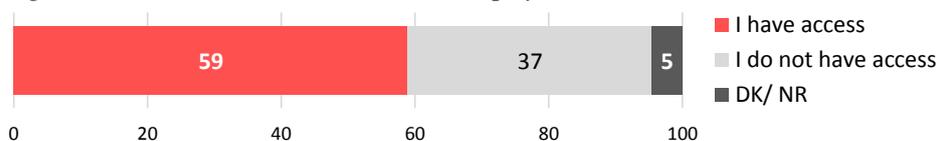
This chapter contains data about the use of the Taxpayers Current Account, the notoriety of information sources and interaction with the relevant institutions.

The Use of the Taxpayers Current Account

Fifty-nine percent of the interviewed companies have access to the service Taxpayers Current Account. The companies from Chisinau (62%), the medium ones (70%), large ones (80%), and VAT payers (72%) have access to it to a greater extent than other companies distributed according to these demographic criteria. The reasons related to the lack of access to the Taxpayers Current Account indicated by those 37% of respondents are the following: *I have no digital signature* – 14%, *I don't know about the service* – 6%, *I am not the person responsible for operations with the STS* – 13%, and *Other reason* – 7%. **NBS weighted sample:** The NBS weighted data point a quota of 52% of companies that have access to the Taxpayers Current Account. The medium companies (69%), large ones (80%) and the VAT paying ones have access to this service to a greater extent.

The reasons due to which the respondents do not have access to the Taxpayers Current Account are: *I have no digital signature* – 21%, *I don't know anything about this service* – 9% and *I am not the person responsible for operations with the STS* – 11%. ([Annex 86.45](#)).

Figure 5.1: Access to the service “Taxpayers Current Account”, N=1194, %



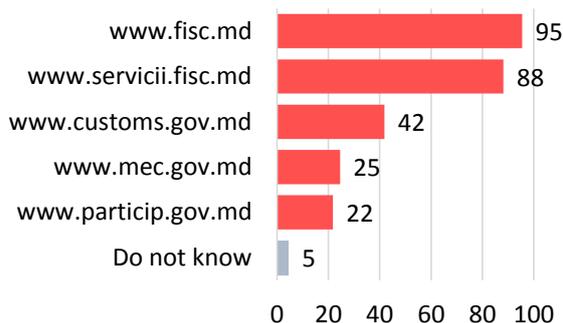
The frequency of access of the Taxpayers Current Account is the following: 4% of companies access the service daily, 15% - 2 – 3 times per week, 11% - once per week, 17% - 2 – 3 times per month, and 10% - once per month and less. **NBS weighted sample:** In the case of the weighted sample the frequency of access of the Current Account of the Taxpayer is lower. 3% of the interviewed access daily the service, 13% - 2 – 3 times per week, 8% - once per week, 11% - 2 – 3 times per week, 14% - once per month and less. ([Annex 90.46](#))

The sample points a quota of 46% of the companies who use the Taxpayers Current Account and have not had difficulties in accessing the TCA, as compared to 41% according to the weighted data. The quota of those who have had errors/difficulties sums 10% of the total of companies (7% - some difficulties, but, generally was good, and 3% - frequent difficulties). Approximately half of those who had difficulties or errors have let the State Tax Service know of the given hindrances. ([Annex 94.48](#), [Annex 96.49](#))

NOTORIETY OF WEBSITES

The most known websites from the ones mentioned by the taxpayers are www.fisc.md (95%), www.servicii.fisc.md (88%) and www.customs.gov.md (42%). **NBS weighted sample:** In the case of the weighted sample the website www.fisc.md is known by 95% of respondents, www.servicii.fisc.md – by 84%, www.customs.gov.md – by 36%, www.mec.gov.md – by 19% and www.particip.gov.md – by 17%. ([Annex 116.56.1](#))

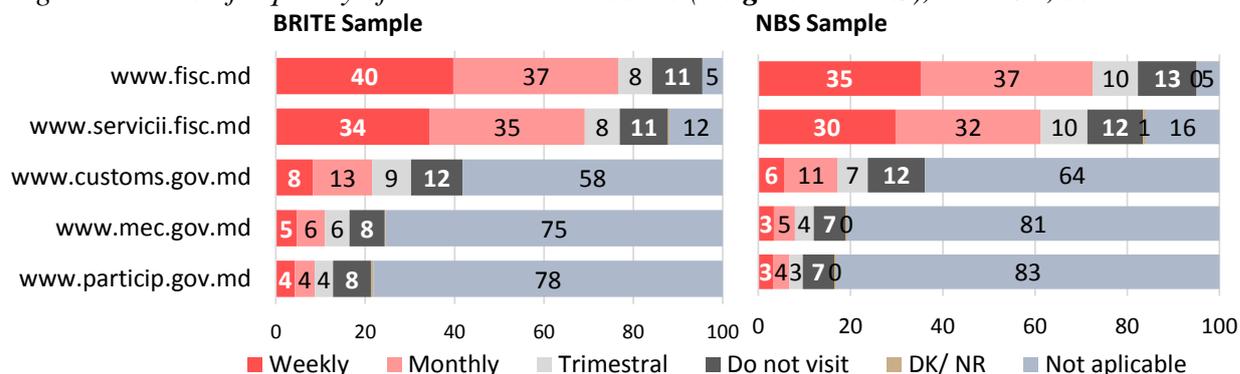
Figure 5.2: Assisted notoriety of the websites listed below, N=1194, %



The website www.fisc.md is visited by most of the respondents weekly (40%) and monthly (37%). The website www.servicii.fisc.md is accessed by 34% of them weekly and by 35% of respondents – monthly. The website www.customs.gov.md is visited weekly by 8% and monthly by 13% of the interviewed. **NBS weighted sample:** In the case of the weighted sample, the website www.fisc.md is accessed weekly by 35% of the taxpayers, and monthly by 37%. The website www.servicii.fisc.md is visited weekly by 30% of the companies and monthly by 32%. ([Annex 118.56.2](#))

Figure 5.3: Visit frequency of the indicated websites, N=1194, %

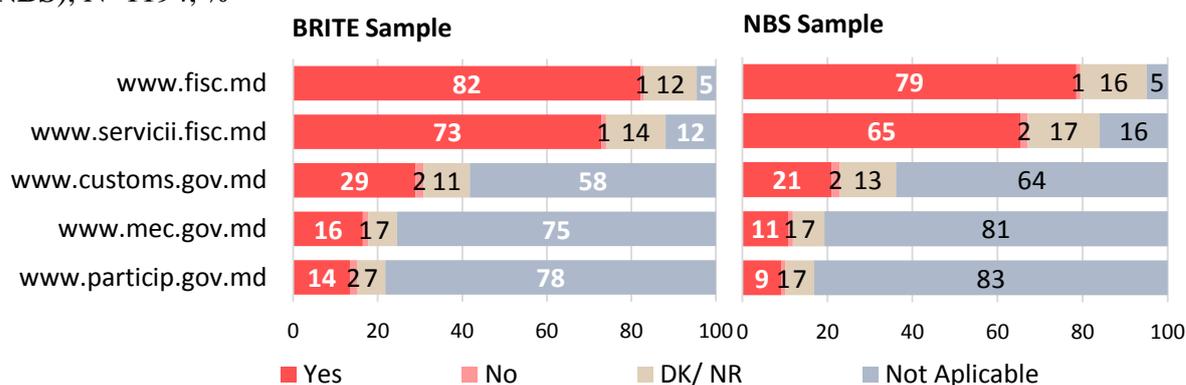
Figure 5.4: Visit frequency of the indicated websites (**weighted** – NBS), N=1194, %



A number of 82% and 73% consider the websites www.fisc.md and www.servicii.fisc.md as useful. The listed websites are estimated as useful by the majority of users. ([Annex 108.56.3](#))

Figure 5.5: Estimation of usefulness of the governmental websites of public interest, N=1194, %

Figure 5.6: Estimation of usefulness of the governmental websites of public interest (**weighted** – NBS), N=1194, %

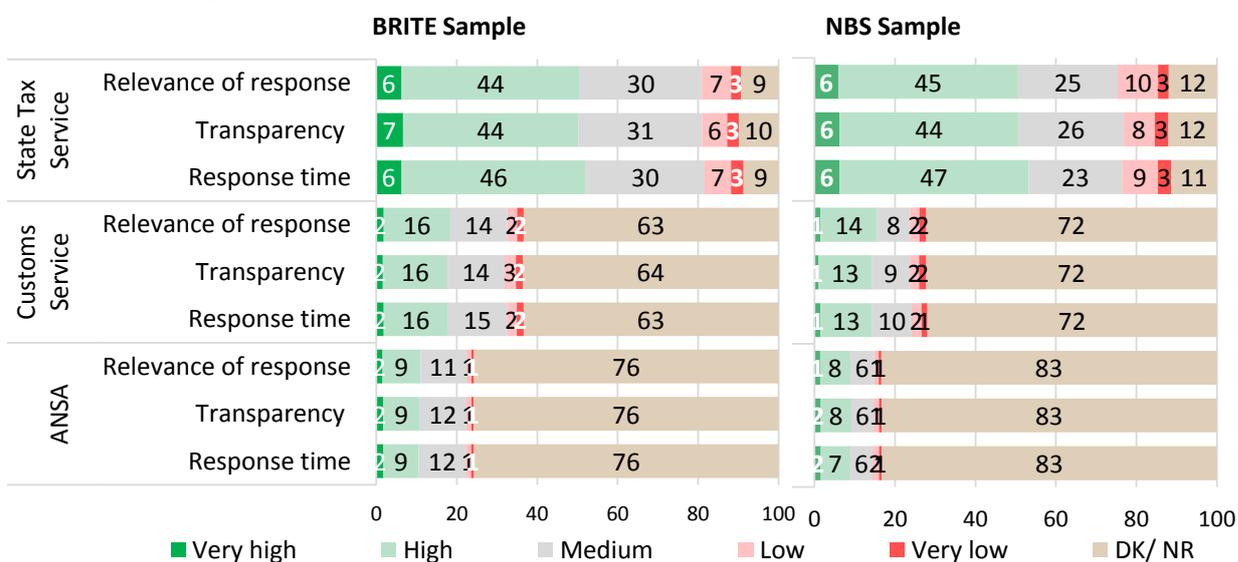


Estimation of aspects related to interaction with the relevant institutions

When asked to give appreciations to some public institutions they often interact with in the business environment, the respondents gave most of marks to the State Tax Service. 50% mention that they are satisfied and very satisfied by the relevance of answers given by the State Tax Service, 18% - by the relevance of answers from the Customs Service, and 11% - by those from the National Food Safety Agency. The transparency of activity of the STS is satisfactory for 51% of the respondents, that of the Customs Service – for 18% of companies, and the transparency of activity of the National Food Safety Agency – for 11% of companies. The same structure is kept at the appreciation of the response time from the listed institutions. ([Annex 98.50](#)) ([Annex 101.50](#))

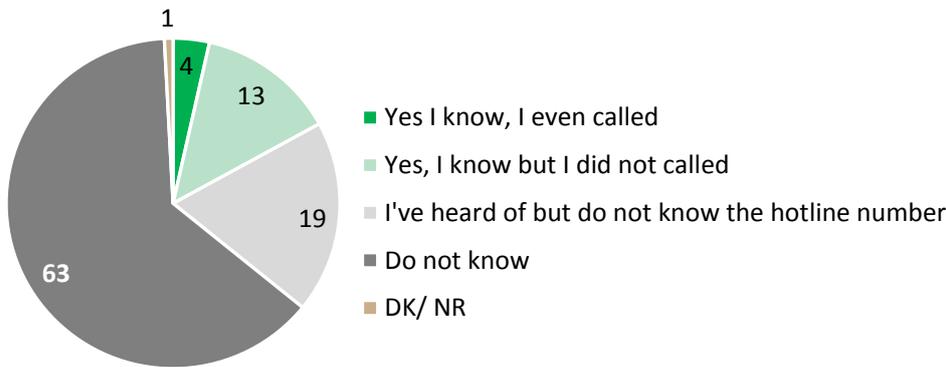
Figure 5.7: Satisfaction regarding the response time and transparency of activity of the following institutions, N=1194, %

Figure 5.8: Satisfaction regarding the response time and transparency of activity of the following institutions (**weighted - NBS**), N=1194, %



Predominantly, 63% of respondents do not know about the hotline of the Customs Service 022 574 111. At the same time, 36% of the economic agents know about it, and only 4% called the indicated phone number. Out of the persons who used the hotline of the Customs Service 21% are very satisfied, 48% - satisfied, 12% - neither satisfied, nor satisfied, 2% - unsatisfied and 5% - very unsatisfied. ([Annex 114.54](#)) ([Annex 106.55](#))

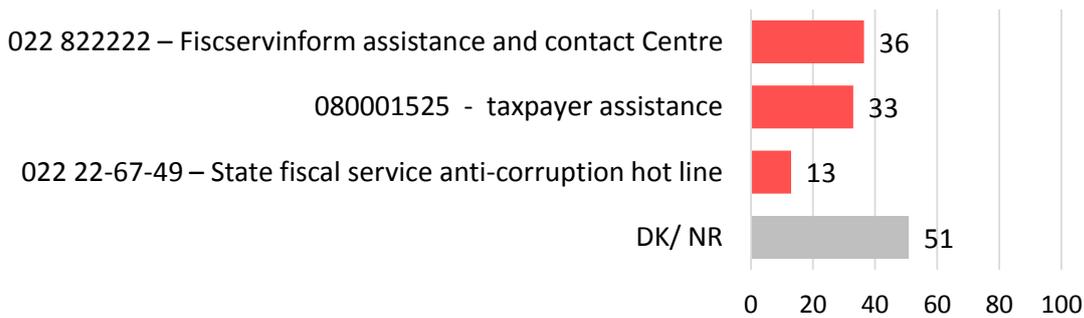
Figure 5.9: Access to the service “Hotline” of the Customs Service 022 574 111, N=1194, %



Sources and necessities of information

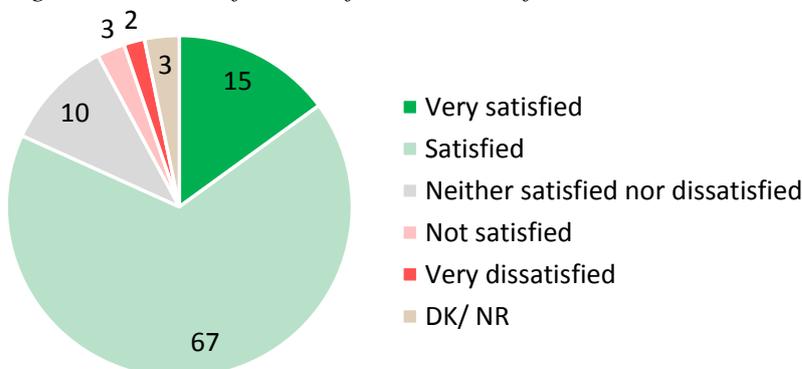
The most used service of consultancy of the State Tax Service is the *Contact Center Fiscservinform* (36%), followed by the phone line *Taxpayer Assistance* (33%) then by the *Anticorruption Hotline of the State Tax Service* (13%). **NBS weighted sample:** 34% of the interviewed companies benefited from the consultancy services of the *Contact Service Fiscserviceinform*. The ratio of those who benefitted from the *Taxpayer Assistance* is 31%, and from the *Anticorruption Hotline of the State Tax Service* – 9%. ([Annex 110.51](#)) ([Annex 111.51](#))

Figure 5.10: Benefitting from the consultancy services by phone call to the hotline of the State Tax Service, N=1194, %



The majority of companies who benefitted from the hotline of the State Tax Service are satisfied (67%) and very satisfied (15%) of it. The share of unsatisfied companies constitutes 5% (3% - unsatisfied and 2% - very unsatisfied). NBS weighted sample: In the case of the sample adjusted to the data of the National Bureau of Statistics, the distribution of shares varies with at most 1 p.p. ([Annex 104.52](#))

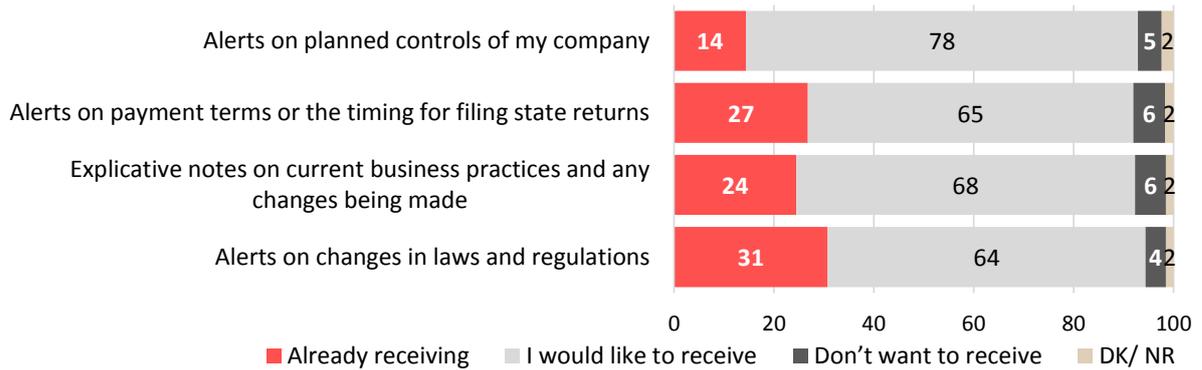
Figure 5.11: Satisfaction of the hotline of the State Tax Service, N=154, %



The majority of respondents (at least 64%) would like to receive by email *alerts regarding planned inspections for the company, alerts regarding payment deadlines or the deadline for filling in the*

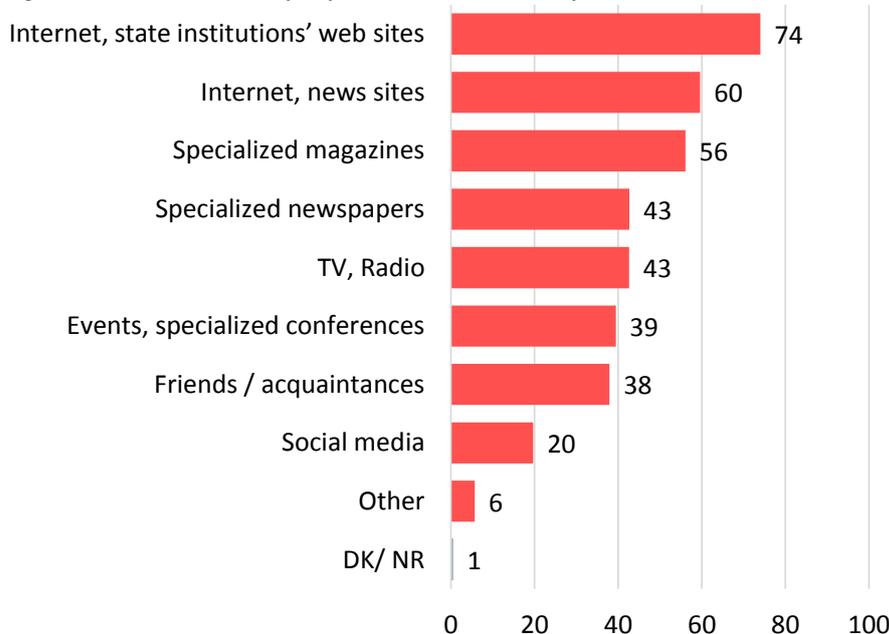
income declarations, explanatory notes regarding the current business practices and alerts regarding the amendments in legislation. ([Annex 112.53](#))

Figure 5.12: Types of information requested by email by the company, N=1194, %



In order to be informed about business, the majority of the respondent companies (74%) use the internet, and namely the state institutions' websites. In 60% of cases for this goal are used news websites and specialized magazines (56%). ([Annex 120.57](#))

Figure 5.13: Sources of information about reforms in business, N=1194, %



ANNEXES

Table 4.3: Benefits from the implemented reforms earned by importers and exporters, N=503, row %

| | I have benefitted from it | I do not consider this a reform | I have not benefitted from it | Have not heard about it |
|--|---------------------------|---------------------------------|-------------------------------|-------------------------|
| Implementation of the Taxpayers Current Account | 56 | 2 | 14 | 27 |
| Electronic export procedure implemented | 11 | 1 | 19 | 70 |
| Inward procedure was streamlined | 3 | 2 | 10 | 86 |
| Certificate of origin for import of animal goods eliminated | 3 | 1 | 9 | 88 |
| International weighting certificates accepted by the Customs Service | 6 | 1 | 9 | 85 |
| Export clearance at the border | 8 | 1 | 12 | 79 |
| Transit declaration canceled for exports | 4 | 1 | 10 | 84 |
| Maximum transit time for exports | 4 | 0 | 11 | 85 |
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies | 4 | 1 | 15 | 80 |

Table 4.5 Types of benefits from the implemented reforms earned by importers and exporters, N=503, row %

| | Time | Money | Both time and money | Neither time, nor money | Have not benefited from the reform | Have not heard about it | DK/NR |
|--|------|-------|---------------------|-------------------------|------------------------------------|-------------------------|-------|
| Implementation of the Taxpayers Current Account | 34 | 2 | 7 | 12 | 14 | 27 | 5 |
| Electronic export procedure implemented | 6 | 0 | 1 | 2 | 19 | 70 | 2 |
| Inward procedure was streamlined | 2 | 0 | 0 | 1 | 10 | 86 | 2 |
| Certificate of origin for import of animal goods eliminated | 1 | 0 | 0 | 1 | 9 | 88 | 2 |
| International weighting certificates accepted by the Customs Service | 2 | 0 | 1 | 2 | 9 | 85 | 1 |
| Export clearance at the border | 2 | 2 | 1 | 2 | 12 | 79 | 2 |
| Transit declaration canceled for exports | 1 | 2 | 0 | 1 | 10 | 84 | 2 |
| Maximum transit time for exports | 2 | 0 | 0 | 1 | 11 | 85 | 1 |
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies | 2 | 1 | 1 | 2 | 15 | 80 | 0 |

Table 4.7: The impact of the implemented reforms on importers' and exporters' business, N-503, row %

| | Very big | Big | Small | Very small | No impact | DK/NR | I have not benefitted from it | Have not heard about it |
|--|----------|-----|-------|------------|-----------|-------|-------------------------------|-------------------------|
| Implementation of the Taxpayers Current Account | 4 | 27 | 9 | 4 | 4 | 10 | 14 | 27 |
| Electronic export procedure implemented | 0 | 6 | 1 | 1 | 1 | 3 | 19 | 70 |
| Inward procedure was streamlined | 0 | 0 | 1 | 0 | 1 | 2 | 10 | 86 |
| Certificate of origin for import of animal goods eliminated | 0 | 1 | 0 | 0 | 0 | 2 | 9 | 88 |
| International weighting certificates accepted by the Customs Service | 0 | 1 | 2 | 1 | 1 | 1 | 9 | 85 |
| Export clearance at the border | 0 | 2 | 1 | 1 | 2 | 2 | 12 | 80 |
| Transit declaration canceled for exports | 0 | 1 | 1 | 0 | 1 | 2 | 10 | 84 |
| Maximum transit time for exports | 0 | 1 | 1 | 0 | 1 | 1 | 11 | 85 |
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies | 0 | 1 | 1 | 0 | 1 | 0 | 15 | 80 |

Annex 1.1 Sample structure according to the type of paid taxes, %

| | | Type of enterprise | | | | Region | | | | Importer | | Exporter | | Total | |
|-------|-----|--------------------|-------|--------|-------|--------|----------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | North | Chişinău | Center | South | Yes | No | Yes | No | % | N |
| VAT | Yes | 57.9 | 68.4 | 92.0 | 94.4 | 70.9 | 76.0 | 60.6 | 66.4 | 94.4 | 58.5 | 95.0 | 65.4 | 71.4 | 852 |
| | No | 42.1 | 31.6 | 8.0 | 5.6 | 29.1 | 24.0 | 39.4 | 33.6 | 5.6 | 41.5 | 5.0 | 34.6 | 28.6 | 342 |
| Total | | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 2.1 Sample structure according to region, %

| Region | TIIP | | 1. VAT payer | | Total | |
|----------|--------------------|--------|--------------|------|-------|-----|
| | | | Da | Nu | % | N |
| North | Type of enterprise | Micro | 63.4 | 36.6 | 100 | 71 |
| | | Small | 58.8 | 41.2 | 100 | 68 |
| | | Medium | 95.8 | 4.2 | 100 | 48 |
| | | Large | 88.9 | 11.1 | 100 | 9 |
| | Importer | Yes | 91.8 | 8.2 | 100 | 49 |
| | | No | 63.9 | 36.1 | 100 | 147 |
| | Exporter | Yes | 97.3 | 2.7 | 100 | 37 |
| | | No | 64.8 | 35.2 | 100 | 159 |
| Chisinau | Type of enterprise | Micro | 55.9 | 44.1 | 100 | 202 |
| | | Small | 78.0 | 22.0 | 100 | 241 |
| | | Medium | 92.2 | 7.8 | 100 | 166 |
| | | Large | 95.7 | 4.3 | 100 | 46 |
| | Importer | Yes | 95.4 | 4.6 | 100 | 306 |
| | | No | 59.0 | 41.0 | 100 | 349 |
| | Exporter | Yes | 95.7 | 4.3 | 100 | 139 |
| | | No | 70.7 | 29.3 | 100 | 516 |
| Center | Type of enterprise | Micro | 61.5 | 38.5 | 100 | 104 |
| | | Small | 44.7 | 55.3 | 100 | 76 |
| | | Medium | 84.4 | 15.6 | 100 | 32 |
| | | Large | 100.0 | 0.0 | 100 | 9 |
| | Importer | Yes | 90.7 | 9.3 | 100 | 43 |
| | | No | 53.4 | 46.6 | 100 | 178 |
| | Exporter | Yes | 92.7 | 7.3 | 100 | 41 |
| | | No | 53.3 | 46.7 | 100 | 180 |
| South | Type of enterprise | Micro | 50.9 | 49.1 | 100 | 55 |
| | | Small | 71.4 | 28.6 | 100 | 42 |
| | | Medium | 94.4 | 5.6 | 100 | 18 |
| | | Large | 85.7 | 14.3 | 100 | 7 |
| | Importer | Yes | 93.3 | 6.7 | 100 | 30 |
| | | No | 57.6 | 42.4 | 100 | 92 |
| | Exporter | Yes | 91.3 | 8.7 | 100 | 23 |

| | | | | | |
|--|----|------|------|-----|----|
| | No | 60.6 | 39.4 | 100 | 99 |
|--|----|------|------|-----|----|

Annex 3.2. Sample structure of companies according to the main domain of activity, %

| | VAT | | Type of enterprise | | | | Region | | | | Total | |
|-------------------------|-------|-------|--------------------|-------|--------|-------|--------|----------|--------|-------|-------|------|
| | Da | Nu | Micro | Small | Medium | Large | North | Chisinau | Center | South | % | N |
| Importer (in Moldova) | 28.8 | 5.3 | 15.0 | 23.7 | 29.2 | 28.2 | 15.3 | 29.8 | 10.0 | 13.1 | 22.0 | 263 |
| Exporter (from Moldova) | 8.1 | 1.8 | 2.3 | 4.7 | 14.0 | 11.3 | 9.2 | 4.3 | 9.0 | 7.4 | 6.3 | 75 |
| Importer and exporter | 18.7 | 1.8 | 6.3 | 9.8 | 25.4 | 40.8 | 9.7 | 16.9 | 9.5 | 11.5 | 13.8 | 165 |
| None | 44.5 | 91.2 | 76.4 | 61.8 | 31.4 | 19.7 | 65.8 | 49.0 | 71.5 | 68.0 | 57.9 | 691 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 4.2. Sample structure according to region, type of enterprise and the main domain of activity, %

| Region | Type of enterprise | VAT | Status | | | | Total | |
|----------|--------------------|-------|--------|--------|------------------------|-------|-------|-----|
| | | | Import | Export | Both import and export | None | % | N |
| North | Micro | Yes | 24.4 | 6.7 | 11.1 | 57.8 | 100.0 | 45 |
| | | No | 3.8 | 0.0 | 0.0 | 96.2 | 100.0 | 26 |
| | Small | Yes | 17.5 | 12.5 | 10.0 | 60.0 | 100.0 | 40 |
| | | No | 3.6 | 0.0 | 0.0 | 96.4 | 100.0 | 28 |
| | Medium | Yes | 15.2 | 19.6 | 17.4 | 47.8 | 100.0 | 46 |
| | | No | 0.0 | 0.0 | 50.0 | 50.0 | 100.0 | 2 |
| Large | Yes | 25.0 | 12.5 | 12.5 | 50.0 | 100.0 | 8 | |
| | No | 100.0 | 0.0 | 0.0 | 0.0 | 100.0 | 1 | |
| Chisinau | Micro | Yes | 32.7 | 2.7 | 12.4 | 52.2 | 100.0 | 113 |
| | | No | 3.4 | 1.1 | 2.2 | 93.3 | 100.0 | 89 |
| | Small | Yes | 41.0 | 3.7 | 13.8 | 41.5 | 100.0 | 188 |
| | | No | 5.7 | 0.0 | 1.9 | 92.5 | 100.0 | 53 |
| | Medium | Yes | 36.6 | 9.2 | 30.7 | 23.5 | 100.0 | 153 |
| | | No | 23.1 | 7.7 | 7.7 | 61.5 | 100.0 | 13 |
| Large | Yes | 34.1 | 4.5 | 45.5 | 15.9 | 100.0 | 44 | |
| | No | 50.0 | 0.0 | 0.0 | 50.0 | 100.0 | 2 | |
| Center | Micro | Yes | 9.4 | 1.6 | 4.7 | 84.4 | 100.0 | 64 |
| | | No | 0.0 | 0.0 | 0.0 | 100.0 | 100.0 | 40 |
| | Small | Yes | 17.6 | 11.8 | 23.5 | 47.1 | 100.0 | 34 |
| | | No | 2.4 | 4.8 | 0.0 | 92.9 | 100.0 | 42 |
| | Medium | Yes | 18.5 | 40.7 | 18.5 | 22.2 | 100.0 | 27 |
| | | No | 60.0 | 20.0 | 0.0 | 20.0 | 100.0 | 5 |
| Large | Yes | 11.1 | 11.1 | 55.6 | 22.2 | 100.0 | 9 | |
| | No | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | |
| South | Micro | Yes | 25.0 | 7.1 | 10.7 | 57.1 | 100.0 | 28 |
| | | No | 0.0 | 0.0 | 0.0 | 100.0 | 100.0 | 27 |
| | Small | Yes | 16.7 | 3.3 | 10.0 | 70.0 | 100.0 | 30 |
| | | No | 8.3 | 8.3 | 0.0 | 83.3 | 100.0 | 12 |
| | Medium | Yes | 17.6 | 5.9 | 29.4 | 47.1 | 100.0 | 17 |
| | | No | 0.0 | 0.0 | 0.0 | 100.0 | 100.0 | 1 |
| Large | Yes | 0.0 | 66.7 | 33.3 | 0.0 | 100.0 | 6 | |
| | No | 0.0 | 0.0 | 100.0 | 0.0 | 100.0 | 1 | |

Annex 5.3. Sample structure according to the type of enterprise, VAT payer/non-payer, region, activity, %

| | VAT | | Region | | | | Importer | | Exporter | | Activity | | | | Total | |
|--------|-------|-------|--------|----------|--------|-------|----------|-------|----------|-------|----------|--------|------------------------|-------|-------|------|
| | Yes | No | North | Chisinau | Center | South | Da | Nu | Da | Nu | Import | Export | Both import and export | None | % | N |
| Micro | 29.3 | 53.2 | 36.2 | 30.8 | 47.1 | 45.1 | 21.5 | 44.4 | 15.4 | 41.4 | 24.7 | 13.3 | 16.4 | 47.8 | 36.2 | 432 |
| Small | 34.3 | 39.5 | 34.7 | 36.8 | 34.4 | 34.4 | 33.4 | 37.1 | 25.8 | 38.3 | 38.4 | 26.7 | 25.5 | 38.2 | 35.8 | 427 |
| Medium | 28.5 | 6.1 | 24.5 | 25.3 | 14.5 | 14.8 | 33.6 | 15.7 | 43.3 | 16.8 | 29.3 | 49.3 | 40.6 | 12.0 | 22.1 | 264 |
| Large | 7.9 | 1.2 | 4.6 | 7.0 | 4.1 | 5.7 | 11.4 | 2.9 | 15.4 | 3.6 | 7.6 | 10.7 | 17.6 | 2.0 | 5.9 | 71 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 6.3. Sample structure according to region, status, VAT payer/non-payer, %

| Region | Status | | Type of enterprise | | | | Total | |
|----------|----------|------------------------|--------------------|-------|--------|-------|-------|-----|
| | | | Micro | Small | Medium | Large | % | N |
| North | VAT | Yes | 32.4 | 28.8 | 33.1 | 5.8 | 100.0 | 139 |
| | | No | 45.6 | 49.1 | 3.5 | 1.8 | 100.0 | 57 |
| | Importer | Yes | 34.7 | 24.5 | 32.7 | 8.2 | 100.0 | 49 |
| | | No | 36.7 | 38.1 | 21.8 | 3.4 | 100.0 | 147 |
| | Exporter | Yes | 21.6 | 24.3 | 48.6 | 5.4 | 100.0 | 37 |
| | | No | 39.6 | 37.1 | 18.9 | 4.4 | 100.0 | 159 |
| | Type | Import | 40.0 | 26.7 | 23.3 | 10.0 | 100.0 | 30 |
| | | Export | 16.7 | 27.8 | 50.0 | 5.6 | 100.0 | 18 |
| | | Both import and export | 26.3 | 21.1 | 47.4 | 5.3 | 100.0 | 19 |
| | | None | 39.5 | 39.5 | 17.8 | 3.1 | 100.0 | 129 |
| Chisinau | VAT | Yes | 22.7 | 37.8 | 30.7 | 8.8 | 100.0 | 498 |
| | | No | 56.7 | 33.8 | 8.3 | 1.3 | 100.0 | 157 |
| | Importer | Yes | 18.3 | 35.0 | 35.0 | 11.8 | 100.0 | 306 |
| | | No | 41.8 | 38.4 | 16.9 | 2.9 | 100.0 | 349 |
| | Exporter | Yes | 14.4 | 24.5 | 45.3 | 15.8 | 100.0 | 139 |
| | | No | 35.3 | 40.1 | 20.0 | 4.7 | 100.0 | 516 |
| | Type | Import | 20.5 | 41.0 | 30.3 | 8.2 | 100.0 | 195 |
| | | Export | 14.3 | 25.0 | 53.6 | 7.1 | 100.0 | 28 |
| | | Both import and export | 14.4 | 24.3 | 43.2 | 18.0 | 100.0 | 111 |
| | | None | 44.2 | 39.6 | 13.7 | 2.5 | 100.0 | 321 |
| Center | VAT | Yes | 47.8 | 25.4 | 20.1 | 6.7 | 100.0 | 134 |
| | | No | 46.0 | 48.3 | 5.7 | 0.0 | 100.0 | 87 |
| | Importer | Yes | 20.9 | 34.9 | 30.2 | 14.0 | 100.0 | 43 |
| | | No | 53.4 | 34.3 | 10.7 | 1.7 | 100.0 | 178 |
| | Exporter | Yes | 9.8 | 34.1 | 41.5 | 14.6 | 100.0 | 41 |
| | | No | 55.6 | 34.4 | 8.3 | 1.7 | 100.0 | 180 |
| | Type | Import | 27.3 | 31.8 | 36.4 | 4.5 | 100.0 | 22 |
| | | Export | 5.0 | 30.0 | 60.0 | 5.0 | 100.0 | 20 |
| | | Both import and export | 14.3 | 38.1 | 23.8 | 23.8 | 100.0 | 21 |
| | | None | 59.5 | 34.8 | 4.4 | 1.3 | 100.0 | 158 |
| South | VAT | Yes | 34.6 | 37.0 | 21.0 | 7.4 | 100.0 | 81 |
| | | No | 65.9 | 29.3 | 2.4 | 2.4 | 100.0 | 41 |
| | Importer | Yes | 33.3 | 30.0 | 26.7 | 10.0 | 100.0 | 30 |
| | | No | 48.9 | 35.9 | 10.9 | 4.3 | 100.0 | 92 |
| | Exporter | Yes | 21.7 | 21.7 | 26.1 | 30.4 | 100.0 | 23 |
| | | No | 50.5 | 37.4 | 12.1 | 0.0 | 100.0 | 99 |
| | Type | Import | 43.8 | 37.5 | 18.8 | 0.0 | 100.0 | 16 |
| | | Export | 22.2 | 22.2 | 11.1 | 44.4 | 100.0 | 9 |
| | | Both import and export | 21.4 | 21.4 | 35.7 | 21.4 | 100.0 | 14 |

| | | | | | | | |
|--|------|------|------|------|-----|-------|----|
| | None | 51.8 | 37.3 | 10.8 | 0.0 | 100.0 | 83 |
|--|------|------|------|------|-----|-------|----|

Annex 7.3. Sample structure according to the main domain of activity, VAT payer/non-payer, size, region, importer/exporter, %

| | VAT | | Size | | | | Region | | | | Importer | | Exporter | | Total | |
|---|-------|-------|-----------|-----------|------------|-----------|--------|--------------|------------|-----------|----------|-------|----------|-------|-------|------|
| | Yes | No | Micr o | Sma ll | Mediu m | Larg e | North | Chisina u | Cente r | Sout h | Yes | No | Yes | No | % | N |
| A Agriculture, hunting and forestry | 12.2 | 3.5 | 4.6 | 9.6 | 16.3 | 16.9 | 22.4 | 3.8 | 13.6 | 13.9 | 7.7 | 10.8 | 28.8 | 4.9 | 9.7 | 116 |
| B Fishing | .2 | 0.0 | .2 | .2 | 0.0 | 0.0 | 0.0 | .3 | 0.0 | 0.0 | .5 | 0.0 | .4 | .1 | .2 | 2 |
| C Mining and quarrying | 0.4 | 0.0 | 0.2 | 0.5 | 0.0 | 0.0 | 1.0 | 0.0 | 0.5 | 0.0 | 0.5 | 0.1 | 0.4 | 0.2 | 0.3 | 3 |
| D Manufacturing industry | 9.6 | 2.9 | 5.3 | 7.5 | 10.6 | 12.7 | 8.7 | 7.5 | 7.7 | 7.4 | 9.8 | 6.5 | 13.3 | 6.3 | 7.7 | 92 |
| E Electric and thermal energy, gas and water | 0.1 | 0.0 | 0.0 | 0.0 | 0.4 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 1 |
| F Construction | 5.4 | 1.5 | 2.1 | 5.2 | 6.8 | 2.8 | 3.1 | 5.2 | 3.6 | 2.5 | 6.1 | 3.3 | 3.3 | 4.5 | 4.3 | 51 |
| G Wholesale and retail trade, repair of motor vehicles, of household and personal goods | 40.6 | 43.0 | 51.2 | 39.1 | 31.8 | 29.6 | 40.8 | 40.5 | 42.5 | 44.3 | 45.6 | 38.9 | 20.8 | 46.4 | 41.3 | 493 |
| H Hotels and restaurants | 1.4 | 0.0 | .5 | 1.6 | 1.1 | 0.0 | 1.0 | .8 | 1.4 | 1.6 | .5 | 1.3 | .8 | 1.0 | 1.0 | 12 |
| I Transports and communication | 4.3 | 2.0 | 3.5 | 3.0 | 4.2 | 7.0 | 3.6 | 4.1 | 3.2 | 2.5 | 4.0 | 3.5 | 6.3 | 3.0 | 3.7 | 44 |
| J Financial activities | .9 | 0.0 | .7 | 1.2 | 0.0 | 0.0 | 0.0 | .3 | 1.8 | 1.6 | .0 | 1.0 | .0 | .8 | .7 | 8 |
| K Real estate operations, rental and leasing, other services provided to enterprises | 2.3 | 9.9 | 4.4 | 6.6 | 1.9 | 2.8 | 2.6 | 5.8 | 4.5 | 0.8 | 1.2 | 6.4 | 0.4 | 5.6 | 4.5 | 54 |
| L Public administration | .0 | 0.0 | .0 | .0 | 0.0 | 0.0 | 0.0 | .0 | 0.0 | 0.0 | .0 | 0.0 | .0 | .0 | .0 | 0 |
| M Educational services | 0.1 | 0.3 | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.8 | 0.0 | 0.3 | 0.0 | 0.2 | 0.2 | 2 |
| N Health, medical services | .0 | 0.0 | .0 | .0 | 0.0 | 0.0 | 0.0 | .0 | 0.0 | 0.0 | .0 | 0.0 | .0 | .0 | .0 | 0 |
| O Other | 3.9 | 6.1 | 5.8 | 4.2 | 4.2 | 0.0 | 0.5 | 6.1 | 2.3 | 6.6 | 2.6 | 5.6 | 1.7 | 5.2 | 4.5 | 54 |
| Mass Media | .0 | 0.0 | .0 | .0 | 0.0 | 0.0 | 0.0 | .0 | 0.0 | 0.0 | .0 | 0.0 | .0 | .0 | .0 | 0 |
| Other | 18.4 | 30.7 | 21.3 | 21.1 | 22.7 | 28.2 | 16.3 | 25.3 | 19.0 | 18.0 | 21.5 | 22.2 | 23.8 | 21.5 | 21.9 | 262 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 8.5. Sample structure according to region, VAT payer/non-payer, size, importer/exporter, %

| | VAT | | Size | | | | Importer | | Exporter | | Total | |
|----------|-------|-------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| North | 16.3 | 16.7 | 16.4 | 15.9 | 18.2 | 12.7 | 11.4 | 19.2 | 15.4 | 16.7 | 16.4 | 196 |
| Chisinau | 58.5 | 45.9 | 46.8 | 56.4 | 62.9 | 64.8 | 71.5 | 45.6 | 57.9 | 54.1 | 54.9 | 655 |
| Center | 15.7 | 25.4 | 24.1 | 17.8 | 12.1 | 12.7 | 10.0 | 23.2 | 17.1 | 18.9 | 18.5 | 221 |
| South | 9.5 | 12.0 | 12.7 | 9.8 | 6.8 | 9.9 | 7.0 | 12.0 | 9.6 | 10.4 | 10.2 | 122 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 9.5. Sample structure according to company size, status, VAT payer/non-payer, region %

| Size | Type | | Region | | | | Total | | |
|----------|----------|-------------------------|--------|----------|--------|-------|---------|-------|-----|
| | | | North | Chisinau | Center | South | Row N % | N | |
| Micro | Importer | Yes | 18.5 | 60.9 | 9.8 | 10.9 | 100.0 | 92 | |
| | | No | 15.9 | 42.9 | 27.9 | 13.2 | 100.0 | 340 | |
| | VAT | Yes | 18.0 | 45.2 | 25.6 | 11.2 | 100.0 | 250 | |
| | | No | 14.3 | 48.9 | 22.0 | 14.8 | 100.0 | 182 | |
| | | Total | 16.4 | 46.8 | 24.1 | 12.7 | 100.0 | 432 | |
| | Exporter | Yes | 21.6 | 54.1 | 10.8 | 13.5 | 100.0 | 37 | |
| | | No | 15.9 | 46.1 | 25.3 | 12.7 | 100.0 | 395 | |
| | Status | Importer (in Moldova) | | 18.5 | 61.5 | 9.2 | 10.8 | 100.0 | 65 |
| | | Exporter (from Moldova) | | 30.0 | 40.0 | 10.0 | 20.0 | 100.0 | 10 |
| | | Importer and exporter | | 18.5 | 59.3 | 11.1 | 11.1 | 100.0 | 27 |
| | | None | | 15.5 | 43.0 | 28.5 | 13.0 | 100.0 | 330 |
| | Small | Importer | Yes | 8.4 | 74.8 | 10.5 | 6.3 | 100.0 | 143 |
| No | | | 19.7 | 47.2 | 21.5 | 11.6 | 100.0 | 284 | |
| VAT | | Yes | 13.7 | 64.4 | 11.6 | 10.3 | 100.0 | 292 | |
| | | No | 20.7 | 39.3 | 31.1 | 8.9 | 100.0 | 135 | |
| | | Total | 15.9 | 56.4 | 17.8 | 9.8 | 100.0 | 427 | |
| Exporter | | Yes | 14.5 | 54.8 | 22.6 | 8.1 | 100.0 | 62 | |
| | | No | 16.2 | 56.7 | 17.0 | 10.1 | 100.0 | 365 | |
| Status | | Importer (in Moldova) | | 7.9 | 79.2 | 6.9 | 5.9 | 100.0 | 101 |
| | | Exporter (from Moldova) | | 25.0 | 35.0 | 30.0 | 10.0 | 100.0 | 20 |
| | | Importer and exporter | | 9.5 | 64.3 | 19.0 | 7.1 | 100.0 | 42 |
| | | None | | 19.3 | 48.1 | 20.8 | 11.7 | 100.0 | 264 |
| Medium | | Importer | Yes | 11.1 | 74.3 | 9.0 | 5.6 | 100.0 | 144 |
| | No | | 26.7 | 49.2 | 15.8 | 8.3 | 100.0 | 120 | |
| | VAT | Yes | 18.9 | 63.0 | 11.1 | 7.0 | 100.0 | 243 | |
| | | No | 9.5 | 61.9 | 23.8 | 4.8 | 100.0 | 21 | |
| | | Total | 18.2 | 62.9 | 12.1 | 6.8 | 100.0 | 264 | |
| | Exporter | Yes | 17.3 | 60.6 | 16.3 | 5.8 | 100.0 | 104 | |
| | | No | 18.8 | 64.4 | 9.4 | 7.5 | 100.0 | 160 | |
| | Status | Importer (in Moldova) | | 9.1 | 76.6 | 10.4 | 3.9 | 100.0 | 77 |
| | | Exporter (from Moldova) | | 24.3 | 40.5 | 32.4 | 2.7 | 100.0 | 37 |
| | | Importer and exporter | | 13.4 | 71.6 | 7.5 | 7.5 | 100.0 | 67 |
| | | None | | 27.7 | 53.0 | 8.4 | 10.8 | 100.0 | 83 |
| | Large | Importer | Yes | 8.2 | 73.5 | 12.2 | 6.1 | 100.0 | 49 |
| No | | | 22.7 | 45.5 | 13.6 | 18.2 | 100.0 | 22 | |
| VAT | | Yes | 11.9 | 65.7 | 13.4 | 9.0 | 100.0 | 67 | |
| | | No | 25.0 | 50.0 | 0.0 | 25.0 | 100.0 | 4 | |
| | | Total | 12.7 | 64.8 | 12.7 | 9.9 | 100.0 | 71 | |
| Exporter | | Yes | 5.4 | 59.5 | 16.2 | 18.9 | 100.0 | 37 | |
| | | No | 20.6 | 70.6 | 8.8 | 0.0 | 100.0 | 34 | |
| Status | | Importer (in Moldova) | | 15.0 | 80.0 | 5.0 | 0.0 | 100.0 | 20 |
| | | Exporter (from Moldova) | | 12.5 | 25.0 | 12.5 | 50.0 | 100.0 | 8 |
| | | Importer and exporter | | 3.4 | 69.0 | 17.2 | 10.3 | 100.0 | 29 |
| | | None | | 28.6 | 57.1 | 14.3 | 0.0 | 100.0 | 14 |

Annex 10.6. Sample structure according to the respondent's function in the company, VAT payer/non-payer, company size, region, status, %

| | VAT | | Size | | | | Region | | | | Importer | | Exporter | | Total | |
|---|-------|-------|-------|-------|--------|-------|--------|----------|--------|-------|----------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | North | Chisinau | Center | South | Yes | No | Yes | No | % | N |
| Director / Deputy Director / Administrator | 22.9 | 40.6 | 41.0 | 22.0 | 23.1 | 2.8 | 25.0 | 23.4 | 40.7 | 34.4 | 20.1 | 32.4 | 29.2 | 27.7 | 28.0 | 334 |
| Manager level 2 (medium) / Head of Department | 13.0 | 8.8 | 13.7 | 9.4 | 12.5 | 12.7 | 11.2 | 14.0 | 8.1 | 7.4 | 17.1 | 8.9 | 11.3 | 11.9 | 11.8 | 141 |
| Accountant | 58.5 | 45.0 | 39.8 | 63.2 | 58.7 | 77.5 | 59.7 | 55.7 | 46.2 | 55.7 | 57.5 | 53.0 | 53.8 | 54.8 | 54.6 | 652 |
| Other | 5.6 | 5.6 | 5.6 | 5.4 | 5.7 | 7.0 | 4.1 | 6.9 | 5.0 | 2.5 | 5.4 | 5.7 | 5.8 | 5.6 | 5.6 | 67 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 11.7. Sample structure according to affiliation with business associations, VAT payer/non-payer, company size, region, status, %

| | VAT | | Size | | | | Region | | | | Importer | | Exporter | | Total | |
|---|------|------|-------|-------|--------|-------|--------|----------|--------|-------|----------|------|----------|------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | North | Chisinau | Center | South | Yes | No | Yes | No | % | N |
| Moldovan Chamber of Commerce and Industry (including regional branches) | 10.3 | 2.3 | 4.9 | 5.2 | 15.5 | 16.9 | 15.3 | 5.5 | 7.2 | 11.5 | 12.6 | 5.5 | 18.8 | 5.3 | 8.0 | 96 |
| Specialized business association (banks, accountants, farmers, etc.) | 3.8 | 0.9 | 2.1 | 2.1 | 4.9 | 5.6 | 1.0 | 2.7 | 4.1 | 4.9 | 4.9 | 1.8 | 7.1 | 1.9 | 2.9 | 35 |
| American Chamber of Commerce | 0.5 | 0.0 | 0.0 | 0.7 | 0.4 | 0.0 | 0.0 | 0.5 | 0.5 | 0.0 | 0.5 | 0.3 | 0.8 | 0.2 | 0.3 | 4 |
| European Business Association | 0.1 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.1 | 0.1 | 1 |
| Other | 4.7 | 1.5 | 1.4 | 3.7 | 6.8 | 7.0 | 5.1 | 3.2 | 4.5 | 3.3 | 4.0 | 3.7 | 10.4 | 2.1 | 3.8 | 45 |
| None | 79.6 | 95.0 | 90.5 | 87.8 | 71.2 | 69.0 | 78.6 | 86.6 | 83.3 | 80.3 | 76.6 | 88.1 | 61.3 | 89.7 | 84.0 | 1003 |
| DK/NR | 1.1 | 0.3 | 0.9 | 0.5 | 1.1 | 1.4 | 0.0 | 1.4 | 0.5 | 0.0 | 1.2 | 0.7 | 1.7 | 0.6 | 0.8 | 10 |

| | | | | | | | | | | | | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|

Annex 12.7. Sample structure according to affiliation with business associations, VAT payer/non-payer, company size, region, status, % (weighted)

| | VAT | | Size | | | | Region | | | | Imporator | | Exporter | | Total | |
|---|-------|-------|-------|-------|--------|-------|--------|----------|--------|-------|-----------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | North | Chisinau | Center | South | Yes | No | Yes | No | % | N |
| Moldovan Chamber of Commerce and Industry (including regional branches) | 6.9 | 1.4 | 4.0 | 4.8 | 15.2 | 15.7 | 12.0 | 2.8 | 4.7 | 10.3 | 8.3 | 3.4 | 14.1 | 3.5 | 4.8 | 57 |
| Specialized business association (banks, accountants, farmers, etc.) | 2.6 | 1.3 | 1.8 | 2.2 | 5.5 | 5.8 | 0.4 | 1.9 | 3.7 | 3.8 | 4.7 | 1.1 | 7.5 | 1.4 | 2.1 | 25 |
| American Chamber of Commerce | 0.2 | 0.0 | 0.0 | 0.7 | 0.3 | 0.0 | 0.0 | 0.2 | 0.3 | 0.0 | 0.3 | 0.1 | 0.4 | 0.1 | 0.1 | 2 |
| European Business Association | 0.4 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.4 | 0.0 | 0.0 | 0.9 | 0.0 | 0.0 | 0.3 | 0.3 | 3 |
| Other | 2.6 | 0.4 | 0.9 | 3.8 | 7.0 | 7.3 | 3.8 | 1.1 | 2.9 | 2.4 | 2.7 | 1.4 | 7.6 | 1.0 | 1.8 | 21 |
| None | 86.0 | 96.2 | 91.9 | 88.1 | 70.9 | 69.7 | 83.8 | 92.3 | 87.8 | 83.5 | 82.7 | 92.8 | 69.5 | 92.8 | 89.9 | 1074 |
| DK/NR | 1.3 | 0.7 | 1.1 | 0.5 | 1.0 | 1.5 | 0.0 | 1.4 | 0.7 | 0.0 | 0.4 | 1.3 | 0.9 | 1.0 | 1.0 | 12 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 13.8. Sample structure according to involvement in Public Private Dialogue forms, VAT payer/non-payer, company size, region, status, % (original)

| | VAT | | Size | | | | Region | | | | Imporator | | Exporter | | Total | |
|--|------|-----|-------|-------|--------|-------|--------|----------|--------|-------|-----------|-----|----------|-----|-------|-----|
| | Yes | No | Micro | Small | Medium | Large | North | Chisinau | Center | South | Yes | No | Yes | No | % | N |
| Directly, by participating at working-groups created by public authorities | 13.1 | 3.5 | 6.7 | 8.0 | 18.9 | 15.5 | 14.8 | 9.6 | 8.1 | 11.5 | 14.5 | 8.1 | 15.8 | 9.0 | 10.4 | 124 |
| Indirectly, through the business association we are part of | 5.5 | 3.5 | 2.3 | 4.0 | 10.2 | 7.0 | 6.6 | 4.1 | 5.4 | 5.7 | 7.7 | 3.4 | 10.8 | 3.5 | 4.9 | 59 |

| | | | | | | | | | | | | | | | | |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| Indirectly, by sending letters of suggestions/requests to public authorities | 7.5 | 0.9 | 3.9 | 4.7 | 7.6 | 14.1 | 5.1 | 6.1 | 3.6 | 7.4 | 7.7 | 4.4 | 10.8 | 4.3 | 5.6 | 67 |
| Other | 0.8 | 0.0 | 0.7 | 0.7 | 0.4 | 0.0 | 0.5 | 0.5 | 0.5 | 1.6 | 0.7 | 0.5 | 0.0 | 0.7 | 0.6 | 7 |
| None | 77.0 | 93.6 | 88.0 | 85.0 | 70.1 | 67.6 | 76.5 | 82.7 | 85.5 | 77.9 | 75.2 | 85.4 | 68.3 | 85.1 | 81.7 | 976 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 14.8. Sample structure according to involvement in Public Private Dialogue forms, VAT payer/non-payer, company size, region, status, % (weighted)

| | VAT | | Size | | | | Region | | | | Importer | | Exporter | | Total | |
|--|-------|-------|-------|-------|--------|-------|--------|----------|--------|-------|----------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | North | Chisinau | Center | South | Yes | No | Yes | No | % | N |
| Directly, by participating at working-groups created by public authorities | 11.0 | 1.1 | 6.2 | 8.0 | 18.9 | 15.4 | 10.2 | 6.5 | 7.0 | 9.2 | 10.4 | 6.0 | 10.7 | 6.7 | 7.2 | 86 |
| Indirectly, through the business association we are part of | 3.2 | 1.9 | 2.0 | 3.9 | 9.9 | 6.5 | 4.3 | 2.0 | 3.8 | 4.4 | 5.5 | 1.6 | 9.3 | 1.8 | 2.7 | 32 |
| Indirectly, by sending letters of suggestions/requests to public authorities | 6.6 | 1.4 | 4.2 | 4.7 | 7.3 | 13.8 | 4.9 | 4.8 | 3.3 | 5.0 | 5.8 | 4.2 | 7.8 | 4.2 | 4.6 | 55 |
| Other | 1.0 | 0.0 | 0.6 | 0.7 | 0.3 | 0.0 | 1.0 | 0.5 | 0.3 | 1.8 | 1.2 | 0.4 | 0.0 | 0.7 | 0.6 | 7 |
| None | 80.9 | 95.9 | 88.3 | 85.0 | 70.8 | 68.9 | 82.0 | 87.7 | 88.0 | 82.7 | 80.1 | 89.3 | 75.0 | 88.3 | 86.7 | 1035 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 15.9. Sample structure according to digital signature usage, VAT payer/non-payer, company size, region, status, %

| | VAT | | Size | | | | Region | | | | Total | |
|-------|-------|-------|-------|-------|--------|-------|--------|----------|--------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | North | Chisinau | Center | South | % | N |
| Yes | 80.0 | 21.6 | 46.5 | 67.4 | 79.2 | 81.7 | 64.8 | 67.9 | 56.6 | 48.4 | 63.3 | 756 |
| No | 20.0 | 78.4 | 53.5 | 32.6 | 20.8 | 18.3 | 35.2 | 32.1 | 43.4 | 51.6 | 36.7 | 438 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 16.10. Sample structure according to usage of electronic services, VAT payer/non-payer, %

| | VAT | | Total | |
|---|-------|-------|-------|------|
| | Yes | No | % | N |
| E-reporting to CNAS (e-CNAS) | 74.1 | 33.6 | 62.5 | 746 |
| E-reporting to CNAM (e-CNAM) | 64.9 | 31.9 | 55.4 | 662 |
| Electronic declaration (reporting to STS) | 90.1 | 22.8 | 70.9 | 846 |
| E-invoice | 36.2 | 9.4 | 28.5 | 340 |
| Taxpayers current account | 81.3 | 21.6 | 64.2 | 767 |
| Electronic export declaration | 16.7 | 5.0 | 13.3 | 159 |
| Other | 1.5 | 1.5 | 1.5 | 18 |
| None | 4.9 | 62.0 | 21.3 | 254 |
| Total | 100.0 | 100.0 | 100.0 | 1194 |

Annex 17.11. Sample structure according to usage of electronic services, evaluation of usefulness, VAT payer/non-payer, %

| | | VAT | | Total | |
|---|---------------------|-------|-------|-------|-----|
| | | Yes | No | % | N |
| E-reporting to CNAS (e-CNAS) | 5-very useful | 61.0 | 66.1 | 61.8 | 461 |
| | 4 | 22.7 | 7.0 | 20.2 | 151 |
| | 3 | 5.5 | 2.6 | 5.1 | 38 |
| | 2 | .5 | 0.0 | .4 | 3 |
| | 1-not useful at all | .2 | 0.0 | .1 | 1 |
| | DK/ NR | 10.1 | 24.3 | 12.3 | 92 |
| | Total | 100.0 | 100.0 | 100.0 | 746 |
| E-reporting to CNAM (e-CNAM) | 5-very useful | 56.2 | 59.6 | 56.8 | 376 |
| | 4 | 24.8 | 7.3 | 21.9 | 145 |
| | 3 | 6.3 | 3.7 | 5.9 | 39 |
| | 2 | .2 | 0.0 | .2 | 1 |
| | 1-not useful at all | .5 | 0.0 | .5 | 3 |
| | DK/ NR | 11.9 | 29.4 | 14.8 | 98 |
| | Total | 100.0 | 100.0 | 100.0 | 662 |
| Electronic declaration (reporting to STS) | 5-very useful | 63.8 | 50.0 | 62.5 | 529 |
| | 4 | 20.3 | 12.8 | 19.6 | 166 |
| | 3 | 5.1 | 3.8 | 5.0 | 42 |
| | 2 | 0.0 | 0.0 | 0.0 | 0 |
| | 1-not useful at all | 0.0 | 0.0 | 0.0 | 0 |
| | DK/ NR | 10.8 | 33.3 | 12.9 | 109 |
| | Total | 100.0 | 100.0 | 100.0 | 846 |
| E-invoice | 5-very useful | 51.3 | 28.1 | 49.1 | 167 |
| | 4 | 23.7 | 15.6 | 22.9 | 78 |
| | 3 | 8.4 | 3.1 | 7.9 | 27 |
| | 2 | .6 | 0.0 | .6 | 2 |
| | 1-not useful at all | .3 | 0.0 | .3 | 1 |
| | DK/ NR | 15.6 | 53.1 | 19.1 | 65 |
| | Total | 100.0 | 100.0 | 100.0 | 340 |
| Taxpayers current account | 5-very useful | 60.9 | 54.1 | 60.2 | 462 |
| | 4 | 19.9 | 8.1 | 18.8 | 144 |
| | 3 | 5.6 | 4.1 | 5.5 | 42 |
| | 2 | .1 | 0.0 | .1 | 1 |
| | 1-not useful at all | .1 | 1.4 | .3 | 2 |
| | DK/ NR | 13.3 | 32.4 | 15.1 | 116 |
| | Total | 100.0 | 100.0 | 100.0 | 767 |
| Electronic export declaration | 5-very useful | 44.4 | 17.6 | 41.5 | 66 |
| | 4 | 26.1 | 5.9 | 23.9 | 38 |
| | 3 | 7.0 | 17.6 | 8.2 | 13 |
| | 2 | .7 | 0.0 | .6 | 1 |
| | 1-not useful at all | 0.0 | 0.0 | 0.0 | 0 |
| | DK/ NR | 21.8 | 58.8 | 25.8 | 41 |
| | Total | 100.0 | 100.0 | 100.0 | 159 |
| Other | 5-very useful | 30.8 | 20.0 | 27.8 | 5 |
| | 4 | 15.4 | 0.0 | 11.1 | 2 |
| | 3 | 38.5 | 0.0 | 27.8 | 5 |
| | 2 | 0.0 | 0.0 | 0.0 | 0 |
| | 1-not useful at all | 0.0 | 0.0 | 0.0 | 0 |
| | DK/ NR | 15.4 | 80.0 | 33.3 | 6 |
| | Total | 100.0 | 100.0 | 100.0 | 18 |

Annex 18.11. Sample structure according to usage of electronic services, VAT payer/non-payer, mean mark for usefulness, %

| | VAT | | | | | |
|---|------------|------|-----------|------|------------|------|
| | Yes | | No | | Total | |
| | N | Mean | N | Mean | N | Mean |
| E-reporting to CNAS (e-CNAS) | 567 | 4.6 | 87 | 4.8 | 654 | 4.6 |
| E-reporting to CNAM (e-CNAM) | 487 | 4.5 | 77 | 4.8 | 564 | 4.6 |
| Electronic declaration (reporting to STS) | 685 | 4.7 | 52 | 4.7 | 737 | 4.7 |
| E-invoice | 260 | 4.5 | 15 | 4.5 | 275 | 4.5 |
| Taxpayers current account | 601 | 4.6 | 50 | 4.7 | 651 | 4.6 |
| Electronic export declaration | 111 | 4.5 | 7 | 4.0 | 118 | 4.4 |
| Other | 11 | 3.9 | 1 | 5.0 | 12 | 4.0 |

Annex 19.12. Sample structure according to usage of customs brokerage from outside the company, size, region, Importer/Exporter, %

| | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|----------------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|-----|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| Yes, always | 55.9 | 68.7 | 71.8 | 66.7 | 72.2 | 56.8 | 68.0 | 61.3 | 66.3 | 67.7 | 67.0 | 337 |
| Yes, sometimes | 17.6 | 14.1 | 14.4 | 19.3 | 16.5 | 13.6 | 15.7 | 14.7 | 14.6 | 16.3 | 15.5 | 78 |
| Never | 24.5 | 17.2 | 13.8 | 14.0 | 11.4 | 28.4 | 15.9 | 24.0 | 19.2 | 15.2 | 17.1 | 86 |
| DK/NR | 2.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.2 | 0.5 | 0.0 | 0.0 | 0.8 | 0.4 | 2 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 503 |

Annex 20.13. Sample structure according to evaluation rate to knowledge regarding customs regulations and procedures, size, region, Importer/Exporter, %

| | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|---------------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|-----|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| 5 - Very good | 29.4 | 23.3 | 19.3 | 19.3 | 20.1 | 27.8 | 22.7 | 22.7 | 22.9 | 22.4 | 22.7 | 114 |
| 4 | 25.5 | 31.3 | 35.9 | 29.8 | 32.9 | 29.0 | 31.5 | 32.0 | 32.5 | 30.8 | 31.6 | 159 |
| 3 | 26.5 | 27.6 | 27.1 | 28.1 | 28.4 | 24.9 | 27.1 | 28.0 | 26.3 | 28.1 | 27.2 | 137 |
| 2 | 2.0 | 6.1 | 6.6 | 3.5 | 6.3 | 3.0 | 5.4 | 4.0 | 4.2 | 6.1 | 5.2 | 26 |
| 1 - Poor | 5.9 | 4.9 | 5.0 | 3.5 | 5.1 | 4.7 | 5.6 | 1.3 | 3.8 | 6.1 | 5.0 | 25 |
| DK/NR | 10.8 | 6.7 | 6.1 | 15.8 | 7.2 | 10.7 | 7.7 | 12.0 | 10.4 | 6.5 | 8.3 | 42 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 503 |

Annex 21.13. Mean evaluation arte for knowledge about customs regulations and procedures, according to the size of company, region, Importer/Exporter

| | | N | Mean |
|--------------|--------|------------|------------|
| Total | | 461 | 3.7 |
| Size | Micro | 91 | 3.8 |
| | Small | 152 | 3.7 |
| | Medium | 170 | 3.6 |
| | Large | 48 | 3.7 |
| Chisinau | Yes | 310 | 3.6 |
| | No | 151 | 3.8 |
| Importer | Yes | 395 | 3.7 |
| | No | 66 | 3.8 |
| Exporter | Yes | 215 | 3.7 |
| | No | 246 | 3.6 |

Annex 22.15. Sample structure according to evaluation for ease of clearance, size, region, Importer/Exporter, %

| | | Size | | | | Chisinau | | Importer | | Exporter | | Type | | | | Total | |
|--------------------------|--|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|--------|--------|------------------------|-------|-------|-------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | Import | Export | Both import and export | None | % | N |
| Border-crossing points | Takes less time as in 2013 | 25.5 | 23.3 | 36.5 | 24.6 | 29.3 | 27.2 | 28.3 | 30.7 | 30.4 | 27.0 | 27.0 | 30.7 | 30.3 | 0.0 | 28.6 | 144 |
| | Takes about the same time as in 2013 | 46.1 | 49.1 | 42.0 | 59.6 | 47.0 | 47.3 | 45.8 | 54.7 | 50.8 | 43.7 | 43.7 | 54.7 | 49.1 | 0.0 | 47.1 | 237 |
| | Takes longer than in 2013 | 3.9 | 6.1 | 7.2 | 7.0 | 6.9 | 4.7 | 6.8 | 2.7 | 5.8 | 6.5 | 6.5 | 2.7 | 7.3 | 0.0 | 6.2 | 31 |
| | We do not make the customs clearance at BCP/ ICP | 19.6 | 17.2 | 11.6 | 5.3 | 13.5 | 16.0 | 15.0 | 10.7 | 10.8 | 17.5 | 17.5 | 10.7 | 10.9 | 0.0 | 14.3 | 72 |
| | DK/NR | 4.9 | 4.3 | 2.8 | 3.5 | 3.3 | 4.7 | 4.2 | 1.3 | 2.1 | 5.3 | 5.3 | 1.3 | 2.4 | 0.0 | 3.8 | 19 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 0.0 | 100.0 |
| Internal crossing points | Takes less time as in 2013 | 24.5 | 25.2 | 28.7 | 22.8 | 25.7 | 26.6 | 25.9 | 26.7 | 26.3 | 25.9 | 25.9 | 26.7 | 26.1 | 0.0 | 26.0 | 131 |
| | Takes about the same time as in 2013 | 47.1 | 46.0 | 48.1 | 57.9 | 48.2 | 48.5 | 47.0 | 56.0 | 50.8 | 46.0 | 46.0 | 56.0 | 48.5 | 0.0 | 48.3 | 243 |
| | Takes longer than in 2013 | 6.9 | 6.1 | 8.8 | 8.8 | 8.4 | 5.9 | 8.4 | 2.7 | 8.3 | 6.8 | 6.8 | 2.7 | 10.9 | 0.0 | 7.6 | 38 |
| | We do not make the customs clearance at BCP/ ICP | 16.7 | 19.0 | 11.6 | 5.3 | 14.4 | 14.2 | 14.5 | 13.3 | 12.1 | 16.3 | 16.3 | 13.3 | 11.5 | 0.0 | 14.3 | 72 |
| | DK/NR | 4.9 | 3.7 | 2.8 | 5.3 | 3.3 | 4.7 | 4.2 | 1.3 | 2.5 | 4.9 | 4.9 | 1.3 | 3.0 | 0.0 | 3.8 | 19 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 0.0 | 100.0 |

Annex 23.17. Sample structure according to weather the company received any fines up until the data collection, size, region, Importer/Exporter, %

| | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|-------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|-----|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| Yes | 8.8 | 10.4 | 11.0 | 8.8 | 9.9 | 10.7 | 10.7 | 6.7 | 11.3 | 9.1 | 10.1 | 51 |
| No | 86.3 | 86.5 | 85.6 | 86.0 | 86.5 | 85.2 | 85.3 | 90.7 | 85.8 | 86.3 | 86.1 | 433 |
| DK/NR | 4.9 | 3.1 | 3.3 | 5.3 | 3.6 | 4.1 | 4.0 | 2.7 | 2.9 | 4.6 | 3.8 | 19 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 503 |

Annex 24.18. Sample structure according to weather the company received any fines during 2013 and 2014 years, Size, Region, Importer/Exporter, %

| | | Size | | | | Chisinau | | Importer | | Exporter | | Type | | | | Total | |
|---------------|---------------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|--------|--------|------------------------|------|-------|-----|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | Import | Export | Both import and export | None | % | N |
| Fines in 2014 | Yes | 1.0 | 3.7 | 5.5 | 0.0 | 3.6 | 3.0 | 3.3 | 4.0 | 3.8 | 3.0 | 3.0 | 4.0 | 3.6 | 0.0 | 3.4 | 17 |
| | No | 5.9 | 1.8 | 3.9 | 5.3 | 3.3 | 4.7 | 4.2 | 1.3 | 4.2 | 3.4 | 3.4 | 1.3 | 5.5 | 0.0 | 3.8 | 19 |
| | No applicable | 91.2 | 89.6 | 89.0 | 91.2 | 90.1 | 89.3 | 89.3 | 93.3 | 88.8 | 90.9 | 90.9 | 93.3 | 86.7 | 0.0 | 89.9 | 452 |
| | DK/NR | 2.0 | 4.9 | 1.7 | 3.5 | 3.0 | 3.0 | 3.3 | 1.3 | 3.3 | 2.7 | 2.7 | 1.3 | 4.2 | 0.0 | 3.0 | 15 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 0.0 | 100.0 | 503 |
| Fines in 2013 | Yes | 5.9 | 4.9 | 8.3 | 5.3 | 6.3 | 6.5 | 6.8 | 4.0 | 7.1 | 5.7 | 5.7 | 4.0 | 8.5 | 0.0 | 6.4 | 32 |
| | No | 1.0 | .6 | 1.1 | 0.0 | .6 | 1.2 | .7 | 1.3 | .8 | .8 | .8 | 1.3 | .6 | 0.0 | .8 | 4 |
| | No applicable | 91.2 | 89.6 | 89.0 | 91.2 | 90.1 | 89.3 | 89.3 | 93.3 | 88.8 | 90.9 | 90.9 | 93.3 | 86.7 | 0.0 | 89.9 | 452 |
| | DK/NR | 2.0 | 4.9 | 1.7 | 3.5 | 3.0 | 3.0 | 3.3 | 1.3 | 3.3 | 2.7 | 2.7 | 1.3 | 4.2 | 0.0 | 3.0 | 15 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 0.0 | 100.0 | 503 |

Annex 25.18. Sample structure according to weather the company received any fines during 2013 and 2014 years, Size, Region, Importer/Exporter, % (Not applicable excluded)

| | | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|---------------|-------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|----|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| Fines in 2014 | Yes | 11.1 | 35.3 | 50.0 | 0.0 | 36.4 | 27.8 | 30.4 | 60.0 | 33.3 | 33.3 | 33.3 | 17 |
| | No | 66.7 | 17.6 | 35.0 | 60.0 | 33.3 | 44.4 | 39.1 | 20.0 | 37.0 | 37.5 | 37.3 | 19 |
| | DK/NR | 22.2 | 47.1 | 15.0 | 40.0 | 30.3 | 27.8 | 30.4 | 20.0 | 29.6 | 29.2 | 29.4 | 15 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 51 |
| Fines in 2013 | Yes | 66.7 | 47.1 | 75.0 | 60.0 | 63.6 | 61.1 | 63.0 | 60.0 | 63.0 | 62.5 | 62.7 | 32 |
| | No | 11.1 | 5.9 | 10.0 | 0.0 | 6.1 | 11.1 | 6.5 | 20.0 | 7.4 | 8.3 | 7.8 | 4 |
| | DK/NR | 22.2 | 47.1 | 15.0 | 40.0 | 30.3 | 27.8 | 30.4 | 20.0 | 29.6 | 29.2 | 29.4 | 15 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 51 |

Annex 26.19. Sample structure according to evaluation of the received fines, Size, Region, Importer/Exporter, %

| | Size | | | | Chisinau | | Importer | | Exporter | | Type | | | | Total | |
|--|-------|-------|--------|-------|----------|------|----------|------|----------|------|--------|--------|------------------------|------|-------|-----|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | Import | Export | Both import and export | None | % | N |
| We received more fines (in 2014) | 0.0 | 0.6 | 0.6 | 0.0 | 0.6 | 0.0 | 0.5 | 0.0 | 0.8 | 0.0 | 0.0 | 0.0 | 1.2 | 0.0 | 0.4 | 2 |
| We received about the same fines (2014=2013) | 0.0 | 1.2 | 1.7 | 0.0 | 1.2 | 0.6 | 0.7 | 2.7 | 1.3 | 0.8 | 0.8 | 2.7 | 0.6 | 0.0 | 1.0 | 5 |
| We received less fines (in 2014) | 0.0 | 1.2 | 2.2 | 0.0 | 1.2 | 1.2 | 1.4 | 0.0 | 0.8 | 1.5 | 1.5 | 0.0 | 1.2 | 0.0 | 1.2 | 6 |
| No applicable | 93.1 | 94.5 | 90.6 | 94.7 | 93.1 | 92.3 | 92.5 | 94.7 | 92.1 | 93.5 | 93.5 | 94.7 | 90.9 | 0.0 | 92.8 | 467 |
| DK/NR | 6.9 | 2.5 | 5.0 | 5.3 | 3.9 | 5.9 | 4.9 | 2.7 | 5.0 | 4.2 | 4.2 | 2.7 | 6.1 | 0.0 | 4.6 | 23 |

| | | | | | | | | | | | | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|-------|-----|
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 0.0 | 100.0 | 503 |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|-------|-----|

Annex 27.19. Sample structure according to evaluation of the received fines, Size, Region, Importer/Exporter, % (Not applicable excluded)

| | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|--|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|----|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| We received more fines (in 2014) | 0.0 | 11.1 | 5.9 | 0.0 | 8.7 | 0.0 | 6.3 | 0.0 | 10.5 | 0.0 | 5.6 | 2 |
| We received about the same fines (2014=2013) | 0.0 | 22.2 | 17.6 | 0.0 | 17.4 | 7.7 | 9.4 | 50.0 | 15.8 | 11.8 | 13.9 | 5 |
| We received less fines (in 2014) | 0.0 | 22.2 | 23.5 | 0.0 | 17.4 | 15.4 | 18.8 | 0.0 | 10.5 | 23.5 | 16.7 | 6 |
| DK/NR | 100.0 | 44.4 | 52.9 | 100.0 | 56.5 | 76.9 | 65.6 | 50.0 | 63.2 | 64.7 | 63.9 | 23 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 36 |

Annex 28.20. Sample structure according to DCFTA notoriety, Size, Region, Importer/Exporter, %

| | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|---------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|-----|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| Yes, I know | 19.6 | 12.9 | 16.0 | 19.3 | 18.3 | 11.8 | 17.8 | 6.7 | 17.9 | 14.4 | 16.1 | 81 |
| I have heard, but do not know details | 24.5 | 21.5 | 14.9 | 28.1 | 20.7 | 20.1 | 21.0 | 17.3 | 25.8 | 15.6 | 20.5 | 103 |
| Do not know | 40.2 | 57.7 | 66.3 | 47.4 | 55.4 | 57.4 | 52.6 | 76.0 | 55.4 | 56.7 | 56.1 | 282 |
| DK/NR | 15.7 | 8.0 | 2.8 | 5.3 | 5.7 | 10.7 | 8.6 | 0.0 | 0.8 | 13.3 | 7.4 | 37 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 503 |

Annex 29.21. Sample structure according to the size of the company, Region, Importer/Exporter and the answer given to ‘If you are an exporter, how do you appreciate the opportunity to export to EU, after the implementation of DCFTA?’, %

| | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|--|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|-----|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| We think we will have more opportunities to export to EU | 10.8 | 12.9 | 12.7 | 14.0 | 14.4 | 8.9 | 13.6 | 6.7 | 18.8 | 6.8 | 12.5 | 63 |
| We already export more/increase the production capacity to export more to EU | 3.9 | 4.3 | 5.5 | 7.0 | 5.1 | 4.7 | 4.4 | 8.0 | 9.6 | 0.8 | 5.0 | 25 |
| We are not affected by DCFTA implementation | 3.9 | 4.3 | 2.8 | 7.0 | 4.5 | 3.0 | 4.2 | 2.7 | 6.7 | 1.5 | 4.0 | 20 |
| The quality standards and high competition will reduce the volume of exports | 2.9 | 2.5 | 2.2 | 1.8 | 1.5 | 4.1 | 2.1 | 4.0 | 4.2 | 0.8 | 2.4 | 12 |
| We don't export to EU but intend to export in future | 6.9 | 3.1 | 3.9 | 10.5 | 4.5 | 5.9 | 5.6 | 1.3 | 7.5 | 2.7 | 5.0 | 25 |
| We don't export to EU and don't plan | 5.9 | 3.7 | 4.4 | 5.3 | 4.8 | 4.1 | 4.9 | 2.7 | 3.8 | 5.3 | 4.6 | 23 |
| DK/NR | 13.7 | 9.8 | 2.8 | 3.5 | 8.1 | 5.9 | 8.4 | 1.3 | 1.7 | 12.5 | 7.4 | 37 |
| No applicable | 55.9 | 65.6 | 69.1 | 52.6 | 61.1 | 68.0 | 61.2 | 76.0 | 56.3 | 70.0 | 63.4 | 319 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 503 |

Annex 30.21. Sample structure according to the size of the company, Region, Importer/Exporter and the answer given to „If you are an exporter, how do you appreciate the opportunity to export to EU, after the implementation of DCFTA?“, % (Not applicable excluded)

| | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|--|-------|-------|--------|-------|----------|------|----------|------|----------|------|-------|----|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| We think we will have more opportunities to export to EU | 24.4 | 37.5 | 41.1 | 29.6 | 36.9 | 27.8 | 34.9 | 27.8 | 42.9 | 22.8 | 34.2 | 63 |
| We already export more/increase the production capacity to export more to EU | 8.9 | 12.5 | 17.9 | 14.8 | 13.1 | 14.8 | 11.4 | 33.3 | 21.9 | 2.5 | 13.6 | 25 |
| We are not affected by DCFTA implementation | 8.9 | 12.5 | 8.9 | 14.8 | 11.5 | 9.3 | 10.8 | 11.1 | 15.2 | 5.1 | 10.9 | 20 |
| The quality standards and high competition will reduce the volume of exports | 6.7 | 7.1 | 7.1 | 3.7 | 3.8 | 13.0 | 5.4 | 16.7 | 9.5 | 2.5 | 6.5 | 12 |

| | | | | | | | | | | | | |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|
| We don't export to EU but intend to export in future | 15.6 | 8.9 | 12.5 | 22.2 | 11.5 | 18.5 | 14.5 | 5.6 | 17.1 | 8.9 | 13.6 | 25 |
| We don't export to EU and don't plan | 13.3 | 10.7 | 14.3 | 11.1 | 12.3 | 13.0 | 12.7 | 11.1 | 8.6 | 17.7 | 12.5 | 23 |
| DK/NR | 31.1 | 28.6 | 8.9 | 7.4 | 20.8 | 18.5 | 21.7 | 5.6 | 3.8 | 41.8 | 20.1 | 37 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 184 |

Annex 31.22. Sample structure according to the size of the company, Region, Importer/Exporter and the answer given to „*What do you think about the opportunity to trade through the Giurgiulesti Port?*”, %

| | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|--|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|-----|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| We are not thinking of starting trading through Giurgiulesti Port | 51.0 | 71.8 | 69.6 | 59.6 | 65.3 | 65.7 | 63.1 | 78.7 | 70.0 | 61.2 | 65.4 | 329 |
| We are thinking to start trading through Giurgiulesti Port in the next 12 months | 31.4 | 16.0 | 17.7 | 19.3 | 19.5 | 21.3 | 20.6 | 17.3 | 16.7 | 23.2 | 20.1 | 101 |
| We already trade through Giurgiulesti Port | 13.7 | 10.4 | 11.6 | 15.8 | 12.6 | 11.2 | 13.6 | 4.0 | 11.3 | 12.9 | 12.1 | 61 |
| DK/NR | 3.9 | 1.8 | 1.1 | 5.3 | 2.7 | 1.8 | 2.8 | 0.0 | 2.1 | 2.7 | 2.4 | 12 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 503 |

Annex 32.24. Sample structure according to impact of Ukrainian crisis on company's activity, Size, Region, Importer/Exporter, %

| | | Size | | | | Chisinau | | Importer | | Exporter | | Type | | | | Total | |
|----------|--|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|--------|--------|------------------------|------|-------|-----|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | Import | Export | Both import and export | None | % | N |
| Importer | Decreased due to the crisis in Ukraine | 27.5 | 20.2 | 21.0 | 10.5 | 20.7 | 21.3 | 24.5 | 0.0 | 15.8 | 25.5 | 25.5 | 0.0 | 23.0 | 0.0 | 20.9 | 105 |
| | Did not changed because of the crisis in Ukraine | 41.2 | 56.4 | 44.8 | 59.6 | 56.6 | 35.5 | 58.2 | 0.0 | 38.3 | 59.7 | 59.7 | 0.0 | 55.8 | 0.0 | 49.5 | 249 |
| | Increased because of the crisis in Ukraine | 3.9 | 1.8 | 3.9 | 3.5 | 2.4 | 4.7 | 3.7 | 0.0 | 2.9 | 3.4 | 3.4 | 0.0 | 4.2 | 0.0 | 3.2 | 16 |
| | Do not export / import | 9.8 | 12.3 | 20.4 | 14.0 | 8.4 | 27.8 | 0.0 | 100.0 | 31.3 | 0.0 | 0.0 | 100.0 | 0.0 | 0.0 | 14.9 | 75 |
| | DK/NR | 17.6 | 9.2 | 9.9 | 12.3 | 12.0 | 10.7 | 13.6 | 0.0 | 11.7 | 11.4 | 11.4 | 0.0 | 17.0 | 0.0 | 11.5 | 58 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 0.0 | 100.0 | 503 |

| | | | | | | | | | | | | | | | | | |
|--------|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|-------|
| Export | Decreased due to the crisis in Ukraine | 14.7 | 11.0 | 17.7 | 7.0 | 11.1 | 18.9 | 9.8 | 36.0 | 28.8 | 0.0 | 0.0 | 36.0 | 25.5 | 0.0 | 13.7 | 69 |
| | Did not changed because of the crisis in Ukraine | 13.7 | 20.9 | 28.7 | 49.1 | 23.7 | 29.0 | 20.3 | 54.7 | 53.3 | 0.0 | 0.0 | 54.7 | 52.7 | 0.0 | 25.4 | 128 |
| | Increased because of the crisis in Ukraine | 2.0 | 1.2 | 1.7 | 1.8 | 1.5 | 1.8 | 1.2 | 4.0 | 3.3 | 0.0 | 0.0 | 4.0 | 3.0 | 0.0 | 1.6 | 8 |
| | Do not export / import | 63.7 | 62.0 | 42.5 | 35.1 | 58.4 | 40.2 | 61.4 | 0.0 | 0.0 | 100.0 | 100.0 | 0.0 | 0.0 | 0.0 | 52.3 | 263 |
| | DK/NR | 5.9 | 4.9 | 9.4 | 7.0 | 5.4 | 10.1 | 7.2 | 5.3 | 14.6 | 0.0 | 0.0 | 5.3 | 18.8 | 0.0 | 7.0 | 35 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 0.0 | 100.0 |

Annex 33.25. Sample structure according to evaluation of time costs for paying taxes, VAT payer/non-payer, Size, Region, %, (original)

| | VAT | | Size | | | | Chisinau | | Total | |
|------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| 5- a lot of time | 3.6 | 2.0 | 1.6 | 4.0 | 4.2 | 4.2 | 2.1 | 4.5 | 3.2 | 38 |
| 4 | 12.9 | 15.8 | 14.6 | 13.8 | 11.7 | 15.5 | 15.9 | 11.1 | 13.7 | 164 |
| 3 | 21.2 | 14.0 | 22.7 | 16.2 | 18.2 | 19.7 | 21.1 | 16.9 | 19.2 | 229 |
| 2 | 18.8 | 36.5 | 25.2 | 26.0 | 17.8 | 25.4 | 22.1 | 26.0 | 23.9 | 285 |
| 1 – very little | 40.0 | 23.1 | 28.5 | 36.8 | 44.7 | 31.0 | 35.7 | 34.5 | 35.2 | 420 |
| DK/NR | 3.4 | 8.5 | 7.4 | 3.3 | 3.4 | 4.2 | 3.1 | 7.1 | 4.9 | 58 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 34.25. Mean rate for evaluation of time costs for paying taxes, depending on size of company, VAT payer/non-payer, region (original)

| | | N | Mean |
|--------------|--------|-------------|------------|
| Total | | 1136 | 2.2 |
| VAT | Yes | 823 | 2.2 |
| | No | 313 | 2.3 |
| Size | Micro | 400 | 2.3 |
| | Small | 413 | 2.2 |
| | Medium | 255 | 2.1 |
| | Large | 68 | 2.3 |
| Chisinau | Yes | 635 | 2.2 |

| | | | |
|--|----|-----|-----|
| | No | 501 | 2.2 |
|--|----|-----|-----|

Annex 35.25. Sample structure according to evaluation of the time costs for paying taxes, VAT payer/non-payer, Size, Region, % (weighted)

| | VAT | | Size | | | | Chisinau | | Total | |
|------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| 5- a lot of time | 1.9 | 1.4 | 1.0 | 4.0 | 4.3 | 4.2 | 0.7 | 3.8 | 1.7 | 21 |
| 4 | 14.2 | 18.6 | 16.5 | 14.1 | 12.4 | 15.6 | 18.4 | 10.9 | 15.9 | 190 |
| 3 | 25.9 | 17.3 | 24.5 | 16.3 | 17.8 | 19.1 | 25.0 | 17.8 | 22.6 | 270 |
| 2 | 18.8 | 33.3 | 24.3 | 25.5 | 17.3 | 26.4 | 22.6 | 27.8 | 24.4 | 291 |
| 1 – very little | 35.5 | 22.0 | 28.1 | 36.9 | 44.9 | 30.5 | 30.3 | 30.3 | 30.3 | 362 |
| DK/NR | 3.8 | 7.3 | 5.7 | 3.2 | 3.3 | 4.3 | 2.9 | 9.4 | 5.1 | 61 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 36.25. Mean rate for evaluation of time costs for paying taxes, depending on the size of the company, VAT payer/non-payer, region, (weighted)

| | | N | Mean |
|--------------|--------|-------------|------------|
| Total | | 1133 | 2.3 |
| VAT | Yes | 707 | 2.3 |
| | No | 426 | 2.4 |
| Size | Micro | 850 | 2.3 |
| | Small | 218 | 2.2 |
| | Medium | 34 | 2.1 |
| | Large | 30 | 2.3 |
| Chisinau | Yes | 765 | 2.3 |
| | No | 367 | 2.2 |

Annex 37.26. The mean number of payments made monthly, depending on the company's size, VAT payer/non-payer, region

| | VAT | | | | Size | | | | | | | | Chisinau | | | |
|--------------|------------|------|------------|------|------------|------|------------|------|------------|------|-----------|------|------------|------|------------|------|
| | Yes | | No | | Micro | | Mica | | Medium | | Large | | Yes | | No | |
| | N | Mean | N | Mean | N | Mean | N | Mean |
| State Budget | 763 | 4.6 | 277 | 3.0 | 368 | 2.8 | 384 | 4.3 | 228 | 5.6 | 60 | 5.6 | 588 | 4.9 | 452 | 3.1 |
| To CNAS | 760 | 2.6 | 286 | 1.8 | 374 | 1.7 | 387 | 2.2 | 225 | 3.7 | 60 | 3.3 | 584 | 2.9 | 462 | 1.8 |
| To CNAM | 748 | 2.2 | 285 | 1.6 | 369 | 1.4 | 380 | 1.8 | 224 | 3.3 | 60 | 2.8 | 579 | 2.5 | 454 | 1.5 |
| Local Taxes | 749 | 2.5 | 285 | 1.9 | 375 | 1.8 | 381 | 2.4 | 219 | 2.8 | 59 | 4.4 | 573 | 2.5 | 461 | 2.2 |

Annex 38.27. Sample structure according to the size of the company, Region, VAT payer/non-payer and the answer given to „What is State Tax Service's (Territorial Tax Inspectorates) attitude towards the taxpayers at the moment?“, %

| | VAT | | Size | | | | Chisinau | | Total | |
|--------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| 5- Very good | 9.0 | 3.2 | 8.6 | 7.0 | 6.1 | 7.0 | 4.4 | 10.9 | 7.4 | 88 |
| 4 | 54.3 | 61.4 | 49.8 | 61.6 | 58.7 | 56.3 | 54.8 | 58.3 | 56.4 | 673 |
| 3 | 27.2 | 28.1 | 33.6 | 22.5 | 26.1 | 25.4 | 31.6 | 22.4 | 27.5 | 328 |
| 2 | 5.0 | 4.1 | 4.2 | 4.7 | 4.9 | 8.5 | 5.0 | 4.5 | 4.8 | 57 |
| 1- Very Bad | 1.2 | 0.9 | 1.4 | 1.2 | 0.8 | 0.0 | 1.7 | 0.4 | 1.1 | 13 |
| DK/NR | 3.2 | 2.3 | 2.5 | 3.0 | 3.4 | 2.8 | 2.4 | 3.5 | 2.9 | 35 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 39.27. Mean rate at evaluating the State Tax Service's (Territorial Tax Inspectorates) attitude towards the taxpayers at the moment, depending on the size of the company, VAT payer/non-payer, region

| | | N | Mean |
|--------------|--------|------|------|
| Total | | 1159 | 3.7 |
| VAT | Yes | 825 | 3.7 |
| | No | 334 | 3.6 |
| Size | Micro | 421 | 3.6 |
| | Small | 414 | 3.7 |
| | Medium | 255 | 3.7 |
| | Large | 69 | 3.6 |
| Chisinau | Yes | 639 | 3.6 |
| | No | 520 | 3.8 |

Annex 40.28. Sample structure according to size, region, VAT payer/non-payer and answer given to „How has the State Tax Service's (Territorial Tax Inspectorates) attitude towards the taxpayers changed over the last year?“, % , (original)

| | VAT | | Size | | | | Chisinau | | Total | |
|----------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| For the better | 35.8 | 29.2 | 35.0 | 31.9 | 36.4 | 31.0 | 30.2 | 38.4 | 33.9 | 405 |
| No change | 53.6 | 63.5 | 54.2 | 58.1 | 56.1 | 62.0 | 59.4 | 52.9 | 56.4 | 674 |
| For the worst | 4.0 | 2.9 | 4.4 | 3.7 | 2.7 | 2.8 | 3.7 | 3.7 | 3.7 | 44 |
| Hard to tell | 5.2 | 3.8 | 5.3 | 4.9 | 4.2 | 2.8 | 6.0 | 3.3 | 4.8 | 57 |
| No response | 1.4 | .6 | 1.2 | 1.4 | .8 | 1.4 | .8 | 1.7 | 1.2 | 14 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 41.28. Sample structure according to size, region, VAT payer/non-payer and answer given to „How has the State Tax Service’s (Territorial Tax Inspectorates) attitude towards the taxpayers changed over the last year?“, % (weighted)

| | VAT | | Size | | | | Chisinau | | Total | |
|----------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| For the better | 33.8 | 28.1 | 31.3 | 32.0 | 36.9 | 30.4 | 27.3 | 40.0 | 31.6 | 377 |
| No change | 54.3 | 63.4 | 57.8 | 57.7 | 55.6 | 63.0 | 61.9 | 49.9 | 57.8 | 690 |
| For the worst | 4.7 | 2.6 | 4.0 | 3.9 | 2.6 | 2.6 | 3.6 | 4.5 | 3.9 | 47 |
| Hard to tell | 5.9 | 5.7 | 6.2 | 5.1 | 4.3 | 2.7 | 6.9 | 3.6 | 5.8 | 69 |
| No response | 1.3 | .2 | 0.7 | 1.4 | .7 | 1.2 | .3 | 2.0 | 0.9 | 10 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 42.28. Distribution of the answers given to questions “What is State Tax Service’s (Territorial Tax Inspectorates) attitude towards the taxpayers at the moment?” and „How has the State Tax Service’s (Territorial Tax Inspectorates) attitude towards the taxpayers changed over the last year?”, depending on size of the company, VAT payer/non-payer, region, % (original)

| 27. atitudinea FISC față de contribuabili | | VAT | | Size | | | | Chisinau | | Total | |
|---|----------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|-----|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| 1- Very Bad | For the better | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | No change | 20.0 | 33.3 | 33.3 | 0.0 | 50.0 | 0.0 | 18.2 | 50.0 | 23.1 | 3 |
| | For the worst | 80.0 | 33.3 | 50.0 | 100.0 | 50.0 | 0.0 | 72.7 | 50.0 | 69.2 | 9 |
| | Hard to tell | 0.0 | 33.3 | 16.7 | 0.0 | 0.0 | 0.0 | 9.1 | 0.0 | 7.7 | 1 |
| | No response | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 0.0 | 100.0 | 100.0 | 100.0 | 13 |
| 2 | For the better | 14.0 | 14.3 | 5.6 | 10.0 | 30.8 | 16.7 | 12.1 | 16.7 | 14.0 | 8 |
| | No change | 39.5 | 28.6 | 27.8 | 35.0 | 38.5 | 66.7 | 45.5 | 25.0 | 36.8 | 21 |
| | For the worst | 32.6 | 50.0 | 55.6 | 40.0 | 15.4 | 16.7 | 27.3 | 50.0 | 36.8 | 21 |
| | Hard to tell | 14.0 | 7.1 | 11.1 | 15.0 | 15.4 | 0.0 | 15.2 | 8.3 | 12.3 | 7 |
| | No response | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 57 |
| 3 | For the better | 19.4 | 14.6 | 13.8 | 18.8 | 24.6 | 22.2 | 16.9 | 19.8 | 18.0 | 59 |
| | No change | 72.0 | 81.3 | 75.9 | 77.1 | 68.1 | 77.8 | 75.8 | 72.7 | 74.7 | 245 |
| | For the worst | 2.6 | 0.0 | 2.8 | 1.0 | 1.4 | 0.0 | 1.0 | 3.3 | 1.8 | 6 |
| | Hard to tell | 6.0 | 4.2 | 7.6 | 3.1 | 5.8 | 0.0 | 6.3 | 4.1 | 5.5 | 18 |
| | No response | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 328 |
| 4 | For the better | 40.8 | 34.3 | 45.6 | 34.2 | 38.7 | 32.5 | 37.3 | 40.4 | 38.8 | 261 |
| | No change | 54.0 | 63.3 | 50.2 | 60.8 | 58.1 | 62.5 | 57.1 | 56.7 | 56.9 | 383 |
| | For the worst | 1.3 | 1.0 | .9 | .8 | 1.9 | 2.5 | 1.4 | 1.0 | 1.2 | 8 |
| | Hard to tell | 3.2 | 1.4 | 3.3 | 3.0 | 1.3 | 2.5 | 3.6 | 1.6 | 2.7 | 18 |
| | No response | .6 | 0.0 | 0.0 | 1.1 | 0.0 | 0.0 | .6 | .3 | .4 | 3 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 673 |
| 5- Very good | For the better | 77.9 | 100.0 | 83.8 | 76.7 | 81.3 | 80.0 | 72.4 | 84.7 | 80.7 | 71 |
| | No change | 20.8 | 0.0 | 16.2 | 20.0 | 18.8 | 20.0 | 27.6 | 13.6 | 18.2 | 16 |
| | For the worst | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Hard to tell | 1.3 | 0.0 | 0.0 | 3.3 | 0.0 | 0.0 | 0.0 | 1.7 | 1.1 | 1 |
| | No response | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 88 |

Annex 43.28. Distribution of the answers given to questions “What is State Tax Service’s (Territorial Tax Inspectorates) attitude towards the taxpayers at the moment?” and „How has the State Tax Service’s (Territorial Tax Inspectorates) attitude towards the taxpayers changed over the last year?”, depending on size of the company, VAT payer/non-payer, region, % (weighted)

| STS attitude towards taxpayers | | VAT | | Size | | | | Chisinau | | Total | |
|--------------------------------|----------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| 1- Very Bad | For the better | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | No change | 21.5 | 26.5 | 26.1 | 0.0 | 50.0 | 0.0 | 17.8 | 73.7 | 22.7 | 4 |
| | For the worst | 78.5 | 9.4 | 55.4 | 100.0 | 50.0 | 0.0 | 65.1 | 26.3 | 61.7 | 12 |
| | Hard to tell | 0.0 | 64.0 | 18.5 | 0.0 | 0.0 | 0.0 | 17.1 | 0.0 | 15.6 | 3 |
| | No response | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 0.0 | 100.0 | 100.0 | 100.0 | 19 |
| 2 | For the better | 9.1 | 2.2 | 4.0 | 8.9 | 31.0 | 16.7 | 3.6 | 10.7 | 7.0 | 3 |
| | No change | 42.5 | 20.0 | 32.9 | 35.1 | 38.1 | 66.7 | 47.9 | 22.6 | 35.8 | 16 |
| | For the worst | 38.5 | 55.5 | 48.7 | 40.9 | 16.8 | 16.7 | 29.9 | 58.5 | 43.6 | 20 |
| | Hard to tell | 9.9 | 22.4 | 14.3 | 15.2 | 14.2 | 0.0 | 18.7 | 8.1 | 13.6 | 6 |
| | No response | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 45 |
| 3 | For the better | 16.5 | 11.1 | 13.1 | 18.7 | 24.3 | 20.9 | 13.2 | 17.7 | 14.2 | 58 |
| | No change | 71.0 | 84.3 | 76.8 | 77.1 | 69.1 | 79.1 | 77.8 | 73.0 | 76.7 | 315 |
| | For the worst | 3.9 | 0.0 | 2.5 | 1.0 | 1.3 | 0.0 | 1.9 | 3.4 | 2.2 | 9 |
| | Hard to tell | 8.6 | 4.6 | 7.6 | 3.2 | 5.3 | 0.0 | 7.2 | 5.9 | 6.9 | 28 |
| | No response | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 411 |
| 4 | For the better | 41.3 | 39.4 | 42.7 | 34.8 | 39.5 | 32.5 | 38.1 | 44.9 | 40.6 | 249 |
| | No change | 54.0 | 55.2 | 52.3 | 60.1 | 57.2 | 62.7 | 55.7 | 52.3 | 54.5 | 335 |
| | For the worst | 0.5 | 1.7 | 1.0 | .8 | 1.8 | 2.0 | 1.0 | .9 | 1.0 | 6 |
| | Hard to tell | 3.8 | 3.6 | 4.0 | 3.2 | 1.6 | 2.8 | 4.9 | 1.7 | 3.7 | 23 |
| | No response | .4 | 0.0 | 0.0 | 1.1 | 0.0 | 0.0 | .3 | .2 | .3 | 2 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 615 |
| 5- Very good | For the better | 78.5 | 100.0 | 83.2 | 76.5 | 83.5 | 77.7 | 78.0 | 83.6 | 81.7 | 61 |
| | No change | 20.7 | 0.0 | 16.8 | 20.2 | 16.5 | 22.3 | 22.0 | 15.4 | 17.6 | 13 |
| | For the worst | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Hard to tell | 0.8 | 0.0 | 0.0 | 3.2 | 0.0 | 0.0 | 0.0 | 1.0 | 0.7 | 1 |
| | No response | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 75 |

Annex 44.29. Mean rate at evaluating the tax officials level of professionalism, depending on size of the company, VAT payer/ non-payer, region (original)

| | | VAT | | Size | | | | Chisinau | | Total | |
|---|-----------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Level of professionalism in general | Low/ negative | 6.2 | 3.8 | 7.2 | 6.1 | 2.3 | 4.2 | 7.3 | 3.3 | 5.5 | 66 |
| | Medium | 60.8 | 64.6 | 63.4 | 55.7 | 67.0 | 70.4 | 64.1 | 59.2 | 61.9 | 739 |
| | High / positive | 27.7 | 28.7 | 24.5 | 33.3 | 26.5 | 22.5 | 23.1 | 34.0 | 28.0 | 334 |
| | DK/NR | 5.3 | 2.9 | 4.9 | 4.9 | 4.2 | 2.8 | 5.5 | 3.5 | 4.6 | 55 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Providing advice (complete information) | Low/ negative | 10.3 | 4.4 | 9.0 | 9.4 | 7.6 | 5.6 | 10.8 | 5.9 | 8.6 | 103 |
| | Medium | 55.8 | 62.0 | 61.8 | 51.8 | 58.3 | 63.4 | 59.7 | 54.9 | 57.5 | 687 |
| | High / positive | 27.9 | 30.4 | 23.6 | 33.0 | 29.5 | 29.6 | 22.6 | 36.0 | 28.6 | 342 |
| | DK/NR | 6.0 | 3.2 | 5.6 | 5.9 | 4.5 | 1.4 | 6.9 | 3.2 | 5.2 | 62 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Kindness of staff | Low/ negative | 9.4 | 5.3 | 8.3 | 9.8 | 6.4 | 4.2 | 11.1 | 4.6 | 8.2 | 98 |
| | Medium | 51.1 | 59.6 | 56.5 | 47.8 | 55.7 | 62.0 | 56.9 | 49.4 | 53.5 | 639 |
| | High / positive | 35.7 | 31.9 | 31.3 | 38.6 | 34.1 | 32.4 | 27.6 | 43.0 | 34.6 | 413 |
| | DK/NR | 3.9 | 3.2 | 3.9 | 3.7 | 3.8 | 1.4 | 4.3 | 3.0 | 3.7 | 44 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Predisposition to help | Low/ negative | 10.8 | 4.4 | 9.7 | 10.8 | 6.4 | 2.8 | 11.5 | 5.9 | 9.0 | 107 |
| | Medium | 54.6 | 60.8 | 58.1 | 51.3 | 59.1 | 66.2 | 59.4 | 52.7 | 56.4 | 673 |
| | High / positive | 29.9 | 30.7 | 27.3 | 33.3 | 30.3 | 28.2 | 24.0 | 37.7 | 30.2 | 360 |
| | DK/NR | 4.7 | 4.1 | 4.9 | 4.7 | 4.2 | 2.8 | 5.2 | 3.7 | 4.5 | 54 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Quickness of providing an answer | Low/ negative | 11.4 | 5.3 | 10.9 | 11.0 | 6.8 | 4.2 | 12.5 | 6.1 | 9.6 | 115 |
| | Medium | 55.4 | 61.1 | 57.9 | 51.8 | 62.9 | 62.0 | 59.2 | 54.4 | 57.0 | 681 |
| | High / positive | 27.7 | 30.4 | 26.2 | 31.6 | 26.1 | 32.4 | 22.9 | 35.3 | 28.5 | 340 |

| | | | | | | | | | | | |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | DK/NR | 5.5 | 3.2 | 5.1 | 5.6 | 4.2 | 1.4 | 5.3 | 4.3 | 4.9 | 58 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 45.29. Mean rate at evaluating the tax officials level of professionalism, depending on size of the company, VAT payer/non-payer, region (weighted)

| | | VAT | | Size | | | | Chisinau | | Total | |
|---|-----------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Level of professionalism in general | Low/ negative | 9.1 | 4.5 | 7.9 | 6.4 | 2.1 | 4.6 | 8.7 | 4.8 | 7.4 | 88 |
| | Medium | 55.6 | 75.3 | 64.6 | 55.7 | 67.5 | 71.1 | 65.1 | 59.4 | 63.2 | 754 |
| | High / positive | 28.6 | 17.2 | 22.0 | 32.8 | 26.6 | 22.0 | 20.2 | 32.0 | 24.2 | 289 |
| | DK/NR | 6.7 | 3.0 | 5.5 | 5.0 | 3.8 | 2.3 | 6.1 | 3.7 | 5.3 | 63 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Providing advice (complete information) | Low/ negative | 12.3 | 5.3 | 9.8 | 9.8 | 7.1 | 5.8 | 11.1 | 6.7 | 9.6 | 115 |
| | Medium | 53.6 | 73.1 | 63.4 | 51.9 | 59.2 | 64.2 | 63.6 | 56.3 | 61.1 | 730 |
| | High / positive | 26.4 | 18.0 | 20.5 | 32.2 | 29.5 | 28.8 | 18.0 | 33.2 | 23.2 | 277 |
| | DK/NR | 7.6 | 3.6 | 6.3 | 6.1 | 4.2 | 1.2 | 7.3 | 3.8 | 6.1 | 73 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Kindness of staff | Low/ negative | 11.4 | 5.6 | 9.2 | 10.4 | 6.1 | 4.2 | 10.9 | 5.8 | 9.2 | 110 |
| | Medium | 46.6 | 72.2 | 58.3 | 48.2 | 56.4 | 63.0 | 59.4 | 50.7 | 56.4 | 674 |
| | High / positive | 37.6 | 19.6 | 28.8 | 37.4 | 34.0 | 31.6 | 26.0 | 39.8 | 30.7 | 366 |
| | DK/NR | 4.4 | 2.7 | 3.8 | 4.0 | 3.5 | 1.2 | 3.7 | 3.7 | 3.7 | 45 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Predisposition to help | Low/ negative | 13.3 | 5.3 | 10.4 | 11.2 | 6.1 | 3.1 | 11.7 | 7.4 | 10.2 | 122 |
| | Medium | 48.9 | 72.9 | 59.4 | 51.7 | 59.8 | 66.9 | 60.6 | 53.4 | 58.1 | 694 |
| | High / positive | 32.2 | 17.8 | 25.1 | 32.2 | 30.3 | 27.7 | 22.4 | 35.0 | 26.7 | 318 |
| | DK/NR | 5.5 | 4.0 | 5.1 | 4.8 | 3.8 | 2.3 | 5.4 | 4.2 | 5.0 | 59 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Quickness of providing an answer | Low/ negative | 14.6 | 6.7 | 12.1 | 11.4 | 6.3 | 4.6 | 13.6 | 7.6 | 11.6 | 138 |
| | Medium | 48.9 | 71.3 | 58.4 | 52.1 | 63.7 | 62.3 | 59.1 | 54.5 | 57.5 | 687 |
| | High / positive | 29.7 | 19.3 | 24.2 | 30.8 | 26.2 | 31.9 | 21.9 | 33.1 | 25.7 | 307 |

| | | | | | | | | | | | |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | DK/NR | 6.8 | 2.7 | 5.3 | 5.7 | 3.8 | 1.2 | 5.4 | 4.7 | 5.2 | 62 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 46.31. Sample structure according to size, region, VAT payer/non-payer and answer given to „Has your company done any construction work, which required a construction permit, over the last 3 years?“, % (original)

| | VAT | | Size | | | | Chisinau | | Total | |
|-------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Yes | 16.1 | 4.4 | 9.0 | 10.1 | 20.1 | 23.9 | 10.1 | 16.0 | 12.7 | 152 |
| No | 83.5 | 95.6 | 90.3 | 89.7 | 79.9 | 76.1 | 89.5 | 83.9 | 86.9 | 1038 |
| DK/NR | 0.5 | 0.0 | 0.7 | 0.2 | 0.0 | 0.0 | 0.5 | 0.2 | 0.3 | 4 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 47.31. Sample structure according to size, region, VAT payer/non-payer and answer given to „Has your company done any construction work, which required a construction permit, over the last 3 years?“, % (weighted)

| | VAT | | Size | | | | Chisinau | | Total | |
|-------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Yes | 12.0 | 2.6 | 6.9 | 10.1 | 20.4 | 22.9 | 5.3 | 14.4 | 8.4 | 100 |
| No | 87.0 | 97.4 | 92.2 | 89.6 | 79.6 | 77.1 | 93.9 | 85.3 | 91.0 | 1086 |
| DK/NR | 1.1 | 0.0 | 0.8 | 0.3 | 0.0 | 0.0 | 0.8 | 0.3 | 0.7 | 8 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 48.32. Average time waited for obtaining the construction permit (in months), depending on size, region, VAT payer/non-payer (original)

| | | N | Mean, months |
|--------------|--------|----------|---------------------|
| Total | | 103 | 9.5 |
| VAT | Yes | 94 | 7.8 |
| | No | 9 | 26.9 |
| Size | Micro | 31 | 10.1 |
| | Small | 28 | 4.9 |
| | Medium | 34 | 11.5 |
| | Large | 10 | 13.7 |
| Chisinau | Yes | 43 | 13.1 |
| | No | 60 | 6.9 |

Annex 49.32. Average time waited for obtaining the construction permit (in months), depending on size, region, VAT payer/non-payer (weighted)

| | | N | Mean, months |
|--------------|--------|----------|---------------------|
| Total | | 72 | 10.2 |
| VAT | Yes | 66 | 8.9 |
| | No | 7 | 23.0 |
| Size | Micro | 49 | 11.3 |
| | Small | 15 | 4.9 |
| | Medium | 5 | 11.0 |
| | Large | 4 | 15.0 |
| Chisinau | Yes | 28 | 13.8 |
| | No | 44 | 7.9 |

Annex 50.33. Sample structure according to size, region, Vat payer/non-payer and answer given to “*Your company kind of activity requires the need to obtain trade permit?*”, %, (original)

| | VAT | | Size | | | | Chisinau | | Total | |
|---|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| <u>Yes, we already have a trade permit</u> | 75.4 | 77.5 | 77.1 | 76.1 | 75.0 | 71.8 | 76.8 | 75.0 | 76.0 | 907 |
| <u>Yes, we do not have a trade permit</u> | 1.8 | 0.9 | 1.6 | 0.9 | 1.9 | 2.8 | 1.2 | 1.9 | 1.5 | 18 |
| <u>No, we don't need trade permit</u> | 22.9 | 21.6 | 21.3 | 23.0 | 23.1 | 25.4 | 22.0 | 23.2 | 22.5 | 269 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 51.33. Sample structure according to size, region, VAT payer/non-payer and answer given to “*Your company kind of activity requires the need to obtain trade permit?*”, %, (weighted)

| | VAT | | Size | | | | Chisinau | | Total | |
|---|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| <u>Yes, we already have a trade permit</u> | 73.1 | 78.8 | 75.2 | 76.3 | 73.8 | 72.0 | 73.6 | 78.5 | 75.3 | 899 |
| <u>Yes, we do not have a trade permit</u> | 2.4 | 0.4 | 1.7 | 0.9 | 2.1 | 2.7 | 1.7 | 1.5 | 1.6 | 19 |
| <u>No, we don't need trade permit</u> | 24.5 | 20.8 | 23.0 | 22.8 | 24.1 | 25.3 | 24.7 | 20.0 | 23.1 | 276 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 52.34. Average time (in days) waited for obtaining trade permit, depending on size of the company, region, VAT payer/non-payer, (original)

| | | N | Mean, days |
|--------------|--------|-----|------------|
| Total | | 794 | 31.4 |
| VAT | Yes | 550 | 37.7 |
| | No | 244 | 17.0 |
| Size | Micro | 325 | 29.3 |
| | Small | 267 | 30.2 |
| | Medium | 160 | 34.9 |
| | Large | 42 | 41.5 |

| | | | |
|----------|-----|-----|------|
| Chisinau | Yes | 421 | 36.1 |
| | No | 373 | 26.0 |

Annex 53.34. Average time (in days) waited for obtaining trade permit, depending on size of the company, region, VAT payer/non-payer (weighted)

| | | N | Mean, days |
|--------------|--------|-----|------------|
| Total | | 828 | 30.3 |
| VAT | Yes | 502 | 38.2 |
| | No | 325 | 18.3 |
| Size | Micro | 647 | 29.6 |
| | Small | 141 | 31.1 |
| | Medium | 21 | 35.1 |
| | Large | 18 | 43.2 |
| Chisinau | Yes | 516 | 32.5 |
| | No | 311 | 26.8 |

Annex 54.35. Estimations on ease of obtaining certain certificates which refer to business, depending on the size of the company, VAT payer/non-payer, region, Importer/Exporter, %, (original)

| | | VAT | | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|--|-------------------|-------|-------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| Trade permit | 5 – very easy | 14.7 | 15.2 | 17.1 | 14.5 | 11.7 | 14.1 | 11.1 | 19.3 | 13.1 | 15.8 | 12.1 | 15.5 | 14.8 | 177 |
| | 4 | 28.2 | 29.5 | 28.2 | 28.8 | 28.8 | 28.2 | 26.4 | 31.2 | 31.8 | 26.8 | 30.0 | 28.2 | 28.6 | 341 |
| | 3 | 22.4 | 18.1 | 22.5 | 19.4 | 22.3 | 19.7 | 24.1 | 17.6 | 23.8 | 19.7 | 17.9 | 22.0 | 21.2 | 253 |
| | 2 | 6.0 | 13.2 | 11.1 | 6.8 | 5.3 | 7.0 | 8.7 | 7.2 | 6.1 | 9.1 | 6.7 | 8.4 | 8.0 | 96 |
| | 1- very difficult | 3.3 | 1.5 | 2.5 | 3.0 | 2.3 | 4.2 | 3.4 | 2.0 | 3.0 | 2.6 | 1.7 | 3.0 | 2.8 | 33 |
| | DK/NR | 25.5 | 22.5 | 18.5 | 27.4 | 29.5 | 26.8 | 26.3 | 22.6 | 22.2 | 26.0 | 31.7 | 22.9 | 24.6 | 294 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Medical Sanitary permit (issued by local public health centers) | 5 – very easy | 13.6 | 4.7 | 14.6 | 9.8 | 6.8 | 12.7 | 7.6 | 15.2 | 11.0 | 11.1 | 11.3 | 11.0 | 11.1 | 132 |
| | 4 | 26.4 | 31.0 | 28.9 | 24.8 | 29.9 | 29.6 | 26.9 | 28.8 | 28.0 | 27.5 | 25.8 | 28.2 | 27.7 | 331 |
| | 3 | 22.1 | 24.3 | 24.8 | 21.5 | 20.8 | 23.9 | 24.9 | 20.0 | 25.9 | 20.9 | 22.1 | 22.9 | 22.7 | 271 |
| | 2 | 6.2 | 3.2 | 4.9 | 6.6 | 3.8 | 7.0 | 6.7 | 3.7 | 7.7 | 4.0 | 7.1 | 4.9 | 5.4 | 64 |
| | 1- very difficult | 2.9 | .9 | 2.3 | 1.9 | 3.0 | 2.8 | 2.9 | 1.7 | 3.0 | 2.0 | 2.1 | 2.4 | 2.3 | 28 |
| | DK/NR | 28.8 | 36.0 | 24.5 | 35.4 | 35.6 | 23.9 | 31.0 | 30.6 | 24.3 | 34.5 | 31.7 | 30.6 | 30.8 | 368 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Sanitary veterinary permit (issued by the National Food Safety Agency) | 5 – very easy | 7.3 | 2.6 | 7.2 | 5.2 | 4.2 | 9.9 | 4.1 | 8.2 | 7.0 | 5.4 | 8.3 | 5.3 | 5.9 | 71 |
| | 4 | 14.3 | 22.2 | 14.1 | 19.2 | 17.4 | 12.7 | 15.4 | 18.0 | 16.8 | 16.4 | 14.6 | 17.1 | 16.6 | 198 |
| | 3 | 12.2 | 14.9 | 15.0 | 11.2 | 11.7 | 15.5 | 13.4 | 12.4 | 15.2 | 11.7 | 13.8 | 12.8 | 13.0 | 155 |
| | 2 | 2.9 | 3.5 | 2.3 | 3.7 | 3.4 | 2.8 | 3.8 | 2.2 | 3.7 | 2.7 | 3.8 | 2.9 | 3.1 | 37 |
| | 1- very difficult | 1.2 | 0.0 | .2 | .9 | 1.1 | 2.8 | 1.1 | .6 | 1.2 | .7 | 2.5 | .4 | .8 | 10 |
| | DK/NR | 62.1 | 56.7 | 61.1 | 59.7 | 62.1 | 56.3 | 62.1 | 58.6 | 56.1 | 63.1 | 57.1 | 61.4 | 60.6 | 723 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Construction permit | 5 – very easy | 3.1 | 1.5 | 3.0 | 2.1 | 1.9 | 5.6 | 2.0 | 3.3 | 3.7 | 2.0 | 3.8 | 2.3 | 2.6 | 31 |
| | 4 | 10.8 | 5.0 | 7.6 | 6.3 | 15.9 | 9.9 | 9.2 | 9.1 | 13.8 | 6.5 | 12.9 | 8.2 | 9.1 | 109 |
| | 3 | 10.6 | 13.5 | 13.0 | 9.8 | 9.8 | 16.9 | 13.4 | 8.9 | 12.6 | 10.7 | 10.0 | 11.7 | 11.4 | 136 |
| | 2 | 4.7 | 10.2 | 7.9 | 5.9 | 4.5 | 5.6 | 6.6 | 5.9 | 5.4 | 6.8 | 2.9 | 7.1 | 6.3 | 75 |
| | 1- very difficult | 2.5 | .6 | 1.4 | 2.1 | 1.5 | 5.6 | 1.5 | 2.4 | 2.1 | 1.8 | 4.2 | 1.4 | 1.9 | 23 |
| | DK/NR | 68.4 | 69.3 | 67.1 | 73.8 | 66.3 | 56.3 | 67.3 | 70.3 | 62.4 | 72.2 | 66.3 | 69.3 | 68.7 | 820 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Certificate on the absence or existence of arrears to central government | 5 – very easy | 28.5 | 25.7 | 27.8 | 33.5 | 18.6 | 26.8 | 21.2 | 35.6 | 24.8 | 29.4 | 26.3 | 28.1 | 27.7 | 331 |
| | 4 | 19.6 | 14.3 | 16.0 | 17.8 | 21.6 | 19.7 | 20.9 | 14.7 | 22.9 | 15.4 | 20.8 | 17.4 | 18.1 | 216 |
| | 3 | 10.4 | 10.2 | 10.2 | 9.1 | 12.1 | 12.7 | 12.2 | 8.2 | 14.0 | 8.4 | 10.4 | 10.4 | 10.4 | 124 |
| | 2 | 4.1 | 3.5 | 3.5 | 3.5 | 3.8 | 9.9 | 4.3 | 3.5 | 4.4 | 3.7 | 4.6 | 3.8 | 3.9 | 47 |
| | 1- very difficult | 1.4 | 0.0 | .9 | .9 | 1.5 | 0.0 | 1.5 | .4 | 2.1 | .4 | 1.7 | .8 | 1.0 | 12 |
| | DK/NR | 35.9 | 46.2 | 41.7 | 35.1 | 42.4 | 31.0 | 39.8 | 37.7 | 31.8 | 42.8 | 36.3 | 39.5 | 38.9 | 464 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Veterinary notice for trade | 5 – very easy | 4.2 | 1.2 | 1.9 | 3.7 | 4.5 | 5.6 | 3.2 | 3.5 | 7.2 | 1.2 | 6.7 | 2.5 | 3.4 | 40 |
| | 4 | 9.0 | 3.5 | 5.1 | 6.6 | 11.4 | 12.7 | 8.1 | 6.7 | 13.8 | 3.9 | 12.9 | 6.1 | 7.5 | 89 |
| | 3 | 8.6 | 2.9 | 4.6 | 7.0 | 9.8 | 9.9 | 7.8 | 5.9 | 14.3 | 2.9 | 12.1 | 5.7 | 7.0 | 83 |
| | 2 | 3.2 | .9 | .7 | 3.0 | 3.0 | 8.5 | 3.5 | 1.3 | 4.9 | 1.2 | 3.3 | 2.3 | 2.5 | 30 |
| | 1- very difficult | 1.1 | 0.0 | .5 | .5 | 1.1 | 2.8 | .6 | .9 | .9 | .7 | 2.1 | .4 | .8 | 9 |

| | | | | | | | | | | | | | | | |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | DK/NR | 73.9 | 91.5 | 87.3 | 79.2 | 70.1 | 60.6 | 76.8 | 81.6 | 58.9 | 90.2 | 62.9 | 83.0 | 79.0 | 943 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 55.35. Estimations on ease of obtaining certain certificates which refer to business, depending on the size of the company, VAT payer/non-payer, region, Importer/Exporter, %, (weighted)

| | | VAT | | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|--|-------------------|-------|-------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| Trade permit | 5 – very easy | 15.6 | 12.0 | 14.4 | 14.1 | 11.3 | 14.4 | 10.5 | 21.5 | 11.5 | 15.3 | 8.3 | 15.1 | 14.2 | 170 |
| | 4 | 27.4 | 26.1 | 26.4 | 28.5 | 28.6 | 28.0 | 24.1 | 32.3 | 33.0 | 24.5 | 27.9 | 26.7 | 26.9 | 321 |
| | 3 | 23.4 | 22.4 | 23.9 | 20.0 | 22.0 | 19.2 | 25.6 | 18.0 | 29.6 | 20.5 | 23.7 | 22.9 | 23.0 | 275 |
| | 2 | 6.3 | 17.1 | 11.6 | 7.0 | 5.3 | 6.5 | 11.3 | 8.8 | 4.9 | 12.6 | 6.2 | 11.0 | 10.4 | 124 |
| | 1- very difficult | 3.8 | 1.6 | 2.9 | 3.1 | 2.3 | 4.2 | 3.5 | 2.0 | 3.3 | 2.9 | 2.8 | 3.0 | 3.0 | 35 |
| | DK/NR | 23.5 | 20.8 | 20.7 | 27.4 | 30.5 | 27.6 | 25.1 | 17.4 | 17.7 | 24.3 | 31.0 | 21.3 | 22.5 | 268 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Medical Sanitary permit (issued by local public health centers) | 5 – very easy | 15.6 | 3.8 | 11.6 | 9.6 | 6.7 | 12.4 | 7.2 | 18.7 | 10.9 | 11.2 | 9.9 | 11.3 | 11.1 | 133 |
| | 4 | 24.7 | 32.9 | 28.5 | 24.7 | 30.1 | 31.0 | 27.2 | 29.2 | 26.0 | 28.6 | 20.8 | 28.8 | 27.9 | 333 |
| | 3 | 22.9 | 28.7 | 26.2 | 22.0 | 20.6 | 23.2 | 27.3 | 20.9 | 30.6 | 23.0 | 24.8 | 25.2 | 25.1 | 300 |
| | 2 | 6.8 | 4.6 | 5.8 | 6.7 | 3.5 | 6.4 | 7.4 | 3.2 | 8.8 | 4.8 | 11.6 | 5.2 | 5.9 | 71 |
| | 1- very difficult | 3.4 | 1.1 | 2.6 | 1.9 | 3.1 | 2.7 | 2.9 | 1.7 | 3.7 | 2.0 | 1.8 | 2.6 | 2.5 | 29 |
| | DK/NR | 26.6 | 29.0 | 25.4 | 35.1 | 35.9 | 24.3 | 28.1 | 26.4 | 20.0 | 30.4 | 31.1 | 27.0 | 27.5 | 329 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Sanitary veterinary permit (issued by the National Food Safety Agency) | 5 – very easy | 7.6 | 1.1 | 4.9 | 5.2 | 4.1 | 10.1 | 2.4 | 10.3 | 6.7 | 4.5 | 6.1 | 5.0 | 5.1 | 61 |
| | 4 | 11.3 | 20.3 | 13.6 | 19.2 | 17.2 | 12.8 | 13.9 | 16.5 | 14.3 | 14.9 | 12.8 | 15.0 | 14.8 | 176 |
| | 3 | 11.1 | 21.9 | 16.3 | 11.3 | 12.0 | 14.6 | 16.8 | 12.2 | 16.4 | 14.8 | 17.4 | 14.9 | 15.2 | 182 |
| | 2 | 3.0 | 2.6 | 2.5 | 3.8 | 3.3 | 2.6 | 3.3 | 1.9 | 4.0 | 2.3 | 6.3 | 2.3 | 2.8 | 34 |
| | 1- very difficult | .9 | 0.0 | .3 | 1.0 | 1.3 | 2.6 | .7 | .2 | 1.4 | .2 | 3.5 | .1 | .5 | 6 |
| | DK/NR | 66.2 | 54.1 | 62.2 | 59.5 | 62.1 | 57.2 | 62.9 | 58.9 | 57.2 | 63.3 | 53.9 | 62.6 | 61.6 | 735 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Construction permit | 5 – very easy | 3.3 | .3 | 2.1 | 2.1 | 1.9 | 5.8 | 1.0 | 4.4 | 3.5 | 1.6 | 2.8 | 2.1 | 2.2 | 26 |
| | 4 | 7.9 | 5.7 | 6.8 | 6.5 | 15.7 | 9.7 | 6.1 | 8.9 | 12.4 | 5.0 | 16.6 | 5.8 | 7.1 | 84 |
| | 3 | 10.8 | 18.4 | 14.6 | 10.1 | 9.9 | 17.5 | 16.2 | 8.9 | 14.6 | 13.4 | 15.1 | 13.5 | 13.7 | 164 |
| | 2 | 3.7 | 13.0 | 7.7 | 6.1 | 4.5 | 4.6 | 7.2 | 7.2 | 3.4 | 8.7 | 1.4 | 8.0 | 7.2 | 86 |
| | 1- very difficult | 1.9 | .9 | 1.3 | 2.0 | 1.7 | 5.7 | 1.2 | 2.2 | 1.4 | 1.6 | 2.7 | 1.4 | 1.5 | 18 |
| | DK/NR | 72.5 | 61.7 | 67.6 | 73.2 | 66.3 | 56.6 | 68.3 | 68.4 | 64.7 | 69.7 | 61.4 | 69.3 | 68.3 | 816 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Certificate on the absence or existence of arrears to central government | 5 – very easy | 31.4 | 14.4 | 23.0 | 32.9 | 18.5 | 25.8 | 18.2 | 37.8 | 25.4 | 24.6 | 30.2 | 24.1 | 24.8 | 297 |
| | 4 | 16.6 | 20.9 | 18.1 | 17.8 | 21.1 | 20.2 | 21.1 | 12.7 | 22.8 | 16.4 | 22.4 | 17.7 | 18.2 | 218 |
| | 3 | 9.9 | 12.2 | 11.0 | 9.3 | 11.8 | 13.5 | 12.2 | 8.0 | 14.2 | 9.4 | 12.9 | 10.5 | 10.8 | 129 |
| | 2 | 3.7 | 4.7 | 4.0 | 3.6 | 4.0 | 9.6 | 4.8 | 2.7 | 3.2 | 4.5 | 2.3 | 4.3 | 4.1 | 49 |
| | 1- very difficult | 2.0 | 0.0 | 1.3 | 1.0 | 1.6 | 0.0 | 1.8 | .2 | 3.3 | .4 | 3.0 | 1.0 | 1.2 | 15 |
| | DK/NR | 36.4 | 47.8 | 42.4 | 35.4 | 43.0 | 30.9 | 41.9 | 38.6 | 31.0 | 44.6 | 29.2 | 42.4 | 40.8 | 487 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| | 5 – very easy | 3.5 | .2 | 1.7 | 3.7 | 4.3 | 5.8 | 2.0 | 2.8 | 6.4 | .7 | 4.5 | 1.9 | 2.3 | 27 |
| | 4 | 7.7 | 2.5 | 5.0 | 6.6 | 11.2 | 12.4 | 5.7 | 5.7 | 13.9 | 2.5 | 13.4 | 4.6 | 5.7 | 68 |

| | | | | | | | | | | | | | | | |
|-----------------------------|-------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| Veterinary notice for trade | 3 | 8.1 | 2.0 | 5.1 | 7.1 | 9.8 | 10.1 | 6.5 | 4.4 | 14.9 | 2.2 | 15.2 | 4.5 | 5.8 | 69 |
| | 2 | 2.4 | .1 | .8 | 3.1 | 2.9 | 8.5 | 1.8 | .8 | 3.1 | .9 | 1.7 | 1.5 | 1.5 | 18 |
| | 1- very difficult | .9 | 0.0 | .5 | .5 | 1.5 | 2.6 | .5 | .6 | 1.3 | .3 | 3.4 | .2 | .6 | 7 |
| | DK/NR | 77.4 | 95.1 | 86.9 | 79.0 | 70.3 | 60.6 | 83.5 | 85.6 | 60.6 | 93.4 | 61.9 | 87.3 | 84.2 | 1005 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 56.43. Estimations on the ease of carrying certain procedures/activities which refer to business, depending on the size of the company, VAT payer/non-payer, region, Importer/Exporter, %, (original)

| | | VAT | | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|------------------------|-----------------------------|-------|-------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| Getting a licence | Easy | 13.6 | 5.3 | 11.6 | 11.0 | 11.7 | 8.5 | 10.1 | 12.6 | 11.2 | 11.2 | 12.5 | 10.9 | 11.2 | 134 |
| | Neither difficult, nor easy | 33.3 | 50.0 | 39.1 | 38.2 | 36.7 | 36.6 | 36.8 | 39.7 | 35.3 | 39.7 | 31.3 | 39.8 | 38.1 | 455 |
| | Rather difficult | 23.1 | 15.8 | 21.3 | 22.0 | 17.0 | 28.2 | 23.2 | 18.4 | 23.8 | 19.5 | 18.8 | 21.6 | 21.0 | 251 |
| | I don't know | 29.9 | 28.9 | 28.0 | 28.8 | 34.5 | 26.8 | 29.9 | 29.3 | 29.7 | 29.6 | 37.5 | 27.7 | 29.6 | 354 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Getting electricity | Easy | 21.0 | 12.9 | 21.8 | 16.6 | 15.9 | 22.5 | 18.0 | 19.5 | 21.0 | 17.4 | 14.6 | 19.7 | 18.7 | 223 |
| | Neither difficult, nor easy | 31.3 | 52.0 | 40.3 | 38.2 | 31.4 | 35.2 | 33.0 | 42.5 | 31.1 | 40.7 | 32.9 | 38.4 | 37.3 | 445 |
| | Rather difficult | 19.6 | 5.8 | 10.9 | 17.6 | 19.7 | 18.3 | 17.7 | 13.2 | 20.6 | 12.9 | 20.0 | 14.6 | 15.7 | 187 |
| | I don't know | 28.1 | 29.2 | 27.1 | 27.6 | 33.0 | 23.9 | 31.3 | 24.9 | 27.3 | 29.0 | 32.5 | 27.4 | 28.4 | 339 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Paying procedure taxes | Easy | 42.5 | 29.2 | 46.5 | 34.0 | 33.0 | 40.8 | 39.4 | 37.8 | 41.4 | 37.2 | 35.8 | 39.4 | 38.7 | 462 |
| | Neither difficult, nor easy | 31.9 | 48.8 | 32.6 | 41.9 | 35.2 | 36.6 | 35.1 | 38.8 | 33.6 | 38.5 | 35.8 | 37.0 | 36.8 | 439 |
| | Rather difficult | 9.4 | 1.2 | 6.9 | 7.3 | 6.8 | 7.0 | 7.2 | 6.9 | 9.3 | 5.7 | 5.8 | 7.3 | 7.0 | 84 |
| | I don't know | 16.2 | 20.8 | 13.9 | 16.9 | 25.0 | 15.5 | 18.3 | 16.5 | 15.7 | 18.5 | 22.5 | 16.2 | 17.5 | 209 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Import of goods | Easy | 14.0 | 3.8 | 10.0 | 10.3 | 13.3 | 14.1 | 13.6 | 8.0 | 25.5 | 3.0 | 17.5 | 9.4 | 11.1 | 132 |
| | Neither difficult, nor easy | 23.8 | 21.1 | 13.9 | 27.9 | 26.9 | 35.2 | 24.6 | 21.2 | 39.3 | 14.0 | 32.1 | 20.8 | 23.0 | 275 |
| | Rather difficult | 8.3 | .6 | 3.7 | 7.0 | 7.2 | 11.3 | 7.5 | 4.5 | 12.6 | 2.5 | 10.8 | 4.9 | 6.1 | 73 |

| | | | | | | | | | | | | | | | |
|-----------------|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | I don't know | 53.9 | 74.6 | 72.5 | 54.8 | 52.7 | 39.4 | 54.4 | 66.4 | 22.7 | 80.5 | 39.6 | 64.9 | 59.8 | 714 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Export of goods | Easy | 7.5 | 2.9 | 3.2 | 4.9 | 12.1 | 9.9 | 7.6 | 4.5 | 11.9 | 3.0 | 18.8 | 3.0 | 6.2 | 74 |
| | Neither difficult, nor easy | 17.1 | 19.9 | 10.6 | 21.8 | 19.7 | 32.4 | 16.6 | 19.5 | 23.6 | 14.8 | 36.7 | 13.2 | 17.9 | 214 |
| | Rather difficult | 7.4 | 1.2 | 6.3 | 4.2 | 6.4 | 7.0 | 5.8 | 5.4 | 9.6 | 3.4 | 10.0 | 4.5 | 5.6 | 67 |
| | I don't know | 68.0 | 76.0 | 79.9 | 69.1 | 61.7 | 50.7 | 69.9 | 70.7 | 54.9 | 78.9 | 34.6 | 79.2 | 70.3 | 839 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 57.43. Estimations on the ease of carrying certain procedures/activities which refer to business, depending on the size of the company, VAT payer/non-payer, region, Importer/Exporter, %, (weighted)

| | | VAT | | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|------------------------|-----------------------------|-------|-------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| Getting a licence | Easy | 13.8 | 5.5 | 10.5 | 11.2 | 11.3 | 7.7 | 9.4 | 12.8 | 11.4 | 10.3 | 11.2 | 10.5 | 10.6 | 126 |
| | Neither difficult, nor easy | 33.7 | 42.7 | 37.0 | 38.1 | 36.3 | 36.5 | 34.4 | 42.6 | 32.1 | 39.2 | 34.2 | 37.6 | 37.2 | 444 |
| | Rather difficult | 22.7 | 20.6 | 21.6 | 22.3 | 17.1 | 29.8 | 23.0 | 19.7 | 22.9 | 21.4 | 18.5 | 22.3 | 21.8 | 261 |
| | I don't know | 29.8 | 31.3 | 30.8 | 28.5 | 35.3 | 26.1 | 33.2 | 24.9 | 33.6 | 29.1 | 36.1 | 29.6 | 30.4 | 363 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Getting electricity | Easy | 25.6 | 12.9 | 21.9 | 16.7 | 15.7 | 21.7 | 21.0 | 20.3 | 23.5 | 19.7 | 16.6 | 21.3 | 20.8 | 248 |
| | Neither difficult, nor easy | 31.2 | 48.9 | 38.5 | 37.4 | 31.0 | 35.2 | 34.6 | 44.6 | 35.3 | 39.0 | 37.1 | 38.1 | 38.0 | 454 |
| | Rather difficult | 16.3 | 6.5 | 10.6 | 18.0 | 20.1 | 19.2 | 13.0 | 11.7 | 15.7 | 11.3 | 15.3 | 12.2 | 12.5 | 150 |
| | I don't know | 26.8 | 31.7 | 28.9 | 27.8 | 33.2 | 23.9 | 31.4 | 23.5 | 25.5 | 29.9 | 30.9 | 28.4 | 28.7 | 343 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Paying procedure taxes | Easy | 49.3 | 33.8 | 46.1 | 34.3 | 32.9 | 40.6 | 43.9 | 42.3 | 46.9 | 41.9 | 43.9 | 43.3 | 43.3 | 517 |
| | Neither difficult, nor easy | 28.7 | 44.0 | 32.7 | 41.5 | 35.2 | 37.0 | 33.5 | 36.6 | 32.6 | 35.3 | 34.4 | 34.6 | 34.6 | 413 |
| | Rather difficult | 9.3 | 2.1 | 6.3 | 7.3 | 6.3 | 7.0 | 5.9 | 7.8 | 8.1 | 5.9 | 4.2 | 6.8 | 6.5 | 78 |
| | I don't know | 12.8 | 20.1 | 14.9 | 16.9 | 25.7 | 15.5 | 16.7 | 13.4 | 12.3 | 16.9 | 17.5 | 15.3 | 15.6 | 186 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

| | | | | | | | | | | | | | | | |
|-----------------|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| Import of goods | Easy | 16.3 | 2.8 | 11.1 | 10.6 | 13.1 | 14.3 | 13.0 | 7.5 | 34.2 | 2.1 | 14.6 | 10.7 | 11.1 | 133 |
| | Neither difficult, nor easy | 22.3 | 11.6 | 14.9 | 27.7 | 26.2 | 35.1 | 18.7 | 17.1 | 37.6 | 10.6 | 35.3 | 15.8 | 18.2 | 217 |
| | Rather difficult | 7.5 | .2 | 3.7 | 7.2 | 7.4 | 11.9 | 5.2 | 3.8 | 9.7 | 2.8 | 13.1 | 3.6 | 4.7 | 56 |
| | I don't know | 53.9 | 85.3 | 70.3 | 54.5 | 53.3 | 38.6 | 63.1 | 71.6 | 18.4 | 84.5 | 37.0 | 69.9 | 66.0 | 787 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Export of goods | Easy | 5.6 | 2.3 | 3.7 | 4.9 | 11.7 | 9.7 | 4.9 | 3.2 | 11.2 | 1.7 | 16.1 | 2.7 | 4.3 | 52 |
| | Neither difficult, nor easy | 17.1 | 9.1 | 11.4 | 21.1 | 19.2 | 31.9 | 13.5 | 15.0 | 21.9 | 10.9 | 39.8 | 10.4 | 14.0 | 167 |
| | Rather difficult | 8.0 | 1.1 | 5.5 | 4.4 | 6.6 | 7.7 | 4.9 | 6.3 | 9.9 | 3.6 | 13.9 | 4.2 | 5.3 | 64 |
| | I don't know | 69.4 | 87.4 | 79.4 | 69.6 | 62.5 | 50.7 | 76.7 | 75.5 | 57.0 | 83.8 | 30.2 | 82.7 | 76.3 | 911 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 58.36. Average time required by the bookkeeper for preparing, drawing up and presenting financial reports to NBS, STS and CNAS, (original)

| | | N | Mean, days |
|--------------|--------|------|------------|
| Total | | 1140 | 6.8 |
| VAT | Yes | 824 | 7.1 |
| | No | 316 | 5.8 |
| Size | Micro | 396 | 5.9 |
| | Small | 420 | 7.2 |
| | Medium | 257 | 7.2 |
| | Large | 67 | 7.6 |
| Chisinau | Yes | 636 | 6.9 |
| | No | 504 | 6.6 |

Annex 59.36. Sample structure according to the amount of time required for preparing, drawing up and presenting financial reports to NBS, STS and CNAS, Vat payer/non-payer, size, region, importer/exporter, % (original)

| | VAT | | Size | | | | Chisinau | | Total | |
|--------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| 1-5 days | 53.1 | 55.0 | 57.9 | 51.1 | 52.7 | 46.5 | 54.8 | 52.1 | 53.6 | 640 |
| 6-10 days | 25.8 | 28.1 | 21.8 | 30.7 | 27.3 | 26.8 | 24.9 | 28.4 | 26.5 | 316 |
| 11-15 days | 8.3 | 4.7 | 6.0 | 8.7 | 6.4 | 9.9 | 8.5 | 5.8 | 7.3 | 87 |
| 16-20 days | 5.2 | 2.0 | 2.8 | 3.7 | 6.4 | 8.5 | 4.9 | 3.5 | 4.3 | 51 |
| 21-25 days | 2.3 | 1.5 | 1.6 | 2.1 | 2.7 | 2.8 | 2.0 | 2.2 | 2.1 | 25 |
| Over 26 days | 2.0 | 1.2 | 1.6 | 2.1 | 1.9 | 0.0 | 2.0 | 1.5 | 1.8 | 21 |
| DK/NR | 3.3 | 7.6 | 8.3 | 1.6 | 2.7 | 5.6 | 2.9 | 6.5 | 4.5 | 54 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 60.36. Average time required by the bookkeeper for preparing, drawing up and presenting financial reports to NBS, STS and CNAS (weighted)

| | | N | Mean, days |
|--------------|--------|------|------------|
| Total | | 1126 | 6.1 |
| VAT | Yes | 706 | 6.9 |
| | No | 420 | 4.8 |
| Size | Micro | 840 | 5.7 |
| | Small | 222 | 7.2 |
| | Medium | 35 | 7.1 |
| | Large | 29 | 7.8 |
| Chisinau | Yes | 757 | 5.9 |
| | No | 369 | 6.6 |

Annex 61.36. Sample structure according to the amount of time required for preparing, drawing up and presenting financial reports to NBS, STS and CNAS, Vat payer/non-payer, size, region, importer/exporter, % (weighted)

| | VAT | | Size | | | | Chisinau | | Total | |
|--------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| 1-5 days | 52.9 | 67.1 | 60.7 | 51.4 | 54.0 | 45.4 | 62.4 | 50.5 | 58.3 | 697 |
| 6-10 days | 26.0 | 17.1 | 20.3 | 30.4 | 26.8 | 27.1 | 19.9 | 27.7 | 22.6 | 269 |
| 11-15 days | 9.3 | 2.7 | 6.1 | 8.7 | 6.4 | 10.4 | 7.3 | 5.7 | 6.7 | 81 |
| 16-20 days | 4.1 | 1.9 | 2.9 | 3.6 | 5.9 | 8.5 | 3.3 | 3.2 | 3.3 | 39 |
| 21-25 days | 2.1 | 0.9 | 1.4 | 2.1 | 2.7 | 3.1 | 1.3 | 2.4 | 1.6 | 19 |
| Over 26 days | 1.9 | 1.7 | 1.8 | 2.1 | 1.7 | 0.0 | 2.0 | 1.5 | 1.8 | 22 |
| DK/NR | 3.9 | 8.5 | 6.8 | 1.7 | 2.4 | 5.4 | 4.0 | 9.0 | 5.7 | 68 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 62.37. Sample structure according to the format of financial reports, VAT payer/non-payer, size, region, % (original) Part I

| | | VAT | | Size | | | | Chisinau | | Total | |
|-----|-----------------------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| IRV | Electronically, via Web | 91.9 | 20.5 | 59.5 | 69.8 | 88.3 | 91.5 | 76.3 | 65.5 | 71.4 | 853 |
| | Electronically on CD/memory stick | 3.5 | 14.6 | 1.9 | 12.2 | 6.8 | 2.8 | 5.5 | 8.2 | 6.7 | 80 |
| | Printed, in person | 5.4 | 48.2 | 28.5 | 16.6 | 4.5 | 7.0 | 16.6 | 18.9 | 17.7 | 211 |
| | By hand, in person | .9 | 17.0 | 10.6 | 3.7 | 1.5 | 0.0 | 4.1 | 7.2 | 5.5 | 66 |
| | No response | 1.2 | 1.2 | 2.1 | .5 | .8 | 1.4 | .8 | 1.7 | 1.2 | 14 |
| | No | .2 | .6 | .2 | .5 | .4 | 0.0 | .2 | .6 | .3 | 4 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| MED | Electronically, via Web | 89.0 | 19.9 | 57.6 | 67.2 | 86.4 | 87.3 | 73.6 | 63.8 | 69.2 | 826 |
| | Electronically on CD/memory stick | 4.8 | 15.2 | 3.0 | 13.1 | 7.6 | 5.6 | 6.6 | 9.3 | 7.8 | 93 |
| | Printed, in person | 5.4 | 48.2 | 28.2 | 16.9 | 4.5 | 7.0 | 16.8 | 18.7 | 17.7 | 211 |
| | By hand, in person | 1.6 | 16.7 | 10.6 | 4.4 | 1.9 | 1.4 | 4.9 | 7.2 | 5.9 | 71 |
| | No response | 1.1 | .3 | 1.4 | .2 | .8 | 1.4 | .5 | 1.3 | .8 | 10 |
| | No | .7 | 1.2 | 1.2 | .9 | .4 | 0.0 | .5 | 1.3 | .8 | 10 |

| | | | | | | | | | | | |
|-----|-----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| IAL | Electronically, via Web | 89.6 | 18.1 | 56.3 | 69.3 | 83.7 | 91.5 | 73.9 | 63.3 | 69.1 | 825 |
| | Electronically on CD/memory stick | 3.3 | 14.9 | 1.6 | 11.9 | 7.2 | 2.8 | 5.6 | 7.8 | 6.6 | 79 |
| | Printed, in person | 4.8 | 49.1 | 28.2 | 16.2 | 4.9 | 7.0 | 16.6 | 18.6 | 17.5 | 209 |
| | By hand, in person | 1.1 | 16.7 | 10.4 | 3.3 | 2.7 | 0.0 | 4.1 | 7.2 | 5.5 | 66 |
| | No response | 1.3 | .3 | 1.6 | .2 | 1.1 | 1.4 | .8 | 1.3 | 1.0 | 12 |
| | No | 2.1 | 1.8 | 3.5 | 1.4 | 1.1 | 0.0 | 1.1 | 3.2 | 2.0 | 24 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| IAS | Electronically, via Web | 88.5 | 17.8 | 55.1 | 67.9 | 84.1 | 91.5 | 72.7 | 62.9 | 68.3 | 815 |
| | Electronically on CD/memory stick | 3.6 | 14.9 | 1.6 | 12.4 | 7.6 | 2.8 | 6.0 | 8.0 | 6.9 | 82 |
| | Printed, in person | 4.7 | 49.1 | 27.8 | 16.4 | 4.9 | 7.0 | 16.2 | 18.9 | 17.4 | 208 |
| | By hand, in person | .7 | 15.5 | 9.7 | 3.0 | 1.5 | 0.0 | 3.7 | 6.5 | 4.9 | 59 |
| | No response | 1.5 | .6 | 2.1 | .5 | 1.1 | 1.4 | 1.1 | 1.5 | 1.3 | 15 |
| | No | 2.7 | 2.6 | 4.6 | 1.9 | 1.5 | 0.0 | 1.8 | 3.7 | 2.7 | 32 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| VEN | Electronically, via Web | 89.8 | 18.1 | 55.3 | 69.3 | 86.0 | 91.5 | 74.0 | 63.5 | 69.3 | 827 |
| | Electronically on CD/memory stick | 3.3 | 14.9 | 1.9 | 11.9 | 6.8 | 2.8 | 5.6 | 7.8 | 6.6 | 79 |
| | Printed, in person | 3.6 | 48.8 | 27.3 | 14.8 | 4.5 | 7.0 | 15.3 | 18.2 | 16.6 | 198 |
| | By hand, in person | .7 | 16.7 | 10.2 | 3.5 | 1.5 | 0.0 | 4.3 | 6.5 | 5.3 | 63 |
| | No response | 1.6 | .3 | 2.1 | .5 | 1.1 | 1.4 | 1.1 | 1.5 | 1.3 | 15 |
| | No | 2.2 | 1.8 | 3.9 | 1.2 | 1.1 | 0.0 | .9 | 3.5 | 2.1 | 25 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 63.37. Sample structure according to the format of financial reports, VAT payer/non-payer, size, region, % (original) Part II

| | | VAT | | Size | | | | Chisinau | | Total | |
|------------------|-----------------------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| TL | Electronically, via Web | 88.4 | 17.8 | 54.2 | 68.6 | 84.8 | 88.7 | 73.0 | 62.3 | 68.2 | 814 |
| | Electronically on CD/memory stick | 3.3 | 14.9 | 1.9 | 11.7 | 7.2 | 2.8 | 5.8 | 7.6 | 6.6 | 79 |
| | Printed, in person | 4.8 | 48.8 | 28.7 | 15.5 | 4.5 | 8.5 | 15.7 | 19.5 | 17.4 | 208 |
| | By hand, in person | 1.2 | 16.1 | 10.2 | 3.5 | 2.3 | 0.0 | 3.8 | 7.4 | 5.4 | 65 |
| | No response | 1.8 | .6 | 2.3 | .7 | 1.1 | 1.4 | 1.4 | 1.5 | 1.4 | 17 |
| | No | 1.8 | 2.3 | 3.5 | 1.2 | 1.1 | 0.0 | 1.4 | 2.6 | 1.9 | 23 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| VAT | Electronically, via Web | 88.5 | 16.4 | 53.9 | 68.9 | 83.7 | 87.3 | 71.6 | 63.3 | 67.8 | 810 |
| | Electronically on CD/memory stick | 3.2 | 13.5 | 1.6 | 10.8 | 6.8 | 2.8 | 5.3 | 7.1 | 6.1 | 73 |
| | Printed, in person | 4.0 | 48.2 | 26.6 | 14.8 | 5.3 | 9.9 | 15.7 | 17.8 | 16.7 | 199 |
| | By hand, in person | 1.2 | 13.2 | 8.3 | 3.5 | 1.5 | 0.0 | 3.4 | 6.1 | 4.6 | 55 |
| | No response | 1.8 | 4.1 | 4.6 | 1.2 | 1.1 | 1.4 | 2.4 | 2.4 | 2.4 | 29 |
| | No | 2.2 | 5.3 | 5.6 | 2.1 | 1.5 | 0.0 | 2.3 | 4.1 | 3.1 | 37 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Raport financiar | Electronically, via Web | 25.8 | 7.0 | 15.5 | 20.8 | 26.5 | 25.4 | 22.1 | 18.4 | 20.4 | 244 |
| | Electronically on CD/memory stick | 2.0 | 2.0 | 2.1 | 1.9 | 1.5 | 4.2 | 2.3 | 1.7 | 2.0 | 24 |
| | Printed, in person | 34.6 | 62.9 | 37.3 | 45.9 | 45.8 | 45.1 | 47.3 | 37.1 | 42.7 | 510 |
| | By hand, in person | 34.7 | 24.6 | 38.0 | 30.7 | 25.4 | 25.4 | 25.6 | 39.3 | 31.8 | 380 |
| | No response | 1.5 | 1.5 | 2.8 | .7 | .8 | 1.4 | 1.7 | 1.3 | 1.5 | 18 |
| | No | 2.5 | 2.9 | 4.6 | 2.1 | .8 | 0.0 | 1.5 | 3.9 | 2.6 | 31 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| 1-munca | Electronically, via Web | 19.6 | 6.1 | 12.5 | 15.9 | 19.3 | 21.1 | 18.0 | 13.0 | 15.7 | 188 |
| | Electronically on CD/memory stick | 1.9 | 1.8 | 1.4 | 1.9 | 1.9 | 4.2 | 2.1 | 1.5 | 1.8 | 22 |
| | Printed, in person | 39.2 | 60.8 | 37.3 | 48.5 | 53.8 | 45.1 | 50.2 | 39.5 | 45.4 | 542 |
| | By hand, in person | 34.3 | 25.4 | 37.7 | 30.9 | 24.2 | 28.2 | 25.2 | 39.7 | 31.7 | 379 |
| | No response | 1.8 | 1.8 | 3.5 | .7 | .8 | 1.4 | 1.8 | 1.7 | 1.8 | 21 |
| | No | 4.0 | 5.0 | 8.3 | 3.0 | .8 | 0.0 | 3.1 | 5.8 | 4.3 | 51 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| 1-servicii | Electronically, via Web | 19.0 | 6.7 | 12.5 | 15.9 | 17.8 | 22.5 | 17.6 | 13.0 | 15.5 | 185 |
| | Electronically on CD/memory stick | 1.9 | 1.5 | 1.4 | 1.9 | 1.5 | 4.2 | 2.0 | 1.5 | 1.8 | 21 |
| | Printed, in person | 39.0 | 60.2 | 36.6 | 48.0 | 54.2 | 45.1 | 50.1 | 39.0 | 45.1 | 538 |
| | By hand, in person | 34.2 | 25.4 | 37.7 | 30.7 | 24.6 | 26.8 | 24.9 | 39.9 | 31.7 | 378 |

| | | | | | | | | | | | |
|--|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | No response | 1.8 | 1.8 | 3.5 | .7 | .8 | 1.4 | 1.8 | 1.7 | 1.8 | 21 |
| | No | 5.3 | 5.6 | 9.0 | 4.0 | 2.7 | 1.4 | 4.7 | 6.1 | 5.4 | 64 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 64.37. Sample structure according to the format of financial reports, VAT payer/non-payer, size, region, % (original) Part III

| | | VAT | | Size | | | | Chisinau | | Total | |
|---------|-----------------------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| 5-C | Electronically, via Web | 18.8 | 6.7 | 12.5 | 15.7 | 17.8 | 21.1 | 17.1 | 13.2 | 15.3 | 183 |
| | Electronically on CD/memory stick | 1.8 | 1.5 | 1.2 | 1.6 | 2.3 | 2.8 | 1.8 | 1.5 | 1.7 | 20 |
| | Printed, in person | 40.0 | 60.5 | 37.7 | 48.5 | 54.5 | 47.9 | 51.3 | 39.3 | 45.9 | 548 |
| | By hand, in person | 34.5 | 25.4 | 38.4 | 30.9 | 24.6 | 25.4 | 24.9 | 40.4 | 31.9 | 381 |
| | No response | 1.5 | 1.5 | 2.8 | .7 | .8 | 1.4 | 1.5 | 1.5 | 1.5 | 18 |
| | No | 4.3 | 5.6 | 8.3 | 3.5 | 1.1 | 2.8 | 4.1 | 5.4 | 4.7 | 56 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| SERV-TS | Electronically, via Web | 18.0 | 6.7 | 11.8 | 15.2 | 17.4 | 19.7 | 16.5 | 12.6 | 14.7 | 176 |
| | Electronically on CD/memory stick | 1.4 | 1.5 | .9 | 1.6 | 1.5 | 2.8 | 1.4 | 1.5 | 1.4 | 17 |
| | Printed, in person | 38.1 | 59.6 | 35.9 | 46.6 | 53.8 | 46.5 | 48.7 | 39.0 | 44.3 | 529 |
| | By hand, in person | 34.2 | 25.1 | 38.4 | 30.0 | 24.2 | 26.8 | 24.7 | 39.9 | 31.6 | 377 |
| | No response | 1.8 | 2.0 | 3.5 | .9 | .8 | 1.4 | 2.0 | 1.7 | 1.8 | 22 |
| | No | 7.3 | 6.1 | 10.2 | 6.3 | 3.4 | 4.2 | 7.3 | 6.5 | 7.0 | 83 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| LM | Electronically, via Web | 18.3 | 6.4 | 11.6 | 15.2 | 17.8 | 22.5 | 16.5 | 13.0 | 14.9 | 178 |
| | Electronically on CD/memory stick | 1.5 | 1.5 | .9 | 1.6 | 1.9 | 2.8 | 1.5 | 1.5 | 1.5 | 18 |
| | Printed, in person | 38.5 | 59.9 | 35.9 | 47.3 | 54.5 | 45.1 | 49.0 | 39.3 | 44.6 | 533 |
| | By hand, in person | 34.3 | 24.9 | 38.0 | 30.0 | 24.6 | 28.2 | 24.6 | 40.1 | 31.6 | 377 |
| | No response | 2.1 | 2.0 | 3.5 | 1.6 | .8 | 1.4 | 2.3 | 1.9 | 2.1 | 25 |
| | No | 6.5 | 6.4 | 11.3 | 5.4 | 1.9 | 0.0 | 7.0 | 5.8 | 6.4 | 77 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| 4-BASS | Electronically, via Web | 44.7 | 14.0 | 38.4 | 31.9 | 34.8 | 49.3 | 36.5 | 35.3 | 35.9 | 429 |
| | Electronically on CD/memory stick | 7.4 | 13.7 | 5.8 | 13.3 | 8.7 | 7.0 | 8.2 | 10.4 | 9.2 | 110 |
| | Printed, in person | 33.7 | 52.3 | 34.5 | 40.3 | 46.6 | 31.0 | 42.1 | 35.3 | 39.0 | 466 |
| | By hand, in person | 12.9 | 19.9 | 19.2 | 14.8 | 9.1 | 11.3 | 13.4 | 16.7 | 14.9 | 178 |
| | No response | 1.2 | .3 | 1.4 | .2 | 1.1 | 1.4 | .6 | 1.3 | .9 | 11 |
| | No | 1.4 | 1.8 | 2.1 | 1.2 | 1.5 | 0.0 | .6 | 2.6 | 1.5 | 18 |

| | | | | | | | | | | | |
|-------|-----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| 5-REV | Electronically, via Web | 51.4 | 24.3 | 46.1 | 40.3 | 41.7 | 56.3 | 46.1 | 40.6 | 43.6 | 521 |
| | Electronically on CD/memory stick | 10.8 | 16.4 | 8.8 | 17.6 | 10.6 | 9.9 | 12.4 | 12.4 | 12.4 | 148 |
| | Printed, in person | 29.3 | 43.0 | 28.9 | 33.5 | 42.4 | 23.9 | 33.7 | 32.7 | 33.2 | 397 |
| | By hand, in person | 6.8 | 17.0 | 14.4 | 8.2 | 4.9 | 8.5 | 8.2 | 11.5 | 9.7 | 116 |
| | No response | 1.2 | .3 | 1.6 | .2 | .8 | 1.4 | .6 | 1.3 | .9 | 11 |
| | No | 2.0 | 2.0 | 3.0 | 1.6 | 1.5 | 0.0 | 1.2 | 3.0 | 2.0 | 24 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 65.37. Sample structure according to the format of financial reports, VAT payer/non-payer, size, region, % (weighted) Part I

| | | VAT | | Size | | | | Chisinau | | Total | |
|-----|-----------------------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| IRV | Electronically, via Web | 92.5 | 18.6 | 60.5 | 70.9 | 88.8 | 91.8 | 66.4 | 59.7 | 64.1 | 765 |
| | Electronically on CD/memory stick | 1.9 | 6.1 | 1.3 | 11.8 | 6.3 | 2.4 | 2.0 | 6.3 | 3.5 | 42 |
| | Printed, in person | 6.7 | 55.6 | 29.3 | 16.1 | 4.5 | 7.3 | 26.5 | 23.7 | 25.5 | 305 |
| | By hand, in person | .8 | 20.2 | 10.0 | 3.6 | 1.6 | 0.0 | 7.4 | 9.9 | 8.3 | 99 |
| | No response | 1.3 | 2.2 | 2.0 | .5 | .7 | 1.2 | 1.6 | 1.9 | 1.7 | 20 |
| | No | .2 | .2 | .1 | .4 | .3 | 0.0 | .0 | .5 | .2 | 2 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| MED | Electronically, via Web | 89.7 | 18.3 | 58.9 | 68.1 | 87.1 | 87.2 | 64.6 | 57.5 | 62.2 | 743 |
| | Electronically on CD/memory stick | 3.6 | 6.2 | 2.5 | 12.7 | 7.1 | 5.4 | 3.1 | 7.6 | 4.6 | 55 |
| | Printed, in person | 6.1 | 56.2 | 29.0 | 16.4 | 4.3 | 7.3 | 26.2 | 23.6 | 25.3 | 302 |
| | By hand, in person | 1.3 | 19.9 | 10.0 | 4.4 | 2.0 | 1.5 | 7.8 | 9.8 | 8.5 | 101 |
| | No response | 1.3 | .7 | 1.2 | .3 | .7 | 1.2 | .8 | 1.4 | 1.0 | 12 |
| | No | .9 | 0.8 | 0.9 | .9 | .3 | 0.0 | .5 | 1.6 | .9 | 10 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| IAL | Electronically, via Web | 90.3 | 15.5 | 57.4 | 70.4 | 84.2 | 91.8 | 63.8 | 57.1 | 61.5 | 734 |
| | Electronically on CD/memory stick | 1.2 | 6.7 | 1.2 | 11.6 | 6.6 | 2.4 | 2.0 | 6.0 | 3.3 | 40 |
| | Printed, in person | 5.4 | 57.5 | 29.4 | 15.6 | 4.7 | 7.3 | 26.8 | 22.9 | 25.4 | 304 |
| | By hand, in person | 0.8 | 19.5 | 9.6 | 3.2 | 3.1 | 0.0 | 7.0 | 9.8 | 8.0 | 95 |
| | No response | 1.7 | .7 | 1.6 | .3 | 1.1 | 1.2 | 1.2 | 1.4 | 1.3 | 16 |
| | No | 2.9 | 1.4 | 2.7 | 1.4 | 1.0 | 0.0 | 1.3 | 4.3 | 2.3 | 28 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| IAS | Electronically, via Web | 88.4 | 14.9 | 55.9 | 68.9 | 84.9 | 91.8 | 61.9 | 56.7 | 60.1 | 718 |

| | | | | | | | | | | | |
|-----|-----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | Electronically on CD/memory stick | 1.4 | 6.7 | 1.2 | 12.1 | 7.1 | 2.4 | 2.1 | 6.0 | 3.4 | 41 |
| | Printed, in person | 4.7 | 57.5 | 28.7 | 15.8 | 4.7 | 7.3 | 25.9 | 23.1 | 25.0 | 298 |
| | By hand, in person | .7 | 18.2 | 9.0 | 3.0 | 1.6 | 0.0 | 6.6 | 9.1 | 7.4 | 89 |
| | No response | 2.2 | .9 | 2.0 | .5 | 1.1 | 1.2 | 1.7 | 1.7 | 1.7 | 20 |
| | No | 4.0 | 2.4 | 4.0 | 1.9 | 1.4 | 0.0 | 2.6 | 5.0 | 3.4 | 41 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| VEN | Electronically, via Web | 89.3 | 15.0 | 56.2 | 70.4 | 86.7 | 91.8 | 62.7 | 56.9 | 60.7 | 725 |
| | Electronically on CD/memory stick | 1.6 | 6.7 | 1.5 | 11.6 | 6.3 | 2.4 | 2.3 | 6.0 | 3.6 | 43 |
| | Printed, in person | 3.6 | 57.4 | 28.2 | 14.1 | 4.3 | 7.3 | 25.2 | 22.4 | 24.3 | 290 |
| | By hand, in person | .7 | 19.7 | 9.7 | 3.5 | 1.6 | 0.0 | 7.5 | 9.0 | 8.0 | 95 |
| | No response | 2.4 | .7 | 2.1 | .5 | 1.1 | 1.2 | 1.7 | 1.7 | 1.7 | 20 |
| | No | 3.3 | 1.2 | 3.0 | 1.1 | 1.0 | 0.0 | 1.2 | 4.9 | 2.5 | 30 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

Annex 66.37. Sample structure according to the format of financial reports, VAT payer/non-payer, size, region, % (weighted) Part II

| | | VAT | | Size | | | | Chisinau | | Total | |
|------------------|-----------------------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| TL | Electronically, via Web | 88.2 | 14.3 | 55.3 | 69.6 | 85.3 | 88.7 | 62.0 | 55.5 | 59.8 | 714 |
| | Electronically on CD/memory stick | 1.6 | 6.7 | 1.5 | 11.4 | 6.6 | 2.4 | 2.4 | 5.9 | 3.5 | 42 |
| | Printed, in person | 5.0 | 57.0 | 28.8 | 15.0 | 4.5 | 8.8 | 25.2 | 24.5 | 25.0 | 298 |
| | By hand, in person | 1.0 | 18.9 | 9.5 | 3.4 | 2.7 | 0.0 | 7.0 | 9.6 | 7.9 | 94 |
| | No response | 2.4 | 1.3 | 2.4 | .8 | 1.1 | 1.2 | 2.1 | 1.7 | 2.0 | 24 |
| | No | 2.8 | 2.4 | 3.1 | 1.2 | 1.0 | 0.0 | 2.1 | 3.7 | 2.6 | 31 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| VAT | Electronically, via Web | 89.1 | 10.9 | 54.4 | 69.8 | 84.6 | 87.2 | 60.4 | 56.5 | 59.1 | 705 |
| | Electronically on CD/memory stick | 1.1 | 6.4 | 1.2 | 10.5 | 6.3 | 2.4 | 1.9 | 5.5 | 3.1 | 37 |
| | Printed, in person | 4.4 | 54.9 | 27.4 | 14.2 | 5.0 | 10.4 | 24.7 | 22.0 | 23.8 | 284 |
| | By hand, in person | 1.2 | 14.8 | 7.6 | 3.4 | 1.6 | 0.0 | 5.5 | 8.3 | 6.4 | 77 |
| | No response | 2.1 | 7.1 | 4.9 | 1.2 | 1.1 | 1.2 | 4.5 | 3.1 | 4.0 | 48 |
| | No | 2.9 | 6.5 | 5.1 | 2.0 | 1.4 | 0.0 | 3.7 | 5.5 | 4.3 | 51 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Raport financiar | Electronically, via Web | 25.6 | 6.0 | 16.7 | 21.4 | 27.3 | 24.3 | 19.5 | 15.2 | 18.1 | 216 |
| | Electronically on CD/memory stick | 2.7 | 1.8 | 2.4 | 1.8 | 1.4 | 4.3 | 2.7 | 1.5 | 2.3 | 28 |
| | Printed, in person | 27.5 | 63.9 | 40.1 | 45.9 | 45.4 | 46.4 | 45.4 | 33.9 | 41.5 | 496 |
| | By hand, in person | 39.2 | 22.3 | 34.0 | 30.1 | 25.3 | 25.1 | 27.0 | 43.8 | 32.7 | 391 |
| | No response | 2.3 | 3.3 | 3.2 | .8 | .7 | 1.2 | 3.3 | 1.4 | 2.6 | 32 |
| | No | 3.4 | 3.1 | 3.8 | 2.1 | .7 | 0.0 | 2.2 | 5.4 | 3.3 | 39 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| 1-munca | Electronically, via Web | 20.3 | 5.6 | 13.8 | 16.3 | 19.5 | 20.7 | 16.4 | 11.2 | 14.6 | 175 |
| | Electronically on CD/memory stick | 1.9 | 1.4 | 1.6 | 1.9 | 1.7 | 4.3 | 2.0 | 1.2 | 1.7 | 21 |
| | Printed, in person | 31.4 | 61.2 | 40.9 | 48.7 | 53.7 | 45.3 | 47.6 | 33.6 | 42.8 | 511 |
| | By hand, in person | 37.7 | 23.0 | 32.9 | 30.3 | 24.5 | 28.5 | 25.4 | 44.9 | 32.0 | 382 |
| | No response | 2.8 | 3.5 | 3.9 | .8 | .7 | 1.2 | 3.7 | 2.0 | 3.1 | 37 |
| | No | 6.7 | 5.8 | 7.6 | 3.0 | .7 | 0.0 | 5.4 | 8.1 | 6.3 | 76 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| 1-servicii | Electronically, via Web | 20.0 | 6.0 | 13.8 | 16.3 | 18.1 | 22.3 | 16.4 | 11.2 | 14.6 | 174 |
| | Electronically on CD/memory stick | 1.9 | 1.4 | 1.6 | 1.9 | 1.4 | 4.3 | 2.0 | 1.2 | 1.7 | 20 |
| | Printed, in person | 30.9 | 60.2 | 40.1 | 48.2 | 54.0 | 45.3 | 46.8 | 33.2 | 42.1 | 503 |
| | By hand, in person | 37.6 | 22.9 | 32.9 | 30.1 | 24.8 | 27.0 | 25.3 | 44.9 | 32.0 | 382 |

| | | | | | | | | | | |
|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| No response | 2.8 | 3.5 | 3.9 | .8 | .7 | 1.2 | 3.7 | 2.0 | 3.1 | 37 |
| No | 7.6 | 6.6 | 8.4 | 4.0 | 2.4 | 1.5 | 6.6 | 8.5 | 7.2 | 86 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 67.37. Sample structure according to the format of financial reports, VAT payer/non-payer, size, region, % (weighted) Part III

| | | VAT | | Size | | | | Chisinau | | Total | |
|---------|-----------------------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| 5-C | Electronically, via Web | 19.8 | 6.0 | 13.8 | 16.0 | 18.1 | 20.7 | 16.2 | 11.2 | 14.5 | 173 |
| | Electronically on CD/memory stick | 1.4 | 1.4 | 1.3 | 1.6 | 2.1 | 2.7 | 1.5 | 1.2 | 1.4 | 17 |
| | Printed, in person | 32.4 | 60.8 | 41.3 | 48.8 | 54.5 | 48.4 | 48.3 | 33.7 | 43.3 | 517 |
| | By hand, in person | 38.0 | 23.4 | 33.5 | 30.3 | 24.8 | 25.4 | 25.6 | 45.7 | 32.4 | 387 |
| | No response | 2.3 | 2.9 | 3.1 | .8 | .7 | 1.2 | 2.9 | 1.7 | 2.5 | 30 |
| | No | 7.1 | 6.1 | 7.8 | 3.5 | 1.0 | 3.1 | 6.1 | 7.7 | 6.7 | 80 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| SERV-TS | Electronically, via Web | 18.4 | 6.0 | 12.8 | 15.6 | 17.8 | 19.2 | 15.0 | 11.0 | 13.6 | 163 |
| | Electronically on CD/memory stick | 0.9 | 1.4 | .9 | 1.6 | 1.4 | 2.7 | 1.1 | 1.2 | 1.1 | 13 |
| | Printed, in person | 29.5 | 59.4 | 38.9 | 46.8 | 53.8 | 46.8 | 45.0 | 33.3 | 41.0 | 490 |
| | By hand, in person | 38.2 | 22.8 | 33.5 | 29.4 | 24.5 | 27.0 | 25.6 | 45.4 | 32.3 | 386 |
| | No response | 2.8 | 3.7 | 3.9 | 1.0 | .7 | 1.2 | 3.7 | 2.0 | 3.2 | 38 |
| | No | 10.8 | 7.3 | 10.7 | 6.3 | 3.1 | 4.6 | 10.2 | 8.1 | 9.5 | 113 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| LM | Electronically, via Web | 18.2 | 5.9 | 12.5 | 15.6 | 18.1 | 22.3 | 14.7 | 11.1 | 13.5 | 161 |
| | Electronically on CD/memory stick | 1.0 | 1.4 | .9 | 1.6 | 1.7 | 2.7 | 1.1 | 1.2 | 1.1 | 14 |
| | Printed, in person | 29.9 | 59.0 | 38.9 | 47.4 | 54.4 | 45.3 | 45.0 | 33.6 | 41.1 | 491 |
| | By hand, in person | 37.9 | 22.1 | 32.9 | 29.3 | 24.8 | 28.5 | 24.8 | 45.5 | 31.8 | 380 |
| | No response | 3.0 | 3.7 | 3.9 | 1.7 | .7 | 1.2 | 3.9 | 2.2 | 3.3 | 39 |
| | No | 11.3 | 8.6 | 12.1 | 5.5 | 1.7 | 0.0 | 11.5 | 7.9 | 10.2 | 122 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| 4-BASS | Electronically, via Web | 50.2 | 14.4 | 37.1 | 32.4 | 34.9 | 48.9 | 35.6 | 38.2 | 36.5 | 435 |
| | Electronically on CD/memory stick | 7.6 | 6.2 | 5.5 | 13.1 | 8.3 | 6.6 | 6.0 | 9.2 | 7.1 | 84 |
| | Printed, in person | 26.0 | 56.9 | 37.1 | 40.2 | 47.0 | 31.6 | 41.3 | 31.2 | 37.9 | 452 |
| | By hand, in person | 14.9 | 22.4 | 19.2 | 14.5 | 9.3 | 11.6 | 17.6 | 18.1 | 17.8 | 213 |
| | No response | 1.3 | .7 | 1.2 | .3 | 1.1 | 1.2 | .9 | 1.4 | 1.1 | 13 |
| | No | 1.3 | 1.0 | 1.2 | 1.2 | 1.6 | 0.0 | .2 | 3.2 | 1.2 | 14 |

| | | | | | | | | | | | |
|-------|-----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| 5-REV | Electronically, via Web | 56.6 | 27.9 | 46.5 | 40.8 | 41.8 | 56.2 | 47.1 | 42.6 | 45.6 | 544 |
| | Electronically on CD/memory stick | 11.9 | 9.5 | 9.5 | 17.3 | 9.9 | 9.7 | 11.1 | 10.8 | 11.0 | 131 |
| | Printed, in person | 21.5 | 44.9 | 29.5 | 33.4 | 42.8 | 24.4 | 31.1 | 29.4 | 30.5 | 364 |
| | By hand, in person | 7.7 | 20.0 | 13.9 | 8.1 | 5.2 | 8.5 | 11.9 | 13.5 | 12.4 | 148 |
| | No response | 1.7 | .7 | 1.6 | .3 | .7 | 1.2 | 1.2 | 1.4 | 1.3 | 15 |
| | No | 2.5 | 1.3 | 2.2 | 1.7 | 1.6 | 0.0 | 1.1 | 3.9 | 2.0 | 24 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 68.38. Estimation of ease of calculation operations for certain contributions, size, VAT payer/non-payer, region, % (original)

| | | VAT | | Size | | | | Chisinau | | Total | |
|-----------------------|--------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|-------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Social contributions | 1 – very difficult | 1.8 | .3 | .9 | .7 | 3.0 | 1.4 | 1.5 | 1.1 | 1.3 | 16 |
| | 2 | 1.9 | .9 | 1.2 | 2.3 | 1.1 | 1.4 | 2.0 | 1.1 | 1.6 | 19 |
| | 3 | 15.7 | 10.2 | 10.9 | 14.5 | 20.5 | 8.5 | 15.3 | 12.8 | 14.2 | 169 |
| | 4 | 29.5 | 37.4 | 32.2 | 31.4 | 29.5 | 39.4 | 25.6 | 39.1 | 31.7 | 379 |
| | 5 – very easy | 47.5 | 44.4 | 47.5 | 47.8 | 43.6 | 46.5 | 51.3 | 41.0 | 46.6 | 557 |
| | DK/NR | 3.6 | 6.7 | 7.4 | 3.3 | 2.3 | 2.8 | 4.3 | 4.8 | 4.5 | 54 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Medical Contributions | 1 – very difficult | 1.4 | .3 | 1.2 | .5 | 1.9 | 1.4 | .9 | 1.3 | 1.1 | 13 |
| | 2 | 2.3 | .9 | 1.6 | 2.6 | 1.9 | 0.0 | 2.3 | 1.5 | 1.9 | 23 |
| | 3 | 14.9 | 10.8 | 10.9 | 13.8 | 19.3 | 9.9 | 14.7 | 12.6 | 13.7 | 164 |
| | 4 | 29.0 | 37.7 | 31.9 | 30.9 | 31.4 | 32.4 | 25.5 | 38.8 | 31.5 | 376 |
| | 5 – very easy | 48.8 | 43.6 | 47.0 | 48.9 | 43.6 | 53.5 | 52.5 | 41.0 | 47.3 | 565 |
| | DK/NR | 3.5 | 6.7 | 7.4 | 3.3 | 1.9 | 2.8 | 4.1 | 4.8 | 4.4 | 53 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Net Wage | 1 – very difficult | 1.4 | .6 | .9 | .9 | 1.5 | 2.8 | 1.1 | 1.3 | 1.2 | 14 |
| | 2 | 3.5 | 2.0 | 2.3 | 4.2 | 2.7 | 2.8 | 3.4 | 2.8 | 3.1 | 37 |
| | 3 | 16.3 | 9.6 | 10.9 | 15.9 | 18.6 | 11.3 | 16.0 | 12.4 | 14.4 | 172 |
| | 4 | 25.8 | 29.5 | 30.8 | 23.9 | 26.1 | 23.9 | 22.1 | 32.7 | 26.9 | 321 |
| | 5 – very easy | 49.5 | 51.8 | 48.4 | 51.5 | 49.2 | 56.3 | 53.4 | 46.2 | 50.2 | 599 |
| | DK/NR | 3.4 | 6.4 | 6.7 | 3.5 | 1.9 | 2.8 | 4.0 | 4.6 | 4.3 | 51 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Income tax | 1 – very difficult | 2.3 | 1.2 | 2.1 | 1.6 | 1.5 | 5.6 | 2.1 | 1.9 | 2.0 | 24 |
| | 2 | 5.2 | 2.3 | 3.9 | 4.4 | 4.9 | 4.2 | 4.4 | 4.3 | 4.4 | 52 |
| | 3 | 17.1 | 8.8 | 10.9 | 15.5 | 20.8 | 11.3 | 15.9 | 13.4 | 14.7 | 176 |
| | 4 | 25.7 | 29.2 | 29.9 | 26.2 | 23.5 | 22.5 | 22.1 | 32.3 | 26.7 | 319 |
| | 5 – very easy | 46.1 | 52.0 | 46.5 | 48.5 | 47.3 | 53.5 | 51.3 | 43.6 | 47.8 | 571 |

| | | | | | | | | | | | |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | DK/NR | 3.5 | 6.4 | 6.7 | 3.7 | 1.9 | 2.8 | 4.1 | 4.6 | 4.4 | 52 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 69.38. Estimation of ease of calculation operations for certain contributions, size, VAT payer/non-payer, region, % (weighted)

| | | VAT | | Size | | | | Chisinau | | Total | |
|-----------------------|--------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Social contributions | 1 – very difficult | 1.6 | .0 | 1.0 | .7 | 2.9 | 1.1 | 1.0 | 0.9 | 1.0 | 12 |
| | 2 | 1.8 | 1.0 | 1.3 | 2.4 | 1.2 | 1.5 | 1.8 | 0.9 | 1.5 | 18 |
| | 3 | 15.0 | 9.7 | 12.4 | 14.6 | 21.5 | 8.2 | 14.9 | 9.3 | 13.0 | 155 |
| | 4 | 27.9 | 34.3 | 30.0 | 30.6 | 30.1 | 39.3 | 26.4 | 38.0 | 30.3 | 362 |
| | 5 – very easy | 47.9 | 47.7 | 47.9 | 48.3 | 41.9 | 47.1 | 49.4 | 44.7 | 47.8 | 571 |
| | DK/NR | 5.8 | 7.3 | 7.4 | 3.3 | 2.4 | 2.7 | 6.5 | 6.1 | 6.4 | 76 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Medical Contributions | 1 – very difficult | 1.8 | .0 | 1.3 | .5 | 2.0 | 1.1 | 1.2 | 0.9 | 1.1 | 14 |
| | 2 | 2.7 | 1.0 | 2.0 | 2.7 | 2.1 | 0.0 | 2.5 | 1.1 | 2.0 | 24 |
| | 3 | 14.0 | 11.1 | 12.4 | 13.8 | 20.5 | 9.7 | 14.7 | 9.3 | 12.9 | 153 |
| | 4 | 27.3 | 33.7 | 29.5 | 30.3 | 31.8 | 31.6 | 25.5 | 38.0 | 29.7 | 355 |
| | 5 – very easy | 48.7 | 46.9 | 47.7 | 49.5 | 41.7 | 54.9 | 50.0 | 44.2 | 48.0 | 573 |
| | DK/NR | 5.6 | 7.3 | 7.2 | 3.3 | 1.9 | 2.7 | 6.1 | 6.4 | 6.2 | 74 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Net Wage | 1 – very difficult | 1.5 | .2 | 1.0 | 1.0 | 1.5 | 2.3 | 1.0 | 1.0 | 1.0 | 12 |
| | 2 | 3.9 | 1.6 | 2.8 | 4.2 | 2.6 | 2.2 | 3.5 | 2.1 | 3.0 | 36 |
| | 3 | 15.6 | 9.5 | 12.4 | 16.0 | 19.5 | 10.8 | 15.1 | 9.6 | 13.2 | 158 |
| | 4 | 24.9 | 31.6 | 28.5 | 23.7 | 27.0 | 24.4 | 24.4 | 33.4 | 27.5 | 328 |
| | 5 – very easy | 49.0 | 50.6 | 48.9 | 51.5 | 47.5 | 57.7 | 50.5 | 47.9 | 49.6 | 592 |
| | DK/NR | 5.0 | 6.6 | 6.4 | 3.6 | 1.9 | 2.7 | 5.4 | 6.1 | 5.6 | 67 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Income tax | 1 – very difficult | 3.2 | 0.9 | 2.4 | 1.7 | 1.5 | 4.4 | 2.8 | 1.5 | 2.3 | 28 |
| | 2 | 5.8 | 2.5 | 4.5 | 4.5 | 4.7 | 4.2 | 5.2 | 3.2 | 4.5 | 54 |

| | | | | | | | | | | | |
|--|---------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | 3 | 15.9 | 7.9 | 11.8 | 15.6 | 22.0 | 10.1 | 13.9 | 10.6 | 12.8 | 153 |
| | 4 | 24.5 | 31.1 | 27.6 | 25.9 | 24.2 | 23.6 | 23.9 | 33.3 | 27.1 | 323 |
| | 5 – very easy | 45.4 | 51.2 | 47.2 | 48.5 | 45.7 | 54.9 | 48.8 | 45.4 | 47.6 | 569 |
| | DK/NR | 5.2 | 6.4 | 6.4 | 3.8 | 1.9 | 2.7 | 5.5 | 6.0 | 5.7 | 68 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 70.44.1. Assisted notoriety of the business reforms according to the size of the company, VAT payer/non-payer, region, % (original) (full sample)

| | VAT | | Size | | | | Chisinau | | Total | |
|--|-------|-------|-----------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micr o | Small | Medium | Large | Yes | No | % | N |
| Implementation of the Taxpayers Current Account | 75.7 | 57.3 | 65.0 | 69.3 | 76.9 | 85.9 | 73.4 | 66.8 | 70.4 | 841 |
| Electronic export procedure implemented | 27.9 | 6.1 | 16.9 | 18.3 | 31.1 | 36.6 | 23.2 | 19.9 | 21.7 | 259 |
| Inward procedure was streamlined | 12.9 | 2.6 | 7.2 | 8.7 | 15.2 | 15.5 | 10.1 | 9.8 | 10.0 | 119 |
| Certificate of origin for import of animal goods eliminated | 8.3 | 2.9 | 3.0 | 4.9 | 13.3 | 16.9 | 6.4 | 7.2 | 6.8 | 81 |
| International weighting certificates accepted by the Customs Service | 12.8 | 2.0 | 8.6 | 6.8 | 14.4 | 16.9 | 9.6 | 9.8 | 9.7 | 116 |
| Export clearance at the border | 17.0 | 4.1 | 11.3 | 9.8 | 18.9 | 25.4 | 13.7 | 12.8 | 13.3 | 159 |
| Transit declaration canceled for exports | 13.7 | 2.9 | 8.6 | 7.5 | 15.9 | 22.5 | 10.8 | 10.4 | 10.6 | 127 |
| Maximum transit time for exports | 11.9 | 1.8 | 5.3 | 7.5 | 14.8 | 18.3 | 9.8 | 8.0 | 9.0 | 107 |
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies | 15.8 | 2.0 | 7.6 | 11.7 | 16.7 | 21.1 | 12.7 | 10.9 | 11.9 | 142 |
| DK/NR | 19.2 | 41.2 | 31.5 | 27.4 | 17.4 | 8.5 | 22.0 | 29.9 | 25.5 | 305 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 71.44.1. Assisted notoriety of the business reforms according to the size of the company, VAT payer/non-payer, region, % (original) (importers and exporters only)

| | VAT | | Size | | | | Chisinau | | Total | |
|--|-------|-------|-------|-------|--------|-------|----------|-------|-------|-----|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Implementation of the Taxpayers Current Account | 74.0 | 56.7 | 66.7 | 68.1 | 76.8 | 86.0 | 74.9 | 69.2 | 73.0 | 367 |
| Electronic export procedure implemented | 30.2 | 33.3 | 30.4 | 24.5 | 33.1 | 38.6 | 28.7 | 33.7 | 30.4 | 153 |
| Inward procedure was streamlined | 13.7 | 20.0 | 14.7 | 11.7 | 16.6 | 12.3 | 12.9 | 16.6 | 14.1 | 71 |
| Certificate of origin for import of animal goods eliminated | 11.4 | 23.3 | 8.8 | 9.8 | 14.4 | 17.5 | 9.9 | 16.6 | 12.1 | 61 |
| International weighting certificates accepted by the Customs Service | 15.4 | 10.0 | 16.7 | 11.0 | 17.1 | 17.5 | 13.8 | 17.8 | 15.1 | 76 |
| Export clearance at the border | 20.7 | 20.0 | 23.5 | 17.8 | 20.4 | 24.6 | 18.6 | 24.9 | 20.7 | 104 |
| Transit declaration canceled for exports | 15.6 | 16.7 | 17.6 | 11.7 | 17.1 | 19.3 | 14.7 | 17.8 | 15.7 | 79 |
| Maximum transit time for exports | 15.2 | 6.7 | 14.7 | 12.3 | 16.6 | 15.8 | 13.8 | 16.6 | 14.7 | 74 |
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies | 20.7 | 3.3 | 15.7 | 20.9 | 20.4 | 21.1 | 18.0 | 23.1 | 19.7 | 99 |
| DK/NR | 20.7 | 30.0 | 27.5 | 27.6 | 15.5 | 10.5 | 18.6 | 26.6 | 21.3 | 107 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 503 |

Annex 72.44.1. Assisted notoriety of the business reforms according to the size of the company, VAT payer/non-payer, region, % (weighted) (full sample)

| | VAT | | Size | | | | Chisinau | | Total | |
|--|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Implementation of the Taxpayers Current Account | 74.1 | 57.6 | 66.3 | 69.7 | 77.1 | 85.2 | 69.7 | 64.0 | 67.7 | 809 |
| Electronic export procedure implemented | 29.7 | 4.9 | 19.6 | 18.2 | 31.8 | 35.9 | 23.0 | 14.6 | 20.2 | 241 |
| Inward procedure was streamlined | 12.6 | 1.2 | 7.5 | 8.9 | 16.3 | 15.1 | 8.5 | 7.6 | 8.2 | 98 |
| Certificate of origin for import of animal goods eliminated | 5.4 | 1.8 | 3.0 | 5.1 | 14.4 | 15.7 | 3.9 | 4.3 | 4.1 | 48 |
| International weighting certificates accepted by the Customs Service | 13.8 | 0.6 | 8.7 | 6.9 | 15.4 | 16.2 | 8.9 | 8.4 | 8.8 | 105 |
| Export clearance at the border | 17.7 | 4.1 | 12.3 | 10.1 | 20.1 | 24.7 | 13.8 | 9.9 | 12.5 | 149 |
| Transit declaration canceled for exports | 13.0 | 2.4 | 8.5 | 7.7 | 16.4 | 22.4 | 9.0 | 8.8 | 8.9 | 106 |
| Maximum transit time for exports | 10.8 | 0.5 | 6.0 | 7.6 | 15.5 | 18.1 | 7.7 | 5.2 | 6.9 | 82 |
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies | 15.1 | 1.3 | 8.5 | 11.9 | 17.4 | 20.9 | 10.8 | 7.6 | 9.8 | 116 |
| DK/NR | 21.0 | 40.2 | 29.8 | 27.0 | 17.4 | 9.3 | 26.0 | 33.1 | 28.4 | 339 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 73.44.1. Assisted notoriety of the business reforms according to the size of the company, VAT payer/non-payer, region, % (weighted) (importers and exporters only)

| | VAT | | Size | | | | Chisinau | | Total | |
|--|------|------|-------|-------|--------|-------|----------|------|-------|-----|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Implementation of the Taxpayers Current Account | 72.1 | 42.0 | 68.3 | 68.2 | 76.7 | 85.1 | 71.0 | 66.7 | 69.9 | 261 |
| Electronic export procedure implemented | 31.8 | 26.3 | 33.2 | 24.0 | 33.9 | 37.8 | 32.5 | 28.0 | 31.4 | 117 |
| Inward procedure was streamlined | 14.9 | 4.7 | 14.9 | 11.8 | 18.0 | 12.0 | 14.1 | 14.2 | 14.2 | 53 |
| Certificate of origin for import of animal goods eliminated | 8.1 | 24.8 | 7.8 | 9.8 | 15.5 | 16.2 | 7.9 | 13.7 | 9.3 | 35 |
| International weighting certificates accepted by the Customs Service | 17.0 | 1.7 | 17.4 | 11.0 | 18.2 | 16.8 | 16.0 | 15.7 | 15.9 | 59 |
| Export clearance at the border | 22.1 | 27.6 | 24.2 | 17.8 | 21.8 | 23.9 | 22.5 | 22.5 | 22.5 | 84 |
| Transit declaration canceled for exports | 15.2 | 25.5 | 17.1 | 11.7 | 17.6 | 19.2 | 15.5 | 17.5 | 16.0 | 60 |
| Maximum transit time for exports | 16.0 | 1.2 | 15.6 | 12.2 | 17.3 | 15.3 | 15.3 | 13.8 | 14.9 | 56 |

| | | | | | | | | | | |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies | 18.7 | 0.6 | 15.4 | 20.8 | 21.1 | 20.6 | 16.6 | 20.0 | 17.4 | 65 |
| DK/NR | 23.2 | 33.2 | 24.8 | 27.4 | 15.7 | 11.5 | 21.8 | 30.4 | 23.9 | 89 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 373 |

Annex 74.44.2. Benefit from the implemented reforms, according to the size of the company, importer/exporter, % (original) Part I

| | | Size | | | | Importer | | Exporter | | Total | |
|--|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| Implementation of the Taxpayers Current Account | I have benefitted from it | 41.4 | 49.4 | 58.7 | 66.2 | 56.8 | 45.6 | 59.2 | 47.2 | 49.6 | 592 |
| | I have not benefitted from it | 21.3 | 16.6 | 15.2 | 18.3 | 15.0 | 19.8 | 12.9 | 19.4 | 18.1 | 216 |
| | I do not consider this a reform | 2.3 | 3.3 | 3.0 | 1.4 | 2.6 | 2.9 | 2.9 | 2.7 | 2.8 | 33 |
| | I have not heard about this reform | 35.0 | 30.7 | 23.1 | 14.1 | 25.7 | 31.7 | 25.0 | 30.7 | 29.6 | 353 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Electronic export procedure implemented | I have benefitted from it | 4.2 | 4.9 | 10.6 | 16.9 | 11.2 | 4.0 | 13.8 | 4.8 | 6.6 | 79 |
| | I have not benefitted from it | 11.3 | 12.4 | 18.2 | 19.7 | 19.4 | 10.6 | 20.4 | 12.1 | 13.7 | 164 |
| | I do not consider this a reform | 1.4 | .9 | 2.3 | 0.0 | .9 | 1.6 | 1.3 | 1.4 | 1.3 | 16 |
| | I have not heard about this reform | 83.1 | 81.7 | 68.9 | 63.4 | 68.5 | 83.8 | 64.6 | 81.8 | 78.3 | 935 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Inward procedure was streamlined | I have benefitted from it | .5 | 2.3 | 2.7 | 5.6 | 3.3 | 1.2 | 2.9 | 1.7 | 1.9 | 23 |
| | I have not benefitted from it | 6.7 | 4.7 | 11.0 | 7.0 | 9.3 | 5.6 | 7.9 | 6.7 | 7.0 | 83 |
| | I do not consider this a reform | 0.0 | 1.6 | 1.5 | 2.8 | 1.6 | .8 | 2.1 | .8 | 1.1 | 13 |
| | I have not heard about this reform | 92.8 | 91.3 | 84.8 | 84.5 | 85.7 | 92.4 | 87.1 | 90.8 | 90.0 | 1075 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Certificate of origin for import of animal goods eliminated | I have benefitted from it | 0.0 | .9 | 3.0 | 2.8 | 2.8 | .3 | 2.5 | .8 | 1.2 | 14 |
| | I have not benefitted from it | 3.0 | 3.5 | 9.1 | 12.7 | 8.9 | 3.0 | 11.7 | 3.5 | 5.1 | 61 |
| | I do not consider this a reform | 0.0 | .5 | 1.1 | 1.4 | .7 | .4 | .4 | .5 | .5 | 6 |
| | I have not heard about this reform | 97.0 | 95.1 | 86.7 | 83.1 | 87.6 | 96.3 | 85.4 | 95.2 | 93.2 | 1113 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| International weighting certificates accepted by the Customs Service | I have benefitted from it | 1.2 | 1.6 | 4.9 | 7.0 | 6.3 | .4 | 6.3 | 1.6 | 2.5 | 30 |
| | I have not benefitted from it | 7.2 | 4.7 | 8.7 | 8.5 | 9.1 | 5.4 | 7.9 | 6.4 | 6.7 | 80 |
| | I do not consider this a reform | .2 | .5 | .8 | 1.4 | .7 | .4 | .4 | .5 | .5 | 6 |

| | | | | | | | | | | |
|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| I have not heard about this reform | 91.4 | 93.2 | 85.6 | 83.1 | 83.9 | 93.9 | 85.4 | 91.5 | 90.3 | 1078 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 75.44.2. Benefit from the implemented reforms, according to the size of the company, importer/exporter, % (original) Part II

| | | Size | | | | Importer | | Exporter | | Total | |
|---|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| Export clearance at the border | I have benefitted from it | 2.5 | 2.1 | 6.1 | 11.3 | 8.9 | .8 | 12.5 | 1.5 | 3.7 | 44 |
| | I have not benefitted from it | 8.8 | 7.3 | 12.1 | 14.1 | 12.1 | 7.7 | 11.7 | 8.7 | 9.3 | 111 |
| | I do not consider this a reform | 0.0 | .5 | .8 | 0.0 | .7 | .1 | .4 | .3 | .3 | 4 |
| | I have not heard about this reform | 88.7 | 90.2 | 81.1 | 74.6 | 78.3 | 91.4 | 75.4 | 89.5 | 86.7 | 1035 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Transit declaration canceled for exports | I have benefitted from it | 1.4 | .9 | 3.0 | 7.0 | 4.4 | .5 | 6.7 | .7 | 1.9 | 23 |
| | I have not benefitted from it | 7.2 | 5.6 | 11.4 | 15.5 | 10.0 | 6.9 | 11.3 | 7.2 | 8.0 | 96 |
| | I do not consider this a reform | 0.0 | .9 | 1.5 | 0.0 | .9 | .5 | .4 | .7 | .7 | 8 |
| | I have not heard about this reform | 91.4 | 92.5 | 84.1 | 77.5 | 84.6 | 92.0 | 81.7 | 91.3 | 89.4 | 1067 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Maximum transit time for exports | I have benefitted from it | .9 | 1.4 | 3.4 | 4.2 | 4.0 | .7 | 6.7 | .6 | 1.8 | 22 |
| | I have not benefitted from it | 4.4 | 6.1 | 10.6 | 14.1 | 10.3 | 5.1 | 10.8 | 6.0 | 7.0 | 83 |
| | I do not consider this a reform | 0.0 | 0.0 | .8 | 0.0 | .2 | .1 | 0.0 | .2 | .2 | 2 |
| | I have not heard about this reform | 94.7 | 92.5 | 85.2 | 81.7 | 85.5 | 94.1 | 82.5 | 93.2 | 91.0 | 1087 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies. | I have benefitted from it | .7 | 2.6 | 3.4 | 2.8 | 4.7 | .7 | 5.0 | 1.4 | 2.1 | 25 |
| | I have not benefitted from it | 6.9 | 9.1 | 11.7 | 16.9 | 15.0 | 6.3 | 13.3 | 8.4 | 9.4 | 112 |
| | I do not consider this a reform | 0.0 | 0.0 | 1.5 | 1.4 | .9 | .1 | .4 | .4 | .4 | 5 |
| | I have not heard about this reform | 92.4 | 88.3 | 83.3 | 78.9 | 79.4 | 93.0 | 81.3 | 89.8 | 88.1 | 1052 |

| | | | | | | | | | | | |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|

Annex 76.44.2. Benefit from the implemented reforms, according to the size of the company, importer/exporter, %
(weighted) Part I

| | | Size | | | | Importer | | Exporter | | Total | |
|---|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| Implementation of the Taxpayers Current Account | I have benefitted from it | 41.9 | 50.0 | 58.3 | 66.0 | 54.3 | 40.7 | 59.4 | 42.5 | 44.5 | 532 |
| | I have not benefitted from it | 22.0 | 16.4 | 15.2 | 18.1 | 15.2 | 22.8 | 11.8 | 21.9 | 20.7 | 247 |
| | I do not consider this a reform | 2.4 | 3.3 | 3.7 | 1.1 | 1.1 | 3.1 | 1.9 | 2.6 | 2.5 | 30 |
| | I have not heard about this reform | 33.7 | 30.3 | 22.9 | 14.8 | 29.4 | 33.4 | 26.9 | 33.0 | 32.3 | 385 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Electronic export procedure implemented | I have benefitted from it | 5.4 | 4.8 | 11.2 | 16.1 | 12.2 | 3.2 | 18.8 | 4.0 | 5.8 | 69 |
| | I have not benefitted from it | 13.0 | 12.5 | 18.4 | 19.8 | 19.0 | 11.0 | 22.4 | 12.0 | 13.2 | 158 |
| | I do not consider this a reform | 1.2 | .9 | 2.2 | 0.0 | 1.0 | 1.2 | 2.3 | 1.0 | 1.2 | 14 |
| | I have not heard about this reform | 80.4 | 81.8 | 68.2 | 64.1 | 67.7 | 84.6 | 56.5 | 83.1 | 79.8 | 953 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Inward procedure was streamlined | I have benefitted from it | .7 | 2.4 | 2.8 | 5.8 | 3.1 | 0.5 | 4.0 | 0.8 | 1.2 | 14 |
| | I have not benefitted from it | 6.8 | 4.9 | 12.0 | 6.5 | 9.6 | 5.4 | 10.4 | 6.1 | 6.6 | 79 |
| | I do not consider this a reform | 0.0 | 1.6 | 1.5 | 2.7 | 0.7 | .3 | 1.3 | .3 | 0.4 | 5 |
| | I have not heard about this reform | 92.5 | 91.1 | 83.7 | 84.9 | 86.6 | 93.8 | 84.3 | 92.8 | 91.8 | 1096 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Certificate of origin for import of animal goods eliminated | I have benefitted from it | 0.0 | 1.0 | 3.1 | 2.7 | 0.9 | .1 | 1.3 | .2 | 0.3 | 4 |
| | I have not benefitted from it | 3.0 | 3.6 | 9.9 | 11.9 | 7.7 | 1.9 | 15.9 | 1.9 | 3.6 | 42 |
| | I do not consider this a reform | 0.0 | .5 | 1.3 | 1.1 | .4 | .1 | .2 | .1 | .2 | 2 |
| | I have not heard about this reform | 97.0 | 94.9 | 85.6 | 84.3 | 91.0 | 97.9 | 82.6 | 97.8 | 95.9 | 1146 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| | I have benefitted from it | 1.5 | 1.6 | 5.4 | 6.5 | 5.9 | .2 | 7.6 | 1.0 | 1.8 | 21 |
| | I have not benefitted from it | 6.9 | 4.8 | 9.2 | 8.1 | 9.0 | 5.7 | 10.9 | 6.0 | 6.6 | 79 |

| | | | | | | | | | | | |
|--|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| International weighting certificates accepted by the Customs Service | I do not consider this a reform | .3 | .4 | .8 | 1.5 | 1.1 | .1 | .3 | .4 | .4 | 5 |
| | I have not heard about this reform | 91.3 | 93.1 | 84.6 | 83.8 | 84.1 | 94.0 | 81.2 | 92.6 | 91.2 | 1089 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 77.44.2. Benefit from the implemented reforms, according to the size of the company, importer/exporter, % (weighted)
Part II

| | | Size | | | | Importer | | Exporter | | Total | |
|---|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| Export clearance at the border | I have benefitted from it | 2.7 | 2.2 | 6.6 | 11.6 | 9.5 | .4 | 16.2 | 1.2 | 3.0 | 35 |
| | I have not benefitted from it | 9.6 | 7.4 | 12.7 | 13.1 | 13.8 | 7.6 | 11.5 | 9.1 | 9.4 | 112 |
| | I do not consider this a reform | 0.0 | .5 | .8 | 0.0 | .4 | .0 | .4 | .1 | .1 | 1 |
| | I have not heard about this reform | 87.7 | 89.9 | 79.9 | 75.3 | 76.4 | 91.9 | 71.9 | 89.7 | 87.5 | 1045 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Transit declaration canceled for exports | I have benefitted from it | 1.4 | 1.0 | 3.3 | 6.9 | 4.8 | .3 | 9.9 | .4 | 1.5 | 18 |
| | I have not benefitted from it | 7.1 | 5.8 | 11.6 | 15.5 | 10.9 | 5.7 | 13.9 | 6.2 | 7.2 | 86 |
| | I do not consider this a reform | 0.0 | .9 | 1.5 | 0.0 | .5 | .1 | .1 | .2 | .2 | 2 |
| | I have not heard about this reform | 91.5 | 92.3 | 83.6 | 77.6 | 83.8 | 93.9 | 76.1 | 93.2 | 91.1 | 1088 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Maximum transit time for exports | I have benefitted from it | 1.0 | 1.5 | 3.6 | 3.8 | 3.8 | .2 | 5.8 | .6 | 1.2 | 14 |
| | I have not benefitted from it | 5.0 | 6.2 | 11.0 | 14.3 | 11.4 | 3.4 | 12.3 | 4.7 | 5.7 | 68 |
| | I do not consider this a reform | 0.0 | 0.0 | .8 | 0.0 | .1 | .0 | 0.0 | .0 | .0 | 0 |
| | I have not heard about this reform | 94.0 | 92.4 | 84.5 | 81.9 | 84.8 | 96.4 | 81.9 | 94.7 | 93.1 | 1112 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies. | I have benefitted from it | .8 | 2.6 | 3.6 | 2.6 | 3.6 | .4 | 6.5 | 0.6 | 1.3 | 15 |
| | I have not benefitted from it | 7.7 | 9.3 | 12.3 | 17.0 | 13.1 | 6.6 | 13.6 | 7.7 | 8.4 | 100 |
| | I do not consider this a reform | 0.0 | 0.0 | 1.5 | 1.2 | .2 | .0 | .1 | .1 | .1 | 1 |
| | I have not heard about this reform | 91.5 | 88.1 | 82.6 | 79.1 | 83.0 | 93.1 | 79.7 | 91.7 | 90.2 | 1078 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 78.44.3. Type of the benefit from the implementation of business reforms, according to the size of the company, importer/exporter, % (original) Part I

| | | Size | | | | Importer | | Exporter | | Total | |
|---|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| Implementation of the Taxpayers Current Account | Time | 21.8 | 26.7 | 38.6 | 42.3 | 32.9 | 26.0 | 34.2 | 27.0 | 28.5 | 340 |
| | Money | .5 | .9 | .4 | 1.4 | 1.9 | 0.0 | 2.1 | .3 | .7 | 8 |
| | Neither time, nor money | 9.3 | 15.9 | 15.9 | 16.9 | 12.1 | 14.4 | 14.2 | 13.4 | 13.6 | 162 |
| | Both time and money | 9.5 | 6.8 | 1.9 | 2.8 | 7.2 | 6.0 | 6.3 | 6.5 | 6.4 | 77 |
| | I have not benefitted from it | 21.3 | 16.6 | 15.2 | 18.3 | 15.0 | 19.8 | 12.9 | 19.4 | 18.1 | 216 |
| | I have not heard about this reform | 35.0 | 30.7 | 23.1 | 14.1 | 25.7 | 31.7 | 25.0 | 30.7 | 29.6 | 353 |
| | DK/NR | 2.8 | 2.3 | 4.9 | 4.2 | 5.1 | 2.1 | 5.4 | 2.6 | 3.2 | 38 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Electronic export procedure implemented | Time | 4.2 | 2.6 | 5.7 | 11.3 | 6.3 | 3.3 | 7.9 | 3.5 | 4.4 | 52 |
| | Money | 0.0 | .2 | .4 | 1.4 | .5 | .1 | .8 | .1 | .3 | 3 |
| | Neither time, nor money | 1.2 | 1.6 | 2.7 | 2.8 | 2.6 | 1.3 | 3.3 | 1.4 | 1.8 | 21 |
| | Both time and money | 0.0 | .5 | 1.1 | 0.0 | .9 | .1 | 1.7 | .1 | .4 | 5 |
| | I have not benefitted from it | 11.3 | 12.4 | 18.2 | 19.7 | 19.4 | 10.6 | 20.4 | 12.1 | 13.7 | 164 |
| | I have not heard about this reform | 83.1 | 82.0 | 69.3 | 63.4 | 68.5 | 84.1 | 64.6 | 82.0 | 78.5 | 937 |
| | DK/NR | .2 | .7 | 2.7 | 1.4 | 1.9 | .5 | 1.3 | .9 | 1.0 | 12 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Inward procedure was streamlined | Time | .5 | 1.6 | 1.5 | 4.2 | 1.9 | 1.0 | 1.7 | 1.3 | 1.3 | 16 |
| | Money | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Neither time, nor money | 0.0 | 1.4 | 1.1 | 0.0 | 1.6 | .3 | 1.7 | .5 | .8 | 9 |
| | Both time and money | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | I have not benefitted from it | 6.7 | 4.7 | 11.0 | 7.0 | 9.3 | 5.6 | 7.9 | 6.7 | 7.0 | 83 |
| | I have not heard about this reform | 92.8 | 91.3 | 84.8 | 84.5 | 85.7 | 92.4 | 87.1 | 90.8 | 90.0 | 1075 |
| | DK/NR | 0.0 | .9 | 1.5 | 4.2 | 1.4 | .7 | 1.7 | .7 | .9 | 11 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Certificate of origin for import of animal goods eliminated | Time | 0.0 | .2 | .8 | 2.8 | .9 | .1 | .8 | .3 | .4 | 5 |
| | Money | 0.0 | 0.0 | .4 | 0.0 | .2 | 0.0 | 0.0 | .1 | .1 | 1 |
| | Neither time, nor money | 0.0 | .7 | .8 | 0.0 | .9 | .1 | 0.0 | .5 | .4 | 5 |
| | Both time and money | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | I have not benefitted from it | 3.0 | 3.5 | 9.1 | 12.7 | 8.9 | 3.0 | 11.7 | 3.5 | 5.1 | 61 |
| | I have not heard about this reform | 97.0 | 95.1 | 86.7 | 83.1 | 87.6 | 96.3 | 85.4 | 95.2 | 93.2 | 1113 |
| | DK/NR | 0.0 | .5 | 2.3 | 1.4 | 1.4 | .4 | 2.1 | .4 | .8 | 9 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| | Time | .2 | .7 | 2.3 | 4.2 | 2.8 | .1 | 2.9 | .6 | 1.1 | 13 |
| | Money | .2 | 0.0 | .4 | 0.0 | .5 | 0.0 | 0.0 | .2 | .2 | 2 |
| | Neither time, nor money | .5 | .5 | 2.3 | 2.8 | 2.3 | .3 | 2.5 | .6 | 1.0 | 12 |

| | | | | | | | | | | | |
|--|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| International weighting certificates accepted by the Customs Service | Both time and money | .5 | .2 | 0.0 | 1.4 | .7 | .1 | .4 | .3 | .3 | 4 |
| | I have not benefitted from it | 7.2 | 4.7 | 8.7 | 8.5 | 9.1 | 5.4 | 7.9 | 6.4 | 6.7 | 80 |
| | I have not heard about this reform | 91.4 | 93.2 | 85.6 | 83.1 | 83.9 | 93.9 | 85.4 | 91.5 | 90.3 | 1078 |
| | DK/NR | 0.0 | .7 | .8 | 0.0 | .7 | .3 | .8 | .3 | .4 | 5 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 79.44.3. Type of the benefit from the implementation of business reforms, according to the size of the company, importer/exporter, % (original) Part II

| | | Size | | | | Importer | | Exporter | | Total | |
|--|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| Export clearance at the border | Time | .7 | .7 | 1.9 | 4.2 | 2.8 | .3 | 2.9 | .7 | 1.2 | 14 |
| | Money | .9 | .2 | 1.1 | 1.4 | 2.1 | 0.0 | 2.5 | .3 | .8 | 9 |
| | Neither time, nor money | 0.0 | .7 | 1.5 | 2.8 | 1.9 | .1 | 2.5 | .3 | .8 | 9 |
| | Both time and money | .2 | 0.0 | 1.1 | 0.0 | .7 | .1 | 1.7 | 0.0 | .3 | 4 |
| | I have not benefitted from it | 8.8 | 7.3 | 12.1 | 14.1 | 12.1 | 7.7 | 11.7 | 8.7 | 9.3 | 111 |
| | I have not heard about this reform | 88.7 | 90.2 | 81.1 | 74.6 | 78.3 | 91.4 | 75.4 | 89.5 | 86.7 | 1035 |
| | DK/NR | .7 | .9 | 1.1 | 2.8 | 2.1 | .4 | 3.3 | .4 | 1.0 | 12 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Transit declaration canceled for exports | Time | .5 | .2 | .4 | 1.4 | .9 | .1 | .8 | .3 | .4 | 5 |
| | Money | .7 | .2 | .8 | 2.8 | 1.6 | .1 | 3.3 | 0.0 | .7 | 8 |
| | Neither time, nor money | .2 | .2 | 1.5 | 0.0 | .9 | .3 | .8 | .4 | .5 | 6 |
| | Both time and money | 0.0 | 0.0 | 0.0 | 1.4 | 0.0 | .1 | .4 | 0.0 | .1 | 1 |
| | I have not benefitted from it | 7.2 | 5.6 | 11.4 | 15.5 | 10.0 | 6.9 | 11.3 | 7.2 | 8.0 | 96 |
| | I have not heard about this reform | 91.4 | 92.5 | 84.1 | 77.5 | 84.6 | 92.0 | 81.7 | 91.3 | 89.4 | 1067 |
| | DK/NR | 0.0 | 1.2 | 1.9 | 1.4 | 1.9 | .4 | 1.7 | .7 | .9 | 11 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Maximum transit time for exports | Time | .5 | .2 | 1.9 | 2.8 | 1.6 | .4 | 3.3 | .2 | .8 | 10 |
| | Money | 0.0 | .2 | 0.0 | 0.0 | .2 | 0.0 | .4 | 0.0 | .1 | 1 |
| | Neither time, nor money | .5 | .2 | 1.5 | 0.0 | 1.2 | .3 | 1.7 | .3 | .6 | 7 |
| | Both time and money | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | I have not benefitted from it | 4.4 | 6.1 | 10.6 | 14.1 | 10.3 | 5.1 | 10.8 | 6.0 | 7.0 | 83 |
| | I have not heard about this reform | 94.7 | 92.5 | 85.2 | 81.7 | 85.5 | 94.1 | 82.5 | 93.2 | 91.0 | 1087 |
| | DK/NR | 0.0 | .7 | .8 | 1.4 | 1.2 | .1 | 1.3 | .3 | .5 | 6 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies | Time | .2 | .2 | 3.0 | 2.8 | 2.3 | .3 | 1.7 | .8 | 1.0 | 12 |
| | Money | 0.0 | .9 | .4 | 0.0 | .9 | .1 | .4 | .4 | .4 | 5 |
| | Neither time, nor money | .5 | 1.2 | 1.1 | 0.0 | 1.9 | .3 | 2.5 | .4 | .8 | 10 |
| | Both time and money | 0.0 | .2 | .4 | 1.4 | .5 | .1 | .8 | .1 | .3 | 3 |
| | I have not benefitted from it | 6.9 | 9.1 | 11.7 | 16.9 | 15.0 | 6.3 | 13.3 | 8.4 | 9.4 | 112 |

| | | | | | | | | | | | |
|--|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | I have not heard about this reform | 92.4 | 88.3 | 83.3 | 78.9 | 79.4 | 93.0 | 81.3 | 89.8 | 88.1 | 1052 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 80.44.3. Type of the benefit from the implementation of business reforms, according to the size of the company, importer/exporter, % (weighted) Part I

| | | Size | | | | Importer | | Exporter | | Total | |
|---|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| Implementation of the Taxpayers Current Account | Time | 21.8 | 27.3 | 39.0 | 41.2 | 29.5 | 21.7 | 34.2 | 22.5 | 23.9 | 285 |
| | Money | .5 | .9 | .3 | 1.5 | 2.0 | 0.0 | 3.7 | .1 | .6 | 7 |
| | Neither time, nor money | 7.9 | 15.9 | 15.5 | 17.0 | 7.1 | 10.9 | 9.0 | 10.0 | 9.9 | 118 |
| | Both time and money | 10.2 | 6.8 | 1.7 | 2.6 | 11.4 | 8.2 | 8.4 | 9.2 | 9.1 | 109 |
| | I have not benefitted from it | 22.0 | 16.4 | 15.2 | 18.1 | 15.2 | 22.8 | 11.8 | 21.9 | 20.7 | 247 |
| | I have not heard about this reform | 33.7 | 30.3 | 22.9 | 14.8 | 29.4 | 33.4 | 26.9 | 33.0 | 32.3 | 385 |
| | DK/NR | 3.8 | 2.4 | 5.3 | 4.6 | 5.2 | 3.0 | 6.0 | 3.3 | 3.6 | 43 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Electronic export procedure implemented | Time | 5.6 | 2.5 | 6.1 | 10.7 | 10.0 | 3.3 | 15.6 | 3.7 | 5.2 | 62 |
| | Money | 0.0 | .2 | .3 | 1.2 | .1 | .1 | .3 | .0 | .1 | 1 |
| | Neither time, nor money | .9 | 1.6 | 2.6 | 2.6 | 2.2 | .7 | 3.7 | .8 | 1.1 | 13 |
| | Both time and money | 0.0 | .4 | 1.3 | 0.0 | .4 | .0 | .6 | .0 | .1 | 1 |
| | I have not benefitted from it | 13.0 | 12.5 | 18.4 | 19.8 | 19.0 | 11.0 | 22.4 | 12.0 | 13.2 | 158 |
| | I have not heard about this reform | 80.4 | 82.0 | 68.5 | 64.1 | 67.7 | 84.7 | 56.5 | 83.1 | 79.9 | 954 |
| | DK/NR | .2 | .7 | 2.8 | 1.5 | .5 | .3 | .8 | .3 | .4 | 4 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Inward procedure was streamlined | Time | .7 | 1.7 | 1.6 | 4.3 | 2.5 | .4 | 2.6 | .7 | 1.0 | 12 |
| | Money | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Neither time, nor money | 0.0 | 1.4 | 1.2 | 0.0 | .8 | .1 | 1.2 | .2 | .3 | 4 |
| | Both time and money | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | I have not benefitted from it | 6.8 | 4.9 | 12.0 | 6.5 | 9.6 | 5.4 | 10.4 | 6.1 | 6.6 | 79 |
| | I have not heard about this reform | 92.5 | 91.1 | 83.7 | 84.9 | 86.6 | 93.8 | 84.3 | 92.8 | 91.8 | 1096 |
| | DK/NR | 0.0 | 1.0 | 1.5 | 4.3 | .5 | .3 | 1.5 | .2 | .3 | 4 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Certificate of origin for import of animal goods eliminated | Time | 0.0 | .3 | .9 | 2.7 | .4 | .1 | .4 | .1 | .1 | 2 |
| | Money | 0.0 | 0.0 | .3 | 0.0 | .0 | 0.0 | 0.0 | .0 | .0 | |
| | Neither time, nor money | 0.0 | .7 | .8 | 0.0 | .5 | .0 | 0.0 | .2 | .2 | 2 |
| | Both time and money | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | I have not benefitted from it | 3.0 | 3.6 | 9.9 | 11.9 | 7.7 | 1.9 | 15.9 | 1.9 | 3.6 | 42 |
| | I have not heard about this reform | 97.0 | 94.9 | 85.6 | 84.3 | 91.0 | 97.9 | 82.6 | 97.8 | 95.9 | 1146 |
| | DK/NR | 0.0 | .5 | 2.3 | 1.1 | .4 | .1 | 1.2 | .1 | .2 | 2 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| | Time | .3 | .7 | 2.4 | 3.9 | 1.9 | .1 | 3.3 | .2 | .6 | 7 |
| | Money | .3 | 0.0 | .3 | 0.0 | .9 | 0.0 | 0.0 | .3 | .3 | 3 |
| | Neither time, nor money | .5 | .4 | 2.6 | 3.1 | 2.0 | .1 | 3.9 | .1 | .6 | 7 |

| | | | | | | | | | | | |
|--|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| International weighting certificates accepted by the Customs Service | Both time and money | .7 | .3 | 0.0 | 1.1 | 2.0 | .0 | .2 | .6 | .6 | 7 |
| | I have not benefitted from it | 6.9 | 4.8 | 9.2 | 8.1 | 9.0 | 5.7 | 10.9 | 6.0 | 6.6 | 79 |
| | I have not heard about this reform | 91.3 | 93.1 | 84.6 | 83.8 | 84.1 | 94.0 | 81.2 | 92.6 | 91.2 | 1089 |
| | DK/NR | 0.0 | .7 | .8 | 0.0 | .3 | .1 | .5 | .1 | .2 | 2 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 81.44.3. Type of the benefit from the implementation of business reforms, according to the size of the company, importer/exporter, % (weighted) Part II

| | | Size | | | | Importer | | Exporter | | Total | |
|--|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| Export clearance at the border | Time | .4 | .8 | 2.0 | 4.3 | 1.7 | .2 | 2.1 | .4 | .6 | 8 |
| | Money | 1.3 | .3 | 1.3 | 1.2 | 4.0 | 0.0 | 7.0 | .3 | 1.1 | 13 |
| | Neither time, nor money | 0.0 | .7 | 1.9 | 3.1 | .9 | .0 | 1.7 | .1 | .3 | 3 |
| | Both time and money | .2 | 0.0 | 1.0 | 0.0 | .5 | .0 | 1.2 | 0.0 | .1 | 2 |
| | I have not benefitted from it | 9.6 | 7.4 | 12.7 | 13.1 | 13.8 | 7.6 | 11.5 | 9.1 | 9.4 | 112 |
| | I have not heard about this reform | 87.7 | 89.9 | 79.9 | 75.3 | 76.4 | 91.9 | 71.9 | 89.7 | 87.5 | 1045 |
| | DK/NR | .8 | 1.0 | 1.2 | 3.1 | 2.7 | .2 | 4.6 | .4 | .9 | 11 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Transit declaration canceled for exports | Time | .5 | .3 | .3 | 1.5 | 1.5 | .1 | 2.5 | .2 | .5 | 5 |
| | Money | .8 | .3 | 1.0 | 2.7 | 2.3 | .1 | 6.2 | 0.0 | .8 | 9 |
| | Neither time, nor money | .1 | .2 | 1.5 | 0.0 | .6 | .0 | .2 | .2 | .2 | 2 |
| | Both time and money | 0.0 | 0.0 | 0.0 | 1.1 | 0.0 | .0 | .2 | 0.0 | .0 | |
| | I have not benefitted from it | 7.1 | 5.8 | 11.6 | 15.5 | 10.9 | 5.7 | 13.9 | 6.2 | 7.2 | 86 |
| | I have not heard about this reform | 91.5 | 92.3 | 83.6 | 77.6 | 83.8 | 93.9 | 76.1 | 93.2 | 91.1 | 1088 |
| | DK/NR | 0.0 | 1.2 | 1.9 | 1.5 | .9 | .1 | .9 | .2 | .3 | 4 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Maximum transit time for exports | Time | .7 | .3 | 2.1 | 2.6 | 2.2 | .1 | 3.2 | .3 | .7 | 8 |
| | Money | 0.0 | .3 | 0.0 | 0.0 | .2 | 0.0 | .4 | 0.0 | .0 | 1 |
| | Neither time, nor money | .3 | .2 | 1.5 | 0.0 | 1.0 | .0 | 1.4 | .1 | .3 | 4 |
| | Both time and money | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | I have not benefitted from it | 5.0 | 6.2 | 11.0 | 14.3 | 11.4 | 3.4 | 12.3 | 4.7 | 5.7 | 68 |
| | I have not heard about this reform | 94.0 | 92.4 | 84.5 | 81.9 | 84.8 | 96.4 | 81.9 | 94.7 | 93.1 | 1112 |
| | DK/NR | 0.0 | .8 | .8 | 1.2 | .5 | .1 | .7 | .1 | .2 | 2 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies | Time | .2 | .3 | 3.0 | 2.7 | .6 | .2 | .4 | .3 | .3 | 4 |
| | Money | 0.0 | .9 | .4 | 0.0 | .5 | .1 | .4 | .2 | .2 | 2 |
| | Neither time, nor money | .7 | 1.2 | 1.2 | 0.0 | 2.5 | .1 | 5.4 | .1 | .8 | 9 |
| | Both time and money | 0.0 | .2 | .6 | 1.1 | .2 | .0 | .4 | .0 | .1 | 1 |
| | I have not benefitted from it | 7.7 | 9.3 | 12.3 | 17.0 | 13.1 | 6.6 | 13.6 | 7.7 | 8.4 | 100 |

| | | | | | | | | | | |
|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| I have not heard about this reform | 91.5 | 88.1 | 82.6 | 79.1 | 83.0 | 93.1 | 79.7 | 91.7 | 90.2 | 1078 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 82.44.4. The volume of the impact from the implementation of business reforms, according to the size of the company, importer/exporter, % (original) Part I

| | | Size | | | | Importer | | Exporter | | Total | |
|--|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| Implementation of the Taxpayers Current Account | Very big | 9.0 | 4.4 | 2.3 | 5.6 | 4.2 | 6.5 | 5.4 | 5.8 | 5.7 | 68 |
| | Big | 20.4 | 22.7 | 26.5 | 23.9 | 28.3 | 19.7 | 25.8 | 22.0 | 22.8 | 272 |
| | Small | 5.3 | 8.4 | 8.3 | 18.3 | 8.9 | 7.3 | 9.6 | 7.4 | 7.9 | 94 |
| | Very small | 1.2 | 2.8 | 4.2 | 4.2 | 4.0 | 1.8 | 4.6 | 2.1 | 2.6 | 31 |
| | No impact | 3.2 | 2.6 | 6.1 | 4.2 | 4.2 | 3.4 | 4.6 | 3.5 | 3.7 | 44 |
| | DK/NR | 4.6 | 11.7 | 14.4 | 11.3 | 9.8 | 9.7 | 12.1 | 9.1 | 9.7 | 116 |
| | I have not benefitted from it | 21.3 | 16.6 | 15.2 | 18.3 | 15.0 | 19.8 | 12.9 | 19.4 | 18.1 | 216 |
| | I have not heard about this reform | 35.0 | 30.7 | 23.1 | 14.1 | 25.7 | 31.7 | 25.0 | 30.7 | 29.6 | 353 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Electronic export procedure implemented | Very big | .2 | 0.0 | .8 | 0.0 | .5 | .1 | .8 | .1 | .3 | 3 |
| | Big | 3.5 | 3.0 | 5.3 | 7.0 | 6.5 | 2.5 | 8.8 | 2.7 | 3.9 | 47 |
| | Small | .2 | .2 | 0.0 | 2.8 | .5 | .3 | .4 | .3 | .3 | 4 |
| | Very small | .2 | .2 | 1.1 | 2.8 | .9 | .4 | 1.7 | .3 | .6 | 7 |
| | No impact | .7 | .2 | 1.1 | 0.0 | .7 | .5 | 0.0 | .7 | .6 | 7 |
| | DK/NR | .7 | 1.9 | 4.2 | 4.2 | 3.0 | 1.6 | 3.3 | 1.8 | 2.1 | 25 |
| | I have not benefitted from it | 11.3 | 12.4 | 18.2 | 19.7 | 19.4 | 10.6 | 20.4 | 12.1 | 13.7 | 164 |
| | I have not heard about this reform | 83.1 | 82.0 | 69.3 | 63.4 | 68.5 | 84.1 | 64.6 | 82.0 | 78.5 | 937 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Inward procedure was streamlined | Very big | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Big | .2 | .5 | .8 | 0.0 | .5 | .4 | .4 | .4 | .4 | 5 |
| | Small | .2 | .2 | .4 | 2.8 | .9 | .1 | .8 | .3 | .4 | 5 |
| | Very small | 0.0 | .2 | 0.0 | 0.0 | 0.0 | .1 | 0.0 | .1 | .1 | 1 |
| | No impact | 0.0 | .9 | 1.1 | 0.0 | 1.6 | 0.0 | 1.3 | .4 | .6 | 7 |
| | DK/NR | 0.0 | 2.1 | 1.9 | 5.6 | 1.9 | 1.3 | 2.5 | 1.3 | 1.5 | 18 |
| | I have not benefitted from it | 6.7 | 4.7 | 11.0 | 7.0 | 9.3 | 5.6 | 7.9 | 6.7 | 7.0 | 83 |
| | I have not heard about this reform | 92.8 | 91.3 | 84.8 | 84.5 | 85.7 | 92.4 | 87.1 | 90.8 | 90.0 | 1075 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Certificate of origin for import of animal goods eliminated | Very big | 0.0 | .2 | 0.0 | 0.0 | .2 | 0.0 | 0.0 | .1 | .1 | 1 |
| | Big | 0.0 | .2 | .4 | 1.4 | .7 | 0.0 | .8 | .1 | .3 | 3 |
| | Small | 0.0 | 0.0 | .4 | 0.0 | .2 | 0.0 | 0.0 | .1 | .1 | 1 |
| | Very small | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | No impact | 0.0 | .2 | .8 | 0.0 | .5 | .1 | 0.0 | .3 | .3 | 3 |
| | DK/NR | 0.0 | .7 | 2.3 | 2.8 | 1.6 | .5 | 2.1 | .6 | .9 | 11 |
| | I have not benefitted from it | 3.0 | 3.5 | 9.1 | 12.7 | 8.9 | 3.0 | 11.7 | 3.5 | 5.1 | 61 |
| | I have not heard about this reform | 97.0 | 95.1 | 87.1 | 83.1 | 87.8 | 96.3 | 85.4 | 95.3 | 93.3 | 1113 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1193 |
| International weighting certificates accepted by the Customs Service | Very big | 0.0 | 0.0 | 0.0 | 1.4 | .2 | 0.0 | .4 | 0.0 | .1 | 1 |
| | Big | .5 | .5 | .4 | 2.8 | 1.4 | .1 | 1.3 | .4 | .6 | 7 |
| | Small | .2 | .5 | 2.3 | 0.0 | 2.1 | 0.0 | 2.1 | .4 | .8 | 9 |
| | Very small | .2 | .2 | .8 | 1.4 | .9 | .1 | 1.3 | .2 | .4 | 5 |

| | | | | | | | | | | | |
|--|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | No impact | .2 | .2 | .8 | 1.4 | .9 | .1 | .8 | .3 | .4 | 5 |
| | DK/NR | .2 | .7 | .8 | 1.4 | .9 | .4 | .8 | .5 | .6 | 7 |
| | I have not benefitted from it | 7.2 | 4.7 | 8.8 | 8.5 | 9.2 | 5.4 | 7.9 | 6.4 | 6.7 | 80 |
| | I have not heard about this reform | 91.4 | 93.2 | 86.3 | 83.1 | 84.3 | 93.9 | 85.4 | 91.7 | 90.4 | 1078 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1192 |

Annex 83.44.4. The volume of the impact from the implementation of business reforms, according to the size of the company, importer/exporter, % (original) Part II

| | | Size | | | | Importer | | Exporter | | Total | |
|--|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| Export clearance at the border | Very big | .2 | 0.0 | 0.0 | 0.0 | .2 | 0.0 | .4 | 0.0 | .1 | 1 |
| | Big | .2 | .2 | 1.5 | 2.9 | 1.7 | .1 | 3.4 | 0.0 | .7 | 8 |
| | Small | 1.2 | 0.0 | .8 | 1.4 | 1.4 | .3 | 1.3 | .5 | .7 | 8 |
| | Very small | .2 | .2 | 1.1 | 2.9 | 1.4 | .1 | 2.1 | .2 | .6 | 7 |
| | No impact | 0.0 | 1.2 | 1.5 | 0.0 | 1.9 | .1 | 2.1 | .4 | .8 | 9 |
| | DK/NR | .5 | .7 | 1.1 | 2.9 | 1.9 | .3 | 2.1 | .5 | .8 | 10 |
| | I have not benefitted from it | 8.8 | 7.3 | 12.2 | 14.3 | 12.3 | 7.7 | 11.9 | 8.7 | 9.3 | 111 |
| | I have not heard about this reform | 88.9 | 90.4 | 81.7 | 75.7 | 79.2 | 91.4 | 76.7 | 89.6 | 87.0 | 1035 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1189 | |
| Transit declaration canceled for exports | Very big | .2 | 0.0 | 0.0 | 0.0 | .2 | 0.0 | .4 | 0.0 | .1 | 1 |
| | Big | .5 | 0.0 | .8 | 1.4 | .7 | .3 | 2.1 | 0.0 | .4 | 5 |
| | Small | .7 | .5 | 0.0 | 1.4 | 1.4 | 0.0 | 1.7 | .2 | .5 | 6 |
| | Very small | 0.0 | 0.0 | .8 | 0.0 | .5 | 0.0 | .4 | .1 | .2 | 2 |
| | No impact | 0.0 | .2 | 1.1 | 0.0 | .5 | .3 | .8 | .2 | .3 | 4 |
| | DK/NR | 0.0 | 1.2 | 1.9 | 4.2 | 2.1 | .5 | 1.7 | .9 | 1.1 | 13 |
| | I have not benefitted from it | 7.2 | 5.6 | 11.4 | 15.5 | 10.0 | 6.9 | 11.3 | 7.2 | 8.0 | 96 |
| | I have not heard about this reform | 91.4 | 92.5 | 84.1 | 77.5 | 84.6 | 92.0 | 81.7 | 91.3 | 89.4 | 1067 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 | |
| Maximum transit time for exports | Very big | 0.0 | 0.0 | .8 | 0.0 | .5 | 0.0 | .8 | 0.0 | .2 | 2 |
| | Big | 0.0 | 0.0 | 1.1 | 0.0 | .5 | .1 | 1.3 | 0.0 | .3 | 3 |
| | Small | .7 | .5 | 0.0 | 1.4 | 1.2 | .1 | 2.1 | .1 | .5 | 6 |
| | Very small | 0.0 | 0.0 | .8 | 0.0 | .2 | .1 | .8 | 0.0 | .2 | 2 |
| | No impact | 0.0 | .5 | .8 | 0.0 | .7 | .1 | .8 | .2 | .3 | 4 |
| | DK/NR | .2 | .5 | .8 | 2.8 | 1.2 | .3 | .8 | .5 | .6 | 7 |
| | I have not benefitted from it | 4.4 | 6.1 | 10.6 | 14.1 | 10.3 | 5.1 | 10.8 | 6.0 | 7.0 | 83 |
| | I have not heard about this reform | 94.7 | 92.5 | 85.2 | 81.7 | 85.5 | 94.1 | 82.5 | 93.2 | 91.0 | 1087 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 | |
| | Very big | 0.0 | .2 | 0.0 | 1.4 | .2 | .1 | .4 | .1 | .2 | 2 |
| | Big | .2 | .5 | 1.9 | 0.0 | 1.6 | .1 | 1.7 | .4 | .7 | 8 |
| | Small | 0.0 | 1.2 | .8 | 0.0 | 1.2 | .3 | .4 | .6 | .6 | 7 |

| | | | | | | | | | | | |
|--|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies | Very small | 0.0 | 0.0 | .8 | 0.0 | .5 | 0.0 | .8 | 0.0 | .2 | 2 |
| | No impact | .5 | .5 | 1.1 | 0.0 | 1.4 | .1 | 1.3 | .4 | .6 | 7 |
| | DK/NR | 0.0 | 0.0 | .4 | 2.8 | .5 | .1 | .4 | .2 | .3 | 3 |
| | I have not benefitted from it | 6.9 | 9.2 | 11.7 | 16.9 | 15.0 | 6.3 | 13.4 | 8.4 | 9.4 | 112 |
| | I have not heard about this reform | 92.4 | 88.5 | 83.3 | 78.9 | 79.6 | 93.0 | 81.6 | 89.8 | 88.2 | 1052 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

Annex 84.44.4. The volume of the impact from the implementation of business reforms, according to the size of the company, importer/exporter, % (weighted) Part I

| | | Size | | | | Importer | | Exporter | | Total | |
|--|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| Implementation of the Taxpayers Current Account | Very big | 7.0 | 4.2 | 2.2 | 4.5 | 3.9 | 7.2 | 6.6 | 6.2 | 6.3 | 75 |
| | Big | 20.9 | 23.2 | 27.3 | 24.0 | 32.1 | 17.6 | 30.1 | 20.5 | 21.6 | 258 |
| | Small | 6.3 | 8.7 | 7.8 | 18.5 | 7.3 | 7.1 | 8.4 | 7.0 | 7.1 | 85 |
| | Very small | 1.1 | 2.9 | 4.0 | 4.2 | 1.9 | 1.5 | 2.9 | 1.4 | 1.6 | 19 |
| | No impact | 3.5 | 2.7 | 6.2 | 4.2 | 3.5 | 3.5 | 4.6 | 3.3 | 3.5 | 42 |
| | DK/NR | 5.3 | 11.5 | 14.4 | 11.6 | 6.7 | 7.0 | 8.7 | 6.7 | 6.9 | 83 |
| | I have not benefitted from it | 22.0 | 16.4 | 15.2 | 18.1 | 15.2 | 22.8 | 11.8 | 21.9 | 20.7 | 247 |
| | I have not heard about this reform | 33.7 | 30.3 | 22.9 | 14.8 | 29.4 | 33.4 | 26.9 | 33.0 | 32.3 | 385 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 | |
| Electronic export procedure implemented | Very big | .3 | 0.0 | .7 | 0.0 | .1 | .4 | .2 | .3 | .3 | 3 |
| | Big | 4.6 | 3.0 | 5.6 | 6.5 | 9.6 | 2.4 | 16.6 | 2.7 | 4.4 | 52 |
| | Small | .3 | .3 | 0.0 | 2.6 | 1.0 | .1 | .2 | .4 | .4 | 4 |
| | Very small | .3 | .2 | 1.0 | 2.3 | 1.1 | .1 | 2.5 | .1 | .4 | 5 |
| | No impact | .4 | .2 | 1.2 | 0.0 | .6 | .3 | 0.0 | .5 | .4 | 5 |
| | DK/NR | .6 | 1.8 | 4.6 | 4.6 | 0.9 | 1.1 | 1.6 | 1.0 | 1.1 | 13 |
| | I have not benefitted from it | 13.0 | 12.5 | 18.4 | 19.8 | 19.0 | 11.0 | 22.4 | 12.0 | 13.2 | 158 |
| | I have not heard about this reform | 80.4 | 82.0 | 68.5 | 64.1 | 67.7 | 84.7 | 56.5 | 83.1 | 79.9 | 954 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 | |
| Inward procedure was streamlined | Very big | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Big | .3 | .5 | .7 | 0.0 | 1.1 | .1 | 2.1 | .1 | .4 | 4 |
| | Small | .3 | .2 | .6 | 2.7 | 1.2 | .0 | .5 | .4 | .4 | 5 |
| | Very small | 0.0 | .3 | 0.0 | 0.0 | 0.0 | .1 | 0.0 | .1 | .0 | 1 |
| | No impact | 0.0 | .9 | 1.2 | 0.0 | 0.8 | 0.0 | 0.8 | .1 | .2 | 3 |
| | DK/NR | 0.0 | 2.1 | 1.9 | 5.8 | 0.7 | 0.6 | 1.9 | 0.4 | 0.6 | 7 |
| | I have not benefitted from it | 6.8 | 4.9 | 12.0 | 6.5 | 9.6 | 5.4 | 10.4 | 6.1 | 6.6 | 79 |
| | I have not heard about this reform | 92.5 | 91.1 | 83.7 | 84.9 | 86.6 | 93.8 | 84.3 | 92.8 | 91.8 | 1096 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 | |
| Certificate of origin for import of animal goods eliminated | Very big | 0.0 | .2 | 0.0 | 0.0 | .2 | 0.0 | 0.0 | .0 | .0 | 1 |
| | Big | 0.0 | .3 | .6 | 1.2 | .3 | 0.0 | .4 | .1 | .1 | 1 |
| | Small | 0.0 | 0.0 | .4 | 0.0 | .0 | 0.0 | 0.0 | .0 | .0 | 0 |
| | Very small | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | No impact | 0.0 | .3 | .8 | 0.0 | .2 | .0 | 0.0 | .1 | .1 | 1 |
| | DK/NR | 0.0 | .7 | 2.4 | 2.6 | 0.5 | .2 | 1.2 | .1 | .3 | 3 |
| | I have not benefitted from it | 3.0 | 3.6 | 10.0 | 11.9 | 7.7 | 1.9 | 15.9 | 1.9 | 3.6 | 42 |
| | I have not heard about this reform | 97.0 | 94.9 | 85.9 | 84.3 | 91.0 | 97.9 | 82.6 | 97.8 | 96.0 | 1146 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 | |
| International weighting certificates accepted by the Customs Service | Very big | 0.0 | 0.0 | 0.0 | 1.2 | .1 | 0.0 | .3 | 0.0 | .0 | 0 |
| | Big | .7 | .4 | .6 | 2.3 | 2.3 | .0 | 0.6 | .7 | .7 | 8 |
| | Small | .3 | .5 | 2.7 | 0.0 | 1.5 | 0.0 | 2.9 | .1 | .4 | 5 |
| | Very small | .3 | .3 | .7 | 1.5 | 1.1 | .1 | 2.5 | .1 | .4 | 4 |

| | | | | | | | | | | |
|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| No impact | .1 | .2 | .8 | 1.5 | .7 | .0 | 1.2 | .1 | .2 | 2 |
| DK/NR | .3 | .7 | .8 | 1.5 | 1.2 | .2 | .5 | .4 | .4 | 5 |
| I have not benefitted from it | 6.9 | 4.8 | 9.2 | 8.1 | 9.0 | 5.7 | 10.9 | 6.0 | 6.6 | 79 |
| I have not heard about this reform | 91.3 | 93.1 | 85.2 | 83.8 | 84.1 | 94.0 | 81.2 | 92.7 | 91.3 | 1089 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 85.44.4. The volume of the impact from the implementation of business reforms, according to the size of the company, importer/exporter, % (weighted) Part II

| | | Size | | | | Importer | | Exporter | | Total | |
|--|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|-------|------|
| | | Micro | Small | Medium | Large | Yes | No | Yes | No | % | N |
| Export clearance at the border | Very big | .3 | 0.0 | 0.0 | 0.0 | .9 | 0.0 | 2.1 | 0.0 | .3 | 3 |
| | Big | .3 | .3 | 1.7 | 2.4 | 1.4 | .0 | 3.5 | 0.0 | .4 | 5 |
| | Small | 1.1 | 0.0 | .8 | 1.6 | 2.4 | .3 | 3.3 | .6 | .9 | 11 |
| | Very small | .2 | .3 | 1.1 | 3.1 | 0.8 | .1 | 1.8 | .1 | .3 | 3 |
| | No impact | 0.0 | 1.2 | 2.0 | 0.0 | 1.0 | .0 | 1.4 | .1 | .3 | 3 |
| | DK/NR | .7 | .7 | 1.2 | 3.1 | 2.5 | .1 | 3.0 | .5 | .8 | 9 |
| | I have not benefitted from it | 9.6 | 7.4 | 12.8 | 13.3 | 13.9 | 7.6 | 11.7 | 9.1 | 9.4 | 112 |
| | I have not heard about this reform | 87.8 | 90.1 | 80.5 | 76.5 | 76.9 | 91.9 | 73.1 | 89.7 | 87.7 | 1045 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1192 | |
| Transit declaration canceled for exports | Very big | .3 | 0.0 | 0.0 | 0.0 | .9 | 0.0 | 2.1 | 0.0 | .3 | 3 |
| | Big | .5 | 0.0 | 1.0 | 1.1 | 1.0 | .2 | 3.4 | 0.0 | .4 | 5 |
| | Small | .6 | .5 | 0.0 | 1.2 | 2.1 | 0.0 | 3.1 | .2 | .6 | 7 |
| | Very small | 0.0 | 0.0 | .7 | 0.0 | .1 | 0.0 | .1 | .0 | .0 | 0 |
| | No impact | 0.0 | .3 | 1.2 | 0.0 | .2 | .0 | .5 | .0 | .1 | 1 |
| | DK/NR | 0.0 | 1.1 | 1.9 | 4.6 | 1.0 | .1 | 0.8 | .3 | 0.4 | 5 |
| | I have not benefitted from it | 7.1 | 5.8 | 11.6 | 15.5 | 10.9 | 5.7 | 13.9 | 6.2 | 7.2 | 86 |
| | I have not heard about this reform | 91.5 | 92.3 | 83.6 | 77.6 | 83.8 | 93.9 | 76.1 | 93.2 | 91.1 | 1088 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 | |
| Maximum transit time for exports | Very big | 0.0 | 0.0 | .7 | 0.0 | .1 | 0.0 | .2 | 0.0 | .0 | 0 |
| | Big | 0.0 | 0.0 | 1.4 | 0.0 | .1 | .0 | 0.3 | 0.0 | .0 | 0 |
| | Small | .6 | .5 | 0.0 | 1.1 | 2.0 | .0 | 4.1 | .1 | .6 | 7 |
| | Very small | 0.0 | 0.0 | .7 | 0.0 | .0 | .0 | .2 | 0.0 | .0 | 0 |
| | No impact | 0.0 | .5 | .8 | 0.0 | .4 | .0 | .7 | .0 | .1 | 1 |
| | DK/NR | .3 | .5 | .8 | 2.7 | 1.3 | .1 | .3 | .5 | .4 | 5 |
| | I have not benefitted from it | 5.0 | 6.2 | 11.0 | 14.3 | 11.4 | 3.4 | 12.3 | 4.7 | 5.7 | 68 |
| | I have not heard about this reform | 94.0 | 92.4 | 84.5 | 81.9 | 84.8 | 96.4 | 81.9 | 94.7 | 93.1 | 1112 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 | |

| | | | | | | | | | | | |
|--|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| Deferment of customs duties and VAT for 180-days period for the import of raw material by processing companies | Very big | 0.0 | .2 | 0.0 | 1.1 | .2 | .0 | .2 | .0 | .1 | 1 |
| | Big | .2 | .5 | 2.1 | 0.0 | 0.5 | .2 | 0.7 | .2 | .3 | 3 |
| | Small | 0.0 | 1.2 | .7 | 0.0 | 0.6 | .1 | .4 | .2 | .2 | 3 |
| | Very small | 0.0 | 0.0 | .7 | 0.0 | .1 | 0.0 | .2 | 0.0 | .0 | 0 |
| | No impact | .7 | .5 | 1.2 | 0.0 | 2.2 | .0 | 4.6 | .1 | .6 | 7 |
| | DK/NR | 0.0 | 0.0 | .5 | 2.7 | .2 | .1 | .1 | .1 | .1 | 1 |
| | I have not benefitted from it | 7.7 | 9.3 | 12.3 | 17.0 | 13.1 | 6.6 | 13.7 | 7.7 | 8.4 | 100 |
| | I have not heard about this reform | 91.5 | 88.4 | 82.6 | 79.1 | 83.1 | 93.1 | 80.1 | 91.7 | 90.3 | 1078 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1193 |

Annex 86.45. Access to the Taxpayers Current Account, according to the size of the company, VAT payer/non-payer, region, % (original)

| | VAT | | Size | | | | Chisinau | | Total | |
|----------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| I have access | 71.7 | 27.2 | 47.7 | 60.2 | 69.7 | 80.3 | 62.0 | 55.3 | 59.0 | 704 |
| I do not have access | 23.8 | 68.1 | 45.4 | 36.5 | 27.3 | 16.9 | 34.2 | 39.3 | 36.5 | 436 |
| DK/NR | 4.5 | 4.7 | 6.9 | 3.3 | 3.0 | 2.8 | 3.8 | 5.4 | 4.5 | 54 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 87.45. Access to the Taxpayers Current Account, according to the size of the company, VAT payer/non-payer, region, % (weighted)

| | VAT | | Size | | | | Chisinau | | Total | |
|----------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| I have access | 70.9 | 20.9 | 47.7 | 60.8 | 69.0 | 80.2 | 52.0 | 51.0 | 51.7 | 617 |
| I do not have access | 23.5 | 73.7 | 46.0 | 35.9 | 28.1 | 16.7 | 43.4 | 41.7 | 42.8 | 511 |
| DK/NR | 5.6 | 5.3 | 6.3 | 3.3 | 2.9 | 3.1 | 4.6 | 7.3 | 5.5 | 66 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 88.47. The reason of lack of access to Taxpayers Current Account, according to the size of the company, VAT payer/non-payer, region, % (original)

| | VAT | | Size | | | | Chisinau | | Total | |
|---|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| I am not the person responsible for FISC transactions | 13.8 | 11.1 | 12.3 | 12.6 | 15.5 | 11.3 | 11.0 | 15.6 | 13.1 | 156 |
| I do not know about this service | 4.5 | 11.1 | 10.9 | 3.7 | 4.5 | 1.4 | 5.8 | 7.1 | 6.4 | 76 |
| I do not have electronic signature | 2.9 | 43.0 | 21.1 | 16.4 | 3.8 | 1.4 | 14.5 | 14.3 | 14.4 | 172 |
| Other | 2.3 | 18.1 | 7.4 | 10.1 | 2.7 | 0.0 | 6.4 | 7.4 | 6.9 | 82 |
| DK/NR | 5.9 | 2.3 | 6.7 | 2.8 | 4.9 | 5.6 | 5.3 | 4.3 | 4.9 | 58 |
| I have access | 71.6 | 26.6 | 47.0 | 60.2 | 69.7 | 80.3 | 61.5 | 55.3 | 58.7 | 701 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 89.47. The reason of lack of access to Taxpayers Current Account, according to the size of the company, VAT payer/non-payer, region, % (weighted)

| | VAT | | Size | | | | Chisinau | | Total | |
|---|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| I am not the person responsible for FISC transactions | 12.1 | 9.1 | 10.3 | 12.6 | 15.9 | 10.9 | 8.5 | 15.8 | 10.9 | 131 |
| I do not know about this service | 5.9 | 13.8 | 10.7 | 3.7 | 4.6 | 1.5 | 8.8 | 9.2 | 8.9 | 107 |
| I do not have electronic signature | 3.0 | 49.7 | 23.6 | 16.0 | 4.1 | 1.5 | 23.9 | 15.3 | 21.0 | 250 |
| Other | 1.7 | 17.0 | 7.5 | 10.0 | 3.1 | 0.0 | 7.6 | 7.7 | 7.6 | 91 |
| DK/NR | 8.0 | 3.8 | 7.4 | 2.7 | 4.7 | 5.8 | 7.2 | 4.7 | 6.4 | 76 |
| I have access | 70.5 | 19.6 | 46.7 | 60.8 | 69.0 | 80.2 | 50.9 | 51.0 | 50.9 | 608 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 90.46.Frequency of accessing the Taxpayers Current Account, according to the size of the company, VAT payer/non-payer, region, % (original)

| | VAT | | Size | | | | Chisinau | | Total | |
|-----------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Every day | 5.6 | 0.6 | 2.5 | 3.5 | 5.3 | 14.1 | 4.7 | 3.5 | 4.2 | 50 |
| 2-3 times a week | 17.8 | 7.9 | 10.4 | 17.1 | 16.7 | 23.9 | 17.6 | 11.9 | 15.0 | 179 |
| Once a week | 12.6 | 7.0 | 6.9 | 11.2 | 16.7 | 12.7 | 11.8 | 10.0 | 11.0 | 131 |
| 2-3 times a month | 21.8 | 5.8 | 16.4 | 17.1 | 18.2 | 19.7 | 13.4 | 21.9 | 17.3 | 206 |
| Once a month and less | 12.4 | 5.0 | 9.7 | 10.3 | 11.7 | 8.5 | 13.4 | 6.5 | 10.3 | 123 |
| DK/NR | 1.4 | 0.9 | 1.6 | 0.9 | 1.1 | 1.4 | 1.1 | 1.5 | 1.3 | 15 |
| I do not have access | 28.3 | 72.8 | 52.3 | 39.8 | 30.3 | 19.7 | 38.0 | 44.7 | 41.0 | 490 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 91.46.Frequency of accessing the Taxpayers Current Account, according to the size of the company, VAT payer/non-payer, region, % (original) (*Not applicable* excluded)

| | VAT | | Size | | | | Chisinau | | Total | |
|-----------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|-----|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Every day | 7.9 | 2.2 | 5.3 | 5.8 | 7.6 | 17.5 | 7.6 | 6.4 | 7.1 | 50 |
| 2-3 times a week | 24.9 | 29.0 | 21.8 | 28.4 | 23.9 | 29.8 | 28.3 | 21.5 | 25.4 | 179 |
| Once a week | 17.5 | 25.8 | 14.6 | 18.7 | 23.9 | 15.8 | 19.0 | 18.1 | 18.6 | 131 |
| 2-3 times a month | 30.4 | 21.5 | 34.5 | 28.4 | 26.1 | 24.6 | 21.7 | 39.6 | 29.3 | 206 |
| Once a month and less | 17.3 | 18.3 | 20.4 | 17.1 | 16.8 | 10.5 | 21.7 | 11.7 | 17.5 | 123 |
| DK/NR | 2.0 | 3.2 | 3.4 | 1.6 | 1.6 | 1.8 | 1.7 | 2.7 | 2.1 | 15 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 704 |

Annex 92.46.Frequency of accessing the Taxpayers Current Account, according to the size of the company, VAT payer/non-payer, region, % (weighted)

| | VAT | | Size | | | | Chisinau | | Total | |
|-----------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Every day | 4.8 | 0.8 | 2.7 | 3.5 | 5.3 | 14.3 | 3.5 | 2.8 | 3.3 | 39 |
| 2-3 times a week | 18.1 | 5.8 | 12.0 | 17.1 | 16.0 | 23.9 | 15.3 | 9.7 | 13.4 | 160 |
| Once a week | 11.0 | 3.3 | 6.6 | 11.5 | 16.8 | 12.4 | 7.6 | 8.8 | 8.0 | 95 |
| 2-3 times a month | 19.2 | 6.0 | 13.1 | 17.0 | 18.2 | 19.7 | 9.9 | 22.4 | 14.1 | 169 |
| Once a month and less | 16.4 | 3.5 | 11.7 | 10.7 | 11.5 | 8.5 | 14.3 | 5.9 | 11.4 | 137 |
| DK/NR | 1.3 | 1.6 | 1.6 | 1.0 | 1.3 | 1.5 | 1.4 | 1.6 | 1.4 | 17 |
| I do not have access | 29.1 | 79.1 | 52.3 | 39.2 | 31.0 | 19.8 | 48.0 | 49.0 | 48.3 | 577 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 93.46.Frequency of accessing the Taxpayers Current Account, according to the size of the company, VAT payer/non-payer, region, % (*Not applicable* excluded)

| | VAT | | Size | | | | Chisinau | | Total | |
|-----------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|-----|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Every day | 6.8 | 3.7 | 5.7 | 5.8 | 7.7 | 17.8 | 6.8 | 5.4 | 6.3 | 39 |
| 2-3 times a week | 25.5 | 27.9 | 25.1 | 28.2 | 23.1 | 29.7 | 29.4 | 18.9 | 25.9 | 160 |
| Once a week | 15.5 | 15.6 | 13.9 | 18.9 | 24.3 | 15.5 | 14.6 | 17.2 | 15.5 | 95 |
| 2-3 times a month | 27.2 | 28.6 | 27.4 | 28.0 | 26.3 | 24.5 | 19.1 | 43.8 | 27.4 | 169 |
| Once a month and less | 23.2 | 16.7 | 24.6 | 17.5 | 16.7 | 10.6 | 27.5 | 11.6 | 22.2 | 137 |
| DK/NR | 1.9 | 7.6 | 3.3 | 1.6 | 1.8 | 1.9 | 2.6 | 3.1 | 2.8 | 17 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 617 |

Annex 94.48. Difficulties/errors experienced when accessing the Taxpayers Current Account, according to the size of the company, VAT payer/non-payer, region, % (original)

| | VAT | | Size | | | | Chisinau | | Total | |
|--|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| No errors/ difficulties experienced | 54.9 | 24.0 | 36.8 | 47.8 | 54.2 | 62.0 | 49.2 | 42.3 | 46.1 | 550 |
| Some difficulties experienced, but overall it was fine | 9.5 | 0.6 | 5.6 | 7.0 | 8.0 | 11.3 | 6.6 | 7.4 | 7.0 | 83 |
| I found frequent errors | 3.4 | 0.3 | 2.5 | 2.1 | 2.7 | 4.2 | 2.9 | 2.0 | 2.5 | 30 |
| Other | 0.9 | 0.0 | 0.2 | 0.9 | 0.8 | 1.4 | 0.8 | 0.6 | 0.7 | 8 |
| I have no access to TCA | 28.3 | 72.8 | 52.3 | 39.8 | 30.3 | 19.7 | 38.0 | 44.7 | 41.0 | 490 |
| DK/NR | 2.9 | 2.3 | 2.5 | 2.3 | 4.2 | 1.4 | 2.6 | 3.0 | 2.8 | 33 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 95.48. Difficulties/errors experienced when accessing the Taxpayers Current Account, according to the size of the company, VAT payer/non-payer, region, % (weighted)

| | VAT | | Size | | | | Chisinau | | Total | |
|--|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| No errors/ difficulties experienced | 55.0 | 17.4 | 37.4 | 48.4 | 53.4 | 61.4 | 41.6 | 38.5 | 40.6 | 484 |
| Some difficulties experienced, but overall it was fine | 9.0 | 0.2 | 4.9 | 7.1 | 8.1 | 11.9 | 4.8 | 7.1 | 5.6 | 67 |
| I found frequent errors | 4.0 | 0.7 | 2.8 | 2.2 | 2.7 | 3.8 | 2.9 | 2.2 | 2.7 | 32 |
| Other | 0.6 | 0.0 | 0.1 | 0.9 | 0.7 | 1.5 | 0.2 | 0.6 | 0.3 | 4 |
| I have no access to TCA | 29.1 | 79.1 | 52.3 | 39.2 | 31.0 | 19.8 | 48.0 | 49.0 | 48.3 | 577 |
| DK/NR | 2.3 | 2.7 | 2.5 | 2.3 | 4.1 | 1.5 | 2.4 | 2.7 | 2.5 | 30 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 96.49. Distribution of answers given to the question “*After the difficulties / errors encountered have you sent a notice to the State Tax Service?*” according to the size of the company, VAT payer/non-payer, region, % (original)

| | VAT | | Size | | | | Chisinau | | Total | |
|----------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Yes | 6.3 | 0.6 | 3.5 | 4.2 | 6.1 | 9.9 | 4.9 | 4.5 | 4.7 | 56 |
| No | 5.8 | 0.3 | 3.5 | 4.4 | 4.2 | 7.0 | 4.3 | 4.1 | 4.2 | 50 |
| DK/NR | 1.8 | 0.0 | 1.4 | 1.4 | 1.1 | 0.0 | 1.1 | 1.5 | 1.3 | 15 |
| Not applicable | 86.2 | 99.1 | 91.7 | 89.9 | 88.6 | 83.1 | 89.8 | 90.0 | 89.9 | 1073 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 97.49. Distribution of answers given to the question “*After the difficulties / errors encountered have you sent a notice to the State Tax Service?*” according to the size of the company, VAT payer/non-payer, region, % (weighted)

| | VAT | | Size | | | | Chisinau | | Total | |
|----------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Yes | 6.5 | 0.2 | 3.7 | 4.3 | 6.5 | 9.6 | 4.2 | 3.7 | 4.1 | 48 |
| No | 5.3 | 0.7 | 3.1 | 4.5 | 4.0 | 7.7 | 3.1 | 4.3 | 3.5 | 42 |
| DK/NR | 1.7 | 0.0 | 1.0 | 1.4 | 1.0 | 0.0 | 0.6 | 1.8 | 1.1 | 13 |
| Not applicable | 86.5 | 99.2 | 92.2 | 89.8 | 88.5 | 82.7 | 92.0 | 90.1 | 91.4 | 1091 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 98.50.Satisfaction rate for the response times and transparency at the following institutions, according to VAT payer/non-payer criteria, region, % (original) Part I

| | | VAT | | Chisinau | | Total | |
|--|--------------|-------|-------|----------|-------|-------|------|
| | | Yes | No | Yes | No | % | N |
| State Tax Service: Response time | 5- Very high | 7.6 | 2.9 | 4.3 | 8.7 | 6.3 | 75 |
| | 4 | 48.4 | 39.5 | 44.1 | 47.9 | 45.8 | 547 |
| | 3 | 28.9 | 31.3 | 34.5 | 23.6 | 29.6 | 353 |
| | 2 | 7.4 | 4.4 | 8.9 | 3.7 | 6.5 | 78 |
| | 1- Very low | 4.0 | .9 | 2.6 | 3.7 | 3.1 | 37 |
| | DK/ NR | 3.8 | 21.1 | 5.6 | 12.4 | 8.7 | 104 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| State Tax Service: Transparency | 5- Very high | 8.0 | 3.2 | 4.6 | 9.1 | 6.6 | 79 |
| | 4 | 45.8 | 38.3 | 42.6 | 44.9 | 43.6 | 521 |
| | 3 | 30.0 | 32.7 | 34.8 | 26.0 | 30.8 | 368 |
| | 2 | 7.2 | 3.8 | 8.5 | 3.3 | 6.2 | 74 |
| | 1- Very low | 3.8 | .6 | 2.7 | 3.0 | 2.8 | 34 |
| | DK/ NR | 5.3 | 21.3 | 6.7 | 13.7 | 9.9 | 118 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| State Tax Service: Relevance of response | 5- Very high | 7.4 | 3.5 | 4.4 | 8.5 | 6.3 | 75 |
| | 4 | 46.9 | 37.7 | 42.0 | 47.1 | 44.3 | 529 |
| | 3 | 29.7 | 32.2 | 34.5 | 25.4 | 30.4 | 363 |
| | 2 | 8.3 | 4.4 | 10.4 | 3.3 | 7.2 | 86 |
| | 1- Very low | 3.2 | .9 | 2.1 | 3.0 | 2.5 | 30 |
| | DK/ NR | 4.5 | 21.3 | 6.6 | 12.6 | 9.3 | 111 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 99.50.Satisfaction rate for the response times and transparency at the following institutions, according to VAT payer/non-payer criteria, region, % (original) Part II

| | | VAT | | Chisinau | | Total | |
|--|--------------|-------|-------|----------|-------|-------|------|
| | | Yes | No | Yes | No | % | N |
| Customs Service: Response time | 5- Very high | 2.3 | .6 | 1.8 | 1.9 | 1.8 | 22 |
| | 4 | 21.2 | 2.9 | 18.2 | 13.4 | 16.0 | 191 |
| | 3 | 18.7 | 4.7 | 19.8 | 8.3 | 14.7 | 175 |
| | 2 | 3.3 | .3 | 2.7 | 2.0 | 2.4 | 29 |
| | 1- Very low | 2.1 | .6 | 1.8 | 1.5 | 1.7 | 20 |
| | DK/ NR | 52.3 | 90.9 | 55.6 | 72.9 | 63.4 | 757 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Customs Service: Transparency | 5- Very high | 2.0 | .6 | 1.5 | 1.7 | 1.6 | 19 |
| | 4 | 21.4 | 2.9 | 18.2 | 13.5 | 16.1 | 192 |
| | 3 | 18.1 | 4.7 | 19.7 | 7.6 | 14.2 | 170 |
| | 2 | 3.8 | .3 | 2.9 | 2.6 | 2.8 | 33 |
| | 1- Very low | 2.2 | .6 | 2.0 | 1.5 | 1.8 | 21 |
| | DK/ NR | 52.6 | 90.9 | 55.7 | 73.1 | 63.6 | 759 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Customs Service: Relevance of response | 5- Very high | 2.3 | .6 | 1.8 | 1.9 | 1.8 | 22 |
| | 4 | 21.8 | 3.2 | 18.6 | 13.9 | 16.5 | 197 |
| | 3 | 18.2 | 4.4 | 19.4 | 8.0 | 14.2 | 170 |
| | 2 | 3.3 | .3 | 2.6 | 2.2 | 2.4 | 29 |
| | 1- Very low | 2.0 | .6 | 1.8 | 1.3 | 1.6 | 19 |
| | DK/ NR | 52.3 | 90.9 | 55.7 | 72.7 | 63.4 | 757 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 100.50. Satisfaction rate for the response times and transparency at the following institutions, according to VAT payer/ non-payer criteria, region, % (original) Part III

| | | VAT | | Chisinau | | Total | |
|---------------------------------------|--------------|-------|-------|----------|-------|-------|------|
| | | Yes | No | Yes | No | % | N |
| ANSA: Response time | 5- Very high | 2.2 | .6 | .5 | 3.3 | 1.8 | 21 |
| | 4 | 9.3 | 7.6 | 6.3 | 11.9 | 8.8 | 105 |
| | 3 | 8.7 | 19.0 | 11.0 | 12.4 | 11.6 | 139 |
| | 2 | 1.8 | .3 | 1.5 | 1.1 | 1.3 | 16 |
| | 1- Very low | 1.1 | 0.0 | .5 | 1.1 | .8 | 9 |
| | DK/ NR | 77.0 | 72.5 | 80.3 | 70.1 | 75.7 | 904 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| ANSA: Transparency | 5- Very high | 2.0 | .9 | .5 | 3.2 | 1.7 | 20 |
| | 4 | 9.6 | 7.9 | 6.7 | 12.1 | 9.1 | 109 |
| | 3 | 8.7 | 18.7 | 10.7 | 12.6 | 11.6 | 138 |
| | 2 | 1.8 | 0.0 | 1.4 | 1.1 | 1.3 | 15 |
| | 1- Very low | .8 | 0.0 | .5 | .7 | .6 | 7 |
| | DK/ NR | 77.1 | 72.5 | 80.3 | 70.3 | 75.8 | 905 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| ANSA: Relevance response | 5- Very high | 1.8 | .9 | .3 | 3.0 | 1.5 | 18 |
| | 4 | 10.0 | 8.2 | 6.9 | 12.6 | 9.5 | 113 |
| | 3 | 8.6 | 18.4 | 10.7 | 12.2 | 11.4 | 136 |
| | 2 | 1.8 | 0.0 | 1.4 | 1.1 | 1.3 | 15 |
| | 1- Very low | .9 | 0.0 | .5 | .9 | .7 | 8 |
| | DK/ NR | 77.0 | 72.5 | 80.3 | 70.1 | 75.7 | 904 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 101.50. Satisfaction rate for the response times and transparency at the following institutions, according to VAT payer/non-payer criteria, region, % (weighted) Part I

| | | VAT | | Chisinau | | Total | |
|---|--------------|-------|-------|----------|-------|-------|------|
| | | Yes | No | Yes | No | % | N |
| State Tax Service: Response time | 5- Very high | 7.7 | 3.6 | 5.0 | 8.5 | 6.1 | 73 |
| | 4 | 49.3 | 43.6 | 46.6 | 48.1 | 47.1 | 562 |
| | 3 | 23.1 | 23.4 | 25.8 | 18.3 | 23.2 | 277 |
| | 2 | 10.5 | 6.2 | 11.5 | 3.7 | 8.8 | 105 |
| | 1- Very low | 4.8 | 1.0 | 2.8 | 4.3 | 3.3 | 39 |
| | DK/ NR | 4.6 | 22.2 | 8.4 | 17.2 | 11.4 | 136 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Customs Service: Transparency | 5- Very high | 7.9 | 3.5 | 4.7 | 9.1 | 6.2 | 74 |
| | 4 | 46.1 | 41.9 | 44.3 | 44.8 | 44.5 | 531 |
| | 3 | 26.5 | 25.5 | 28.9 | 20.6 | 26.1 | 312 |
| | 2 | 8.9 | 6.0 | 9.8 | 3.8 | 7.8 | 93 |
| | 1- Very low | 5.0 | .9 | 3.5 | 3.2 | 3.4 | 41 |
| | DK/ NR | 5.7 | 22.2 | 8.7 | 18.5 | 12.0 | 144 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Customs Service: Relevance of response | 5- Very high | 7.2 | 3.8 | 4.4 | 8.9 | 5.9 | 70 |
| | 4 | 47.3 | 40.6 | 43.6 | 47.0 | 44.7 | 534 |
| | 3 | 24.9 | 24.5 | 27.4 | 19.6 | 24.8 | 296 |
| | 2 | 11.5 | 7.8 | 13.3 | 3.9 | 10.1 | 120 |
| | 1- Very low | 3.7 | 1.1 | 2.4 | 3.2 | 2.7 | 32 |
| | DK/ NR | 5.5 | 22.2 | 9.0 | 17.5 | 11.9 | 142 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 102.50. Satisfaction rate for the response times and transparency at the following institutions, according to VAT payer/ non-payer criteria, region, % (weighted) Part II

| | | VAT | | Chisinau | | Total | |
|---|--------------|-------|-------|----------|-------|-------|------|
| | | Yes | No | Yes | No | % | N |
| Customs Service: Response time | 5- Very high | 1.9 | .7 | 1.3 | 1.8 | 1.5 | 17 |
| | 4 | 20.0 | 1.4 | 15.0 | 8.7 | 12.9 | 154 |
| | 3 | 13.7 | 3.5 | 12.1 | 5.4 | 9.8 | 117 |
| | 2 | 3.6 | .7 | 3.0 | 1.4 | 2.4 | 29 |
| | 1- Very low | 1.9 | .8 | 1.6 | 1.2 | 1.5 | 18 |
| | DK/ NR | 58.8 | 93.0 | 67.1 | 81.5 | 72.0 | 859 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Customs Service: Transparency | 5- Very high | 1.3 | .7 | 0.8 | 1.5 | 1.0 | 12 |
| | 4 | 20.3 | 1.9 | 15.3 | 9.2 | 13.2 | 158 |
| | 3 | 13.4 | 3.0 | 12.1 | 4.1 | 9.4 | 112 |
| | 2 | 3.3 | .7 | 2.3 | 2.4 | 2.3 | 27 |
| | 1- Very low | 2.4 | .8 | 2.1 | 1.2 | 1.8 | 21 |
| | DK/ NR | 59.3 | 93.0 | 67.5 | 81.6 | 72.3 | 863 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Customs Service: Relevance of response | 5- Very high | 1.9 | .7 | 1.3 | 1.8 | 1.5 | 17 |
| | 4 | 20.9 | 3.2 | 16.5 | 9.6 | 14.1 | 169 |
| | 3 | 12.3 | 1.7 | 10.3 | 4.3 | 8.2 | 98 |
| | 2 | 3.3 | .7 | 2.6 | 1.7 | 2.3 | 27 |
| | 1- Very low | 2.3 | .8 | 2.0 | 1.1 | 1.7 | 20 |
| | DK/ NR | 59.2 | 93.0 | 67.5 | 81.5 | 72.2 | 862 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 103.50. Satisfaction rate for the response times and transparency at the following institutions, according to VAT payer/non-payer criteria, region, % (weighted) Part III

| | | VAT | | Chisinau | | Total | |
|---------------------------------------|--------------|-------|-------|----------|-------|-------|------|
| | | Yes | No | Yes | No | % | N |
| ANSA: Response time | 5- Very high | 2.4 | .1 | .2 | 4.1 | 1.5 | 18 |
| | 4 | 8.2 | 6.1 | 5.6 | 10.8 | 7.4 | 88 |
| | 3 | 4.1 | 7.9 | 4.0 | 8.5 | 5.5 | 66 |
| | 2 | 2.1 | .7 | 1.8 | 1.0 | 1.6 | 19 |
| | 1- Very low | 1.2 | 0.0 | .8 | 0.5 | .7 | 9 |
| | DK/ NR | 82.0 | 85.3 | 87.5 | 75.0 | 83.3 | 995 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| ANSA: Transparency | 5- Very high | 2.3 | .3 | .2 | 4.1 | 1.5 | 18 |
| | 4 | 8.5 | 6.1 | 5.8 | 11.0 | 7.6 | 90 |
| | 3 | 3.9 | 8.2 | 4.2 | 8.4 | 5.6 | 67 |
| | 2 | 2.1 | 0.0 | 1.5 | 1.0 | 1.3 | 16 |
| | 1- Very low | 1.1 | 0.0 | .8 | .4 | .7 | 8 |
| | DK/ NR | 82.1 | 85.3 | 87.5 | 75.1 | 83.3 | 995 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| ANSA: Relevance of response | 5- Very high | 2.1 | .3 | .1 | 3.8 | 1.4 | 17 |
| | 4 | 8.6 | 5.8 | 5.4 | 11.5 | 7.5 | 90 |
| | 3 | 4.3 | 8.6 | 4.9 | 8.0 | 5.9 | 71 |
| | 2 | 1.8 | 0.0 | 1.2 | 1.0 | 1.1 | 13 |
| | 1- Very low | 1.1 | 0.0 | .8 | .4 | .7 | 8 |
| | DK/ NR | 82.2 | 85.3 | 87.5 | 75.3 | 83.4 | 995 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 104.52. Satisfaction estimations regarding the State Fiscal Service hot line, according to VAT payer/non-payer criteria, size, region, % (original)

| | VAT | | Size | | | | Chisinau | | Total | |
|------------------------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Very satisfied | 10.7 | 3.8 | 7.6 | 9.1 | 9.5 | 9.9 | 7.3 | 10.4 | 8.7 | 104 |
| Satisfied | 29.9 | 24.9 | 23.4 | 31.1 | 30.7 | 35.2 | 30.1 | 26.5 | 28.5 | 340 |
| Neither satisfied nor dissatisfied | 10.2 | 4.7 | 6.9 | 9.8 | 8.3 | 12.7 | 11.0 | 5.8 | 8.6 | 103 |
| Not satisfied | 2.1 | 0.9 | 1.9 | 1.9 | 1.1 | 2.8 | 2.3 | 1.1 | 1.8 | 21 |
| Very dissatisfied | 2.6 | 4.1 | 2.1 | 3.3 | 4.2 | 2.8 | 3.1 | 3.0 | 3.0 | 36 |
| DK/NR | 44.5 | 61.7 | 58.1 | 44.7 | 46.2 | 36.6 | 46.3 | 53.2 | 49.4 | 590 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 105.52. Satisfaction estimations regarding the State Fiscal Service hot line, according to VAT payer/non-payer criteria, size, region, % (weighted)

| | VAT | | Size | | | | Chisinau | | Total | |
|------------------------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Very satisfied | 10.2 | 3.8 | 7.2 | 9.2 | 10.4 | 9.2 | 6.9 | 9.3 | 7.7 | 92 |
| Satisfied | 29.0 | 18.8 | 22.9 | 31.4 | 29.9 | 36.3 | 24.7 | 25.7 | 25.1 | 299 |
| Neither satisfied nor dissatisfied | 10.5 | 7.0 | 8.9 | 9.9 | 7.9 | 12.3 | 11.6 | 4.3 | 9.1 | 109 |
| Not satisfied | 2.8 | 0.9 | 2.1 | 2.0 | 1.2 | 3.1 | 2.5 | 1.3 | 2.1 | 25 |
| Very dissatisfied | 1.3 | 4.3 | 2.2 | 3.2 | 4.3 | 2.7 | 2.6 | 2.2 | 2.5 | 29 |
| DK/NR | 46.2 | 65.2 | 56.7 | 44.3 | 46.3 | 36.3 | 51.7 | 57.2 | 53.5 | 639 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 106.55. Satisfaction estimations regarding the Customs Service hotline number 022 574 111, according to size, region, importer/exporter, % (original)

| | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|------|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| Very satisfied | 0.9 | 0.5 | 2.3 | 4.2 | 1.1 | 1.5 | 1.9 | 0.9 | 2.9 | 0.8 | 1.3 | 15 |
| Satisfied | 3.5 | 2.3 | 4.2 | 4.2 | 3.2 | 3.3 | 6.3 | 1.6 | 5.0 | 2.8 | 3.3 | 39 |
| Neither satisfied nor dissatisfied | 0.9 | 1.9 | 1.1 | 2.8 | 1.4 | 1.5 | 2.8 | 0.7 | 2.9 | 1.0 | 1.4 | 17 |
| Not satisfied | 0.0 | 0.5 | 0.8 | 0.0 | 0.5 | 0.2 | 0.5 | 0.3 | 0.8 | 0.2 | 0.3 | 4 |
| Very dissatisfied | 0.5 | 0.9 | 0.4 | 0.0 | 0.8 | 0.4 | 0.2 | 0.8 | 0.4 | 0.6 | 0.6 | 7 |
| DK/NR | 47.0 | 48.9 | 36.4 | 46.5 | 40.8 | 50.8 | 39.3 | 48.7 | 39.6 | 46.8 | 45.3 | 541 |
| Not applicable | 47.2 | 45.0 | 54.9 | 42.3 | 52.4 | 42.3 | 49.1 | 47.1 | 48.3 | 47.7 | 47.8 | 571 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 107.55. Satisfaction estimations regarding the Customs Service hotline number 022 574 111, according to size, region, importer/exporter, % (weighted)

| | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|------------------------------------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|------|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| Very satisfied | 0.7 | 0.5 | 2.6 | 4.2 | 0.6 | 1.3 | 1.3 | 0.7 | 1.6 | 0.7 | 0.8 | 10 |
| Satisfied | 3.3 | 2.4 | 4.1 | 4.3 | 3.0 | 3.6 | 6.5 | 1.9 | 4.9 | 2.9 | 3.2 | 38 |
| Neither satisfied nor dissatisfied | 1.0 | 1.9 | 1.0 | 2.3 | 1.1 | 1.3 | 2.7 | 0.6 | 3.5 | 0.9 | 1.2 | 14 |
| Not satisfied | 0.0 | 0.5 | 0.7 | 0.0 | 0.2 | 0.0 | 0.2 | 0.1 | 0.5 | 0.1 | 0.1 | 1 |
| Very dissatisfied | 0.7 | 1.0 | 0.6 | 0.0 | 1.0 | 0.2 | 0.2 | 0.9 | 0.4 | 0.7 | 0.7 | 8 |
| DK/NR | 42.1 | 48.7 | 35.5 | 47.6 | 37.2 | 55.0 | 39.7 | 44.7 | 37.1 | 44.1 | 43.3 | 517 |
| Not applicable | 52.3 | 45.1 | 55.5 | 41.7 | 57.0 | 38.6 | 49.5 | 51.2 | 52.1 | 50.5 | 50.7 | 606 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 108.56.3. Estimations for the usefulness of the following governmental web sites, according to VAT payer/non-payer criteria, size, region, importer/exporter, (original)

| | | VAT | | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|----------------------|----------------|-------|-------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| www.fisc.md | Yes | 86.2 | 72.5 | 74.8 | 86.7 | 87.5 | 81.7 | 86.3 | 77.4 | 88.8 | 78.6 | 85.8 | 81.3 | 82.2 | 982 |
| | No | .7 | .9 | 1.2 | .2 | .8 | 1.4 | .5 | 1.1 | .5 | .9 | 1.3 | .6 | .8 | 9 |
| | DK/NR | 9.4 | 20.2 | 17.6 | 10.8 | 7.6 | 9.9 | 10.4 | 15.0 | 7.9 | 15.0 | 10.0 | 13.1 | 12.5 | 149 |
| | Not applicable | 3.8 | 6.4 | 6.5 | 2.3 | 4.2 | 7.0 | 2.9 | 6.5 | 2.8 | 5.5 | 2.9 | 4.9 | 4.5 | 54 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| www.servicii.fisc.md | Yes | 77.6 | 61.4 | 57.9 | 80.1 | 84.1 | 80.3 | 78.5 | 66.2 | 80.1 | 68.9 | 80.8 | 71.0 | 72.9 | 871 |
| | No | .9 | 1.5 | 1.4 | 1.2 | .8 | 0.0 | .9 | 1.3 | .7 | 1.3 | 1.3 | 1.0 | 1.1 | 13 |
| | DK/NR | 12.4 | 18.1 | 21.3 | 11.0 | 7.6 | 12.7 | 10.5 | 18.4 | 9.3 | 16.7 | 12.1 | 14.6 | 14.1 | 168 |
| | Not applicable | 9.0 | 19.0 | 19.4 | 7.7 | 7.6 | 7.0 | 10.1 | 14.1 | 9.8 | 13.1 | 5.8 | 13.4 | 11.9 | 142 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| www.customs.gov.md | Yes | 34.9 | 14.3 | 13.9 | 32.3 | 45.5 | 39.4 | 36.0 | 20.4 | 46.5 | 19.2 | 47.1 | 24.4 | 29.0 | 346 |
| | No | 2.0 | 1.5 | 1.6 | 1.6 | 2.7 | 1.4 | 2.4 | 1.1 | 2.8 | 1.3 | 2.5 | 1.7 | 1.8 | 22 |
| | DK/NR | 11.5 | 9.6 | 13.4 | 9.4 | 8.7 | 14.1 | 11.6 | 10.2 | 12.1 | 10.3 | 13.3 | 10.4 | 11.0 | 131 |
| | Not applicable | 51.6 | 74.6 | 71.1 | 56.7 | 43.2 | 45.1 | 49.9 | 68.3 | 38.6 | 69.2 | 37.1 | 63.5 | 58.2 | 695 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| www.mec.gov.md | Yes | 19.2 | 9.6 | 6.3 | 21.3 | 25.8 | 15.5 | 18.8 | 13.7 | 23.4 | 12.7 | 26.3 | 14.0 | 16.5 | 197 |
| | No | 1.4 | .9 | .9 | .9 | 2.3 | 1.4 | 1.4 | 1.1 | 2.1 | .8 | 1.7 | 1.2 | 1.3 | 15 |
| | DK/NR | 6.7 | 7.0 | 7.6 | 6.1 | 5.7 | 9.9 | 6.6 | 7.1 | 7.9 | 6.1 | 9.2 | 6.2 | 6.8 | 81 |
| | Not applicable | 72.7 | 82.5 | 85.2 | 71.7 | 66.3 | 73.2 | 73.3 | 78.1 | 66.6 | 80.4 | 62.9 | 78.6 | 75.5 | 901 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| www.particip.gov.md | Yes | 16.0 | 7.6 | 5.3 | 15.5 | 23.1 | 16.9 | 16.2 | 10.4 | 18.2 | 11.0 | 21.3 | 11.6 | 13.6 | 162 |
| | No | 1.6 | 1.2 | .9 | .9 | 3.0 | 2.8 | 1.5 | 1.5 | 2.1 | 1.2 | 2.1 | 1.4 | 1.5 | 18 |

| | | | | | | | | | | | | | | | |
|--|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | DK/NR | 6.8 | 6.4 | 7.4 | 5.9 | 6.4 | 8.5 | 6.4 | 7.1 | 7.2 | 6.4 | 7.9 | 6.4 | 6.7 | 80 |
| | Not applicable | 75.6 | 84.8 | 86.3 | 77.8 | 67.4 | 71.8 | 75.9 | 81.1 | 72.4 | 81.5 | 68.8 | 80.6 | 78.2 | 934 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 109.56.3. Estimations for the usefulness of the following governmental web sites, according to VAT payer/non-payer criteria, size, region, importer/exporter (weighted)

| | | VAT | | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|----------------------|----------------|-------|-------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|-------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| www.fisc.md | Yes | 84.9 | 68.5 | 75.9 | 86.9 | 87.4 | 84.3 | 80.4 | 75.1 | 87.4 | 75.1 | 82.7 | 78.0 | 78.6 | 938 |
| | No | 1.1 | .6 | 1.1 | .2 | .7 | 1.1 | .8 | 1.1 | .9 | .9 | 1.1 | .9 | .9 | 11 |
| | DK/NR | 10.3 | 24.1 | 17.4 | 10.6 | 7.6 | 8.5 | 15.3 | 16.3 | 9.2 | 18.1 | 14.0 | 15.8 | 15.6 | 186 |
| | Not applicable | 3.7 | 6.8 | 5.5 | 2.3 | 4.3 | 6.1 | 3.6 | 7.6 | 2.4 | 5.9 | 2.2 | 5.3 | 4.9 | 59 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| www.servicii.fisc.md | Yes | 72.6 | 54.1 | 60.5 | 80.4 | 83.9 | 81.5 | 68.7 | 59.3 | 73.8 | 62.2 | 75.8 | 64.1 | 65.5 | 782 |
| | No | 1.6 | 1.6 | 1.8 | 1.0 | .7 | 0.0 | 1.9 | .9 | 1.1 | 1.8 | 1.3 | 1.6 | 1.6 | 19 |
| | DK/NR | 14.1 | 21.6 | 19.1 | 10.8 | 7.8 | 11.5 | 14.4 | 21.9 | 10.1 | 19.7 | 14.8 | 17.3 | 17.0 | 203 |
| | Not applicable | 11.8 | 22.7 | 18.7 | 7.7 | 7.6 | 7.0 | 15.0 | 17.8 | 15.0 | 16.3 | 8.1 | 17.1 | 16.0 | 191 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| www.customs.gov.md | Yes | 27.6 | 10.5 | 16.4 | 33.0 | 45.1 | 39.7 | 24.9 | 13.5 | 40.2 | 13.5 | 44.0 | 17.8 | 21.0 | 251 |
| | No | 2.6 | .7 | 1.9 | 1.6 | 2.4 | 1.5 | 2.4 | 1.0 | 2.7 | 1.6 | 3.0 | 1.7 | 1.9 | 23 |
| | DK/NR | 14.1 | 11.9 | 14.3 | 9.5 | 9.3 | 14.3 | 14.7 | 10.4 | 16.1 | 12.2 | 15.0 | 13.0 | 13.3 | 158 |
| | Not applicable | 55.6 | 77.0 | 67.3 | 55.8 | 43.2 | 44.4 | 58.1 | 75.1 | 41.1 | 72.7 | 38.0 | 67.4 | 63.8 | 762 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| www.mec.gov.md | Yes | 13.7 | 6.4 | 7.5 | 21.5 | 25.6 | 15.8 | 12.4 | 8.0 | 17.0 | 8.5 | 21.6 | 9.4 | 10.9 | 130 |
| | No | 1.4 | .4 | 1.0 | .9 | 2.2 | 1.5 | 1.0 | 1.0 | 1.6 | .8 | .6 | 1.1 | 1.0 | 12 |
| | DK/NR | 7.6 | 7.1 | 7.7 | 6.1 | 6.0 | 10.0 | 7.7 | 6.8 | 8.6 | 6.9 | 7.9 | 7.3 | 7.4 | 88 |
| | Not applicable | 77.4 | 86.1 | 83.9 | 71.5 | 66.1 | 72.6 | 78.9 | 84.2 | 72.8 | 83.8 | 69.9 | 82.2 | 80.7 | 964 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| www.particip.gov.md | Yes | 11.3 | 5.8 | 6.7 | 15.8 | 23.2 | 17.5 | 11.2 | 5.4 | 11.9 | 8.2 | 14.4 | 8.5 | 9.2 | 110 |
| | No | 1.2 | .5 | .8 | .9 | 3.0 | 2.6 | .7 | 1.3 | .6 | 1.0 | .9 | .9 | .9 | 11 |
| | DK/NR | 6.9 | 6.7 | 7.0 | 5.9 | 6.9 | 8.9 | 6.6 | 7.2 | 6.4 | 7.0 | 6.4 | 6.9 | 6.8 | 81 |

| | | | | | | | | | | | | | | | |
|--|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | Not applicable | 80.6 | 87.0 | 85.6 | 77.4 | 66.9 | 71.0 | 81.5 | 86.0 | 81.1 | 83.8 | 78.2 | 83.7 | 83.1 | 992 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 110.51. Sample structure according to addressing consulting services through State Fiscal Service hot line, VAT payer/non-payer, size, region, importer/exporter (original)

| | VAT | | Size | | | | Chisinau | | Total | |
|--|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| 080001525 - Taxpayer assistance | 40.8 | 13.5 | 27.8 | 31.9 | 37.5 | 54.9 | 36.9 | 28.2 | 33.0 | 394 |
| 022 822222 – Fiscservinform assistance and contact Centre | 43.3 | 19.3 | 31.7 | 34.2 | 42.4 | 56.3 | 41.2 | 30.6 | 36.4 | 435 |
| 022 22-67-49 – State fiscal service anti-corruption hot line | 12.0 | 15.2 | 8.1 | 16.9 | 13.6 | 15.5 | 11.6 | 14.5 | 12.9 | 154 |
| DK/NR | 45.7 | 63.7 | 58.6 | 47.3 | 48.5 | 33.8 | 46.1 | 56.6 | 50.8 | 607 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 111.51. Sample structure according to addressing consulting services through State Fiscal Service hot line, VAT payer/non-payer, size, region, importer/exporter (weighted)

| | VAT | | Size | | | | Chisinau | | Total | |
|--|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| 080001525 - Taxpayer assistance | 40.8 | 14.0 | 28.9 | 32.5 | 37.4 | 54.8 | 32.8 | 26.1 | 30.5 | 364 |
| 022 822222 – Fiscservinform assistance and contact Centre | 41.1 | 22.6 | 32.7 | 34.8 | 42.4 | 57.1 | 36.3 | 29.5 | 34.0 | 406 |
| 022 22-67-49 – State fiscal service anti-corruption hot line | 10.9 | 7.0 | 7.2 | 16.5 | 13.6 | 15.8 | 7.6 | 12.9 | 9.4 | 112 |
| DK/NR | 46.1 | 67.7 | 57.3 | 46.6 | 49.1 | 33.6 | 52.2 | 58.9 | 54.4 | 650 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 112.53. Types of information requested to be received by email, according to VAT payer/non-payer criteria, size, region, % (original)

| | | VAT | | Size | | | | Chisinau | | Total | |
|--|-------------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|-------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Alerts on changes in laws and regulations | Already receiving | 36.3 | 17.0 | 28.5 | 29.7 | 31.8 | 46.5 | 30.5 | 31.0 | 30.7 | 367 |
| | I would like to receive | 58.0 | 77.8 | 63.4 | 66.0 | 64.4 | 47.9 | 65.8 | 61.0 | 63.7 | 760 |
| | Don't want to receive | 4.0 | 4.4 | 5.8 | 3.0 | 3.0 | 4.2 | 2.6 | 5.9 | 4.1 | 49 |
| | DK/NR | 1.8 | 0.9 | 2.3 | 1.2 | .8 | 1.4 | 1.1 | 2.0 | 1.5 | 18 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Explicative notes on current business practices and any changes being made | Already receiving | 29.1 | 12.9 | 25.7 | 23.4 | 20.8 | 36.6 | 23.8 | 25.2 | 24.5 | 292 |
| | I would like to receive | 62.6 | 81.0 | 64.6 | 70.7 | 72.0 | 54.9 | 70.1 | 65.1 | 67.8 | 810 |
| | Don't want to receive | 6.6 | 5.3 | 7.4 | 4.7 | 6.4 | 7.0 | 5.0 | 7.6 | 6.2 | 74 |
| | DK/NR | 1.8 | 0.9 | 2.3 | 1.2 | .8 | 1.4 | 1.1 | 2.0 | 1.5 | 18 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Alerts on payment terms or the timing for filing state returns | Already receiving | 32.5 | 12.6 | 25.2 | 26.7 | 25.0 | 43.7 | 25.8 | 28.0 | 26.8 | 320 |
| | I would like to receive | 59.2 | 80.1 | 64.1 | 67.4 | 67.8 | 47.9 | 67.3 | 62.5 | 65.2 | 778 |
| | Don't want to receive | 6.3 | 6.4 | 7.9 | 4.7 | 6.4 | 7.0 | 5.5 | 7.4 | 6.4 | 76 |
| | DK/NR | 2.0 | 0.9 | 2.8 | 1.2 | .8 | 1.4 | 1.4 | 2.0 | 1.7 | 20 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Alerts on planned controls of my company | Already receiving | 16.1 | 10.2 | 15.3 | 11.5 | 14.8 | 25.4 | 14.7 | 14.1 | 14.4 | 172 |
| | I would like to receive | 76.2 | 84.2 | 76.4 | 83.1 | 77.7 | 66.2 | 78.6 | 78.3 | 78.5 | 937 |
| | Don't want to receive | 4.9 | 4.4 | 5.3 | 3.3 | 6.1 | 5.6 | 4.6 | 5.0 | 4.8 | 57 |
| | DK/NR | 2.8 | 1.2 | 3.0 | 2.1 | 1.5 | 2.8 | 2.1 | 2.6 | 2.3 | 28 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Other alerts | Already receiving | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | I would like to receive | 0.8 | 1.2 | 1.6 | .7 | .4 | 0.0 | 0.9 | .9 | 0.9 | 11 |
| | Don't want to receive | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | DK/NR | 99.2 | 98.8 | 98.4 | 99.3 | 99.6 | 100.0 | 99.1 | 99.1 | 99.1 | 1183 |

| | | | | | | | | | | | |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|

Annex 113.53. Types of information requested to be received by email, according to VAT payer/non-payer criteria, size, region, % (weighted)

| | | VAT | | Size | | | | Chisinau | | Total | |
|--|-------------------------|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| Alerts on changes in laws and regulations | Already receiving | 36.6 | 15.2 | 27.3 | 30.0 | 31.4 | 45.1 | 27.0 | 31.0 | 28.4 | 339 |
| | I would like to receive | 56.7 | 79.7 | 66.1 | 65.9 | 64.7 | 49.5 | 68.9 | 59.1 | 65.6 | 783 |
| | Don't want to receive | 4.4 | 4.1 | 4.7 | 2.9 | 3.2 | 4.2 | 2.8 | 7.2 | 4.3 | 51 |
| | DK/NR | 2.2 | 1.0 | 2.0 | 1.1 | .7 | 1.2 | 1.3 | 2.7 | 1.8 | 21 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Explicative notes on current business practices and any changes being made | Already receiving | 32.1 | 12.9 | 24.8 | 23.7 | 21.0 | 35.1 | 23.9 | 26.4 | 24.7 | 295 |
| | I would like to receive | 59.0 | 81.3 | 67.0 | 70.6 | 72.0 | 56.4 | 70.4 | 62.1 | 67.5 | 806 |
| | Don't want to receive | 6.7 | 4.7 | 6.2 | 4.6 | 6.4 | 7.3 | 4.4 | 8.9 | 5.9 | 71 |
| | DK/NR | 2.2 | 1.0 | 2.0 | 1.1 | .7 | 1.2 | 1.3 | 2.7 | 1.8 | 21 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Alerts on payment terms or the timing for filing state returns | Already receiving | 32.9 | 12.8 | 24.1 | 27.0 | 25.8 | 42.5 | 24.0 | 27.3 | 25.2 | 300 |
| | I would like to receive | 57.7 | 79.9 | 66.6 | 67.3 | 67.3 | 49.0 | 69.0 | 61.0 | 66.3 | 791 |
| | Don't want to receive | 6.4 | 6.2 | 6.7 | 4.6 | 6.1 | 7.3 | 4.9 | 9.0 | 6.3 | 75 |
| | DK/NR | 3.1 | 1.0 | 2.7 | 1.1 | .7 | 1.2 | 2.1 | 2.7 | 2.3 | 27 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| Alerts on planned controls of my company | Already receiving | 15.8 | 12.0 | 14.6 | 11.6 | 14.3 | 24.3 | 14.0 | 15.0 | 14.3 | 171 |
| | I would like to receive | 75.5 | 82.6 | 77.4 | 83.2 | 78.5 | 67.2 | 79.1 | 76.5 | 78.2 | 934 |
| | Don't want to receive | 5.0 | 4.3 | 5.0 | 3.2 | 5.8 | 6.2 | 4.2 | 5.6 | 4.7 | 56 |
| | DK/NR | 3.8 | 1.1 | 3.0 | 2.1 | 1.4 | 2.3 | 2.7 | 2.9 | 2.8 | 33 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

| | | | | | | | | | | | |
|--------------|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| Other alerts | Already receiving | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | I would like to receive | 2.2 | .7 | 1.9 | .7 | .6 | 0.0 | 2.0 | .9 | 1.6 | 19 |
| | Don't want to receive | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | DK/NR | 97.8 | 99.3 | 98.1 | 99.3 | 99.4 | 100.0 | 98.0 | 99.1 | 98.4 | 1175 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 114.54. Access to Customs Service hotline number 022 574 111 according to the size of the company, region, importer/exporter, % (original)

| | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|--|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|------|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| Yes I know, I even called | 3.0 | 3.3 | 4.5 | 4.2 | 3.8 | 3.2 | 5.8 | 2.2 | 7.5 | 2.5 | 3.5 | 42 |
| Yes, I know but I did not called | 12.5 | 11.5 | 15.9 | 22.5 | 14.7 | 12.1 | 23.8 | 7.7 | 20.0 | 11.8 | 13.5 | 161 |
| I've heard of but do not know the hotline number | 21.1 | 22.0 | 12.1 | 11.3 | 13.4 | 25.4 | 14.5 | 21.3 | 14.2 | 20.0 | 18.8 | 225 |
| No | 62.0 | 62.8 | 67.0 | 60.6 | 67.5 | 58.3 | 55.1 | 67.9 | 56.7 | 65.0 | 63.3 | 756 |
| DK/NR | 1.4 | 0.5 | 0.4 | 1.4 | 0.6 | 1.1 | 0.7 | 0.9 | 1.7 | 0.6 | 0.8 | 10 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 115.54. Access to Customs Service hotline number 022 574 111 according to the size of the company, region, importer/exporter, % (weighted)

| | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|--|-------|-------|--------|-------|----------|------|----------|------|----------|------|-------|-----|
| | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| Yes I know, I even called | 3.2 | 3.3 | 4.7 | 4.2 | 3.5 | 2.9 | 6.5 | 2.1 | 6.5 | 2.8 | 3.3 | 39 |
| Yes, I know but I did not called | 13.4 | 11.5 | 16.1 | 22.4 | 14.5 | 11.1 | 26.4 | 8.3 | 25.3 | 11.7 | 13.4 | 160 |
| I've heard of but do not know the hotline number | 18.5 | 21.6 | 11.9 | 10.2 | 14.7 | 26.4 | 17.2 | 19.3 | 15.4 | 19.1 | 18.7 | 223 |
| No | 63.6 | 63.2 | 66.9 | 61.6 | 66.3 | 58.1 | 48.3 | 69.5 | 51.2 | 65.3 | 63.6 | 759 |
| DK/NR | 1.2 | 0.5 | 0.4 | 1.5 | 0.9 | 1.4 | 1.7 | 0.8 | 1.6 | 1.0 | 1.1 | 13 |

| | | | | | | | | | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|

Annex 116.56. 1. Assisted notoriety of several governmental web sites, according to VAT payer/non-payer criteria, size, region, importer/exporter, % (original)

| | VAT | | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|----------------------|-------|-------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| www.fisc.md | 96.2 | 93.6 | 93.5 | 97.7 | 95.8 | 93.0 | 97.1 | 93.5 | 97.2 | 94.5 | 97.1 | 95.1 | 95.5 | 1140 |
| www.servicii.fisc.md | 91.0 | 81.0 | 80.6 | 92.3 | 92.4 | 93.0 | 89.9 | 85.9 | 90.2 | 86.9 | 94.2 | 86.6 | 88.1 | 1052 |
| www.customs.gov.md | 48.4 | 25.4 | 28.9 | 43.3 | 56.8 | 54.9 | 50.1 | 31.7 | 61.4 | 30.8 | 62.9 | 36.5 | 41.8 | 499 |
| www.mec.gov.md | 27.3 | 17.5 | 14.8 | 28.3 | 33.7 | 26.8 | 26.7 | 21.9 | 33.4 | 19.6 | 37.1 | 21.4 | 24.5 | 293 |
| www.particip.gov.md | 24.4 | 15.2 | 13.7 | 22.2 | 32.6 | 28.2 | 24.1 | 18.9 | 27.6 | 18.5 | 31.3 | 19.4 | 21.8 | 260 |
| Do not know | 3.8 | 6.4 | 6.5 | 2.3 | 4.2 | 7.0 | 2.9 | 6.5 | 2.8 | 5.5 | 2.9 | 4.9 | 4.5 | 54 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 117.56. 1. Assisted notoriety of several governmental web sites, according to VAT payer/non-payer criteria, size, region, importer/exporter, % (weighted)

| | VAT | | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|----------------------|------|------|-------|-------|--------|-------|----------|------|----------|------|----------|------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| www.fisc.md | 96.3 | 93.2 | 94.5 | 97.7 | 95.7 | 93.9 | 96.4 | 92.4 | 97.6 | 94.1 | 97.8 | 94.7 | 95.1 | 1135 |
| www.servicii.fisc.md | 88.2 | 77.3 | 81.3 | 92.3 | 92.4 | 93.0 | 85.0 | 82.2 | 85.0 | 83.7 | 91.9 | 82.9 | 84.0 | 1003 |
| www.customs.gov.md | 44.4 | 23.0 | 32.7 | 44.2 | 56.8 | 55.6 | 41.9 | 24.9 | 58.9 | 27.3 | 62.0 | 32.6 | 36.2 | 432 |
| www.mec.gov.md | 22.6 | 13.9 | 16.1 | 28.5 | 33.9 | 27.4 | 21.1 | 15.8 | 27.2 | 16.2 | 30.1 | 17.8 | 19.3 | 230 |
| www.particip.gov.md | 19.4 | 13.0 | 14.4 | 22.6 | 33.1 | 29.0 | 18.5 | 14.0 | 18.9 | 16.2 | 21.8 | 16.3 | 16.9 | 202 |

| | | | | | | | | | | | | | | |
|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| Do not know | 3.7 | 6.8 | 5.5 | 2.3 | 4.3 | 6.1 | 3.6 | 7.6 | 2.4 | 5.9 | 2.2 | 5.3 | 4.9 | 59 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 118.56.2. Frequency of accessing several governmental web sites, according to VAT payer/non-payer criteria, size, region, importer/exporter, % (original)

| | | VAT | | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|----------------------|----------------|-------|-------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| www.fisc.md | Weekly | 46.8 | 21.9 | 30.1 | 40.0 | 51.5 | 52.1 | 48.2 | 29.3 | 50.2 | 33.8 | 47.9 | 37.6 | 39.7 | 474 |
| | Monthly | 34.7 | 42.7 | 37.7 | 41.9 | 28.8 | 33.8 | 32.5 | 42.5 | 34.1 | 38.6 | 33.8 | 37.8 | 37.0 | 442 |
| | Trimestral | 6.1 | 11.1 | 10.6 | 5.9 | 6.4 | 2.8 | 8.2 | 6.7 | 5.4 | 8.7 | 4.2 | 8.4 | 7.5 | 90 |
| | Do not visit | 8.6 | 17.8 | 15.0 | 9.8 | 9.1 | 4.2 | 8.1 | 15.0 | 7.5 | 13.3 | 11.3 | 11.2 | 11.2 | 134 |
| | DK/NR | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Not applicable | 3.8 | 6.4 | 6.5 | 2.3 | 4.2 | 7.0 | 2.9 | 6.5 | 2.8 | 5.5 | 2.9 | 4.9 | 4.5 | 54 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| www.servicii.fisc.md | Weekly | 39.9 | 20.5 | 25.9 | 34.9 | 43.6 | 47.9 | 40.0 | 27.5 | 43.7 | 29.1 | 42.5 | 32.3 | 34.3 | 410 |
| | Monthly | 36.0 | 31.9 | 29.9 | 40.7 | 32.2 | 39.4 | 31.6 | 38.8 | 33.4 | 35.6 | 35.0 | 34.8 | 34.8 | 416 |
| | Trimestral | 6.7 | 10.5 | 9.7 | 7.0 | 7.2 | 2.8 | 9.9 | 5.2 | 6.5 | 8.5 | 4.6 | 8.6 | 7.8 | 93 |
| | Do not visit | 7.9 | 18.1 | 14.1 | 9.6 | 9.5 | 2.8 | 8.2 | 13.9 | 6.5 | 13.2 | 12.1 | 10.5 | 10.8 | 129 |
| | DK/NR | .5 | 0.0 | .9 | 0.0 | 0.0 | 0.0 | .2 | .6 | 0.0 | .5 | 0.0 | .4 | .3 | 4 |
| | Not applicable | 9.0 | 19.0 | 19.4 | 7.7 | 7.6 | 7.0 | 10.1 | 14.1 | 9.8 | 13.1 | 5.8 | 13.4 | 11.9 | 142 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| www.customs.gov.md | Weekly | 9.5 | 5.3 | 3.5 | 8.4 | 14.4 | 14.1 | 10.8 | 5.2 | 12.6 | 5.9 | 12.5 | 7.2 | 8.3 | 99 |
| | Monthly | 15.5 | 7.6 | 9.0 | 13.3 | 17.0 | 23.9 | 16.5 | 9.3 | 22.9 | 7.8 | 22.9 | 10.8 | 13.2 | 158 |
| | Trimestral | 10.7 | 3.8 | 3.7 | 10.8 | 14.0 | 7.0 | 11.3 | 5.6 | 14.3 | 5.6 | 13.3 | 7.5 | 8.7 | 104 |
| | Do not visit | 12.7 | 8.8 | 12.7 | 10.8 | 11.4 | 9.9 | 11.5 | 11.7 | 11.7 | 11.5 | 14.2 | 10.9 | 11.6 | 138 |
| | DK/NR | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Not applicable | 51.6 | 74.6 | 71.1 | 56.7 | 43.2 | 45.1 | 49.9 | 68.3 | 38.6 | 69.2 | 37.1 | 63.5 | 58.2 | 695 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| www.mec.gov.md | Weekly | 5.0 | 3.8 | 2.1 | 5.2 | 8.7 | 2.8 | 6.3 | 2.8 | 6.5 | 3.7 | 7.1 | 4.1 | 4.7 | 56 |
| | Monthly | 7.0 | 4.4 | 2.5 | 8.2 | 8.0 | 11.3 | 7.6 | 4.6 | 10.0 | 4.2 | 10.0 | 5.3 | 6.3 | 75 |
| | Trimestral | 6.7 | 2.6 | 2.5 | 7.5 | 7.2 | 5.6 | 6.1 | 4.8 | 7.9 | 4.2 | 8.3 | 4.8 | 5.5 | 66 |
| | Do not visit | 8.3 | 6.7 | 7.4 | 7.5 | 9.8 | 5.6 | 6.6 | 9.5 | 8.4 | 7.6 | 11.3 | 7.0 | 7.9 | 94 |
| | DK/NR | .2 | 0.0 | .2 | 0.0 | 0.0 | 1.4 | .2 | .2 | .5 | 0.0 | .4 | .1 | .2 | 2 |
| | Not applicable | 72.7 | 82.5 | 85.2 | 71.7 | 66.3 | 73.2 | 73.3 | 78.1 | 66.6 | 80.4 | 62.9 | 78.6 | 75.5 | 901 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| www.particip.gov.md | Weekly | 4.6 | 3.5 | 2.1 | 4.2 | 8.3 | 2.8 | 5.6 | 2.6 | 6.5 | 3.0 | 6.7 | 3.7 | 4.3 | 51 |
| | Monthly | 5.2 | 2.6 | 2.1 | 4.7 | 6.4 | 9.9 | 6.4 | 2.0 | 6.8 | 3.1 | 6.7 | 3.9 | 4.4 | 53 |
| | Trimestral | 4.6 | 2.9 | 1.9 | 4.7 | 6.4 | 5.6 | 4.3 | 3.9 | 4.2 | 4.0 | 5.0 | 3.9 | 4.1 | 49 |
| | Do not visit | 9.4 | 6.1 | 7.2 | 8.2 | 11.0 | 8.5 | 7.3 | 9.8 | 9.3 | 8.0 | 12.1 | 7.5 | 8.5 | 101 |
| | DK/NR | .7 | 0.0 | .5 | .5 | .4 | 1.4 | .5 | .6 | .7 | .4 | .8 | .4 | .5 | 6 |

| | | | | | | | | | | | | | | | |
|--|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | Not applicable | 75.6 | 84.8 | 86.3 | 77.8 | 67.4 | 71.8 | 75.9 | 81.1 | 72.4 | 81.5 | 68.8 | 80.6 | 78.2 | 934 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 119.56.2. Frequency of accessing several governmental web sites, according to VAT payer/non-payer criteria, size, region, importer/exporter, % (weighted)

| | | VAT | | Size | | | | Chisinau | | Importer | | Exporter | | Total | |
|----------------------|----------------|-------|-------|-------|-------|--------|-------|----------|-------|----------|-------|----------|-------|-------|------|
| | | Yes | No | Micro | Small | Medium | Large | Yes | No | Yes | No | Yes | No | % | N |
| www.fisc.md | Weekly | 41.4 | 25.3 | 32.4 | 41.1 | 50.7 | 54.1 | 39.9 | 26.0 | 42.3 | 32.4 | 43.9 | 34.0 | 35.2 | 420 |
| | Monthly | 39.2 | 34.5 | 36.9 | 41.1 | 29.3 | 33.2 | 34.9 | 42.1 | 40.6 | 36.1 | 39.5 | 37.1 | 37.4 | 446 |
| | Trimestral | 7.5 | 13.5 | 11.1 | 6.0 | 6.6 | 2.7 | 10.7 | 8.1 | 5.9 | 11.4 | 5.4 | 10.4 | 9.8 | 117 |
| | Do not visit | 8.2 | 20.0 | 14.0 | 9.5 | 9.1 | 3.9 | 10.9 | 16.3 | 8.8 | 14.2 | 9.1 | 13.2 | 12.7 | 152 |
| | DK/NR | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Not applicable | 3.7 | 6.8 | 5.5 | 2.3 | 4.3 | 6.1 | 3.6 | 7.6 | 2.4 | 5.9 | 2.2 | 5.3 | 4.9 | 59 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| www.servicii.fisc.md | Weekly | 34.9 | 21.4 | 27.1 | 35.7 | 43.4 | 48.7 | 32.4 | 24.6 | 36.7 | 27.0 | 44.0 | 27.8 | 29.7 | 355 |
| | Monthly | 37.4 | 22.3 | 29.2 | 40.0 | 32.1 | 38.9 | 29.3 | 35.9 | 34.3 | 30.5 | 31.1 | 31.6 | 31.6 | 377 |
| | Trimestral | 8.3 | 13.0 | 11.1 | 7.3 | 7.3 | 2.7 | 12.3 | 5.7 | 7.7 | 11.0 | 7.4 | 10.4 | 10.1 | 120 |
| | Do not visit | 6.7 | 20.7 | 13.2 | 9.2 | 9.7 | 2.7 | 10.6 | 15.0 | 6.3 | 14.4 | 9.4 | 12.5 | 12.1 | 144 |
| | DK/NR | .9 | 0.0 | .8 | 0.0 | 0.0 | 0.0 | .4 | .9 | 0.0 | .8 | 0.0 | .7 | .6 | 7 |
| | Not applicable | 11.8 | 22.7 | 18.7 | 7.7 | 7.6 | 7.0 | 15.0 | 17.8 | 15.0 | 16.3 | 8.1 | 17.1 | 16.0 | 191 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| www.customs.gov.md | Weekly | 6.5 | 4.3 | 4.3 | 8.9 | 14.5 | 13.9 | 7.2 | 2.8 | 11.1 | 3.6 | 7.5 | 5.4 | 5.7 | 68 |
| | Monthly | 15.2 | 5.5 | 10.3 | 13.6 | 16.6 | 24.2 | 13.5 | 7.6 | 24.3 | 6.5 | 29.1 | 9.1 | 11.5 | 137 |
| | Trimestral | 8.8 | 2.9 | 5.2 | 10.9 | 13.8 | 7.0 | 8.4 | 2.9 | 10.3 | 5.1 | 13.4 | 5.6 | 6.5 | 78 |
| | Do not visit | 13.8 | 10.2 | 12.9 | 10.8 | 11.9 | 10.5 | 12.8 | 11.7 | 13.2 | 12.1 | 12.1 | 12.5 | 12.4 | 148 |
| | DK/NR | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| | Not applicable | 55.6 | 77.0 | 67.3 | 55.8 | 43.2 | 44.4 | 58.1 | 75.1 | 41.1 | 72.7 | 38.0 | 67.4 | 63.8 | 762 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| www.mec.gov.md | Weekly | 3.7 | 2.8 | 2.6 | 5.5 | 8.6 | 3.1 | 4.5 | 1.2 | 6.2 | 2.3 | 3.9 | 3.3 | 3.4 | 40 |
| | Monthly | 5.5 | 3.1 | 3.3 | 8.3 | 8.0 | 11.9 | 5.5 | 2.7 | 6.7 | 3.8 | 7.6 | 4.2 | 4.6 | 55 |
| | Trimestral | 5.4 | 2.0 | 3.1 | 7.4 | 6.9 | 5.0 | 4.6 | 3.0 | 6.3 | 3.2 | 11.0 | 3.1 | 4.1 | 49 |
| | Do not visit | 7.6 | 6.0 | 6.8 | 7.4 | 10.3 | 6.2 | 6.0 | 8.8 | 7.1 | 6.9 | 7.4 | 6.9 | 7.0 | 83 |
| | DK/NR | .5 | 0.0 | .3 | 0.0 | 0.0 | 1.2 | .4 | .1 | 1.0 | 0.0 | .2 | .3 | .3 | 3 |
| | Not applicable | 77.4 | 86.1 | 83.9 | 71.5 | 66.1 | 72.6 | 78.9 | 84.2 | 72.8 | 83.8 | 69.9 | 82.2 | 80.7 | 964 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |
| www.particip.gov.md | Weekly | 3.4 | 2.8 | 2.6 | 4.5 | 8.2 | 3.1 | 4.2 | 1.2 | 5.4 | 2.3 | 4.1 | 3.1 | 3.2 | 38 |
| | Monthly | 4.1 | 2.6 | 2.8 | 4.8 | 6.5 | 10.8 | 4.8 | 1.1 | 3.4 | 3.6 | 3.0 | 3.6 | 3.5 | 42 |
| | Trimestral | 3.5 | 2.1 | 2.3 | 4.7 | 6.4 | 5.1 | 3.4 | 2.1 | 2.3 | 3.2 | 6.1 | 2.5 | 2.9 | 35 |
| | Do not visit | 7.6 | 5.6 | 6.2 | 8.1 | 11.7 | 8.8 | 5.6 | 9.2 | 6.6 | 6.9 | 8.0 | 6.7 | 6.8 | 82 |
| | DK/NR | .8 | 0.0 | .5 | .5 | .4 | 1.2 | .5 | .4 | 1.2 | .2 | .6 | .5 | .5 | 6 |

| | | | | | | | | | | | | | | | |
|--|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| | Not applicable | 80.6 | 87.0 | 85.6 | 77.4 | 66.9 | 71.0 | 81.5 | 86.0 | 81.1 | 83.8 | 78.2 | 83.7 | 83.1 | 992 |
| | Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |

Annex 120.57. Sources of information regarding business reforms, according to VAT payer/non-payer criteria, size, region, %

| | VAT | | Size | | | | Chisinau | | Total | |
|---|-------|-------|-------|-------|--------|-------|----------|-------|-------|------|
| | Yes | No | Micro | Small | Medium | Large | Yes | No | % | N |
| TV, Radio | 40.1 | 48.8 | 42.8 | 42.9 | 43.6 | 36.6 | 39.1 | 46.9 | 42.6 | 509 |
| Specialized newspapers | 42.4 | 43.6 | 36.6 | 45.9 | 48.1 | 40.8 | 42.1 | 43.4 | 42.7 | 510 |
| Specialized magazines | 57.3 | 53.2 | 49.5 | 57.6 | 61.0 | 69.0 | 58.3 | 53.4 | 56.1 | 670 |
| Internet, news sites | 61.0 | 56.1 | 61.1 | 60.9 | 56.8 | 53.5 | 63.5 | 54.9 | 59.6 | 712 |
| Internet, state institutions' web sites | 76.4 | 68.1 | 73.1 | 74.5 | 74.2 | 76.1 | 77.7 | 69.6 | 74.0 | 884 |
| Social media | 21.4 | 15.5 | 22.2 | 16.2 | 22.7 | 14.1 | 19.8 | 19.5 | 19.7 | 235 |
| Friends / acquaintances | 38.3 | 37.1 | 46.8 | 30.7 | 37.5 | 29.6 | 38.0 | 37.8 | 37.9 | 453 |
| Events, specialized conferences | 41.9 | 33.3 | 42.4 | 36.8 | 39.8 | 36.6 | 35.6 | 44.2 | 39.4 | 471 |
| Other | 5.3 | 6.7 | 6.5 | 5.4 | 5.3 | 4.2 | 4.1 | 7.6 | 5.7 | 68 |
| DK/NR | 0.6 | 0.6 | 0.9 | 0.7 | 0.0 | 0.0 | 0.3 | 0.9 | 0.6 | 7 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 1194 |