

Report On  
A Study on the Perspectives of Taxpayers Towards New Tax  
Regulations in Bangladesh

By  
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An Internship Report submitted to BRAC Business School in partial fulfillment of the  
requirements for the degree of Bachelor of Business Administration

BRAC Business School  
BRAC University  
September, 2024

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## **Declaration**

It is hereby declared that

1. The internship report submitted is my/our own original work while completing degree at Brac University.
2. The report does not contain material previously published or written by a third party, except where this is appropriately cited through full and accurate referencing.
3. The report does not contain material which has been accepted, or submitted, for any other degree or diploma at a university or other institution.
4. I/We have acknowledged all main sources of help.

**Student's Full Name & Signature:**

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**Zareen Tasnim**  
20304020

**Supervisor's Full Name & Signature:**

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**Saif Hossain**  
Assistant Professor, BRAC Business School,  
BRAC University

## Letter of Transmittal

Saif Hossain

Assistant Professor,

BRAC Business School

BRAC University

66 Mohakhali, Dhaka-1212

Subject: Submission of internship report.

Dear Sir,

I am writing to formally submit my internship report, titled "A Study On Taxpayers Behaviors towards the New Tax Regulations in Bangladesh," as a requirement for the completion of my internship at EDOTCO BANGLADESH CO LTD in the Department of Site Acquisition and Management. I prepared this report as per my academic requirements, moreover, I have portrayed the practical knowledge and skills that I have acquired, and it provides an analysis of the company's operations from an intern's perspective. The report also includes recommendations and insights that may be beneficial for the future endeavors of the department.

Please find the report attached herewith. I hope it meets your expectations and provides valuable insights into the contributions made during my tenure as an intern

Thank you for your attention and consideration.

Sincerely yours,

---

Zareen Tasnim

20304020

BRAC Business School

BRAC University

Date: 28 July, 2024

## **Non-Disclosure Agreement**

I declare that this report, entitled "A Study On Taxpayer's Behaviors towards the New Tax Regulations in Bangladesh," is original work done by me under the supervision of Saif Hossain, Assistant Professor of BRAC Business School, BRAC University. This report was submitted as a fulfilment of the requirements for the internship programme. It has not been submitted to any other university or Institution for any other award of any degree.

Zareen Tasnim

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## **Acknowledgment**

I would like to express my appreciation to all the people who helped me during my internship at EDOTCO Bangladesh CO Ltd. I would like to thank Mr. Arif Habib, my supervisor at EDOTCO for giving me this internship opportunity. He provided me invaluable guidance, support, and feedback throughout the internship to help me design meaningful learning experiences and my professional development.

I would also thank my entire team for their cooperation in Site Acquisition and Management. I am very happy to work with the staff of EDOTCO as they help to increase my knowledge in this sector.

Further, I express my gratitude to the BRAC University which gave me this opportunity of an internship which has been beneficial to acquire knowledge practically. A special word of thanks to my internship supervisor Mr. Saif Hossain, Assistant Professor of BRAC Business School for helping me in preparing this report.

Finally, I want to appreciate my family and friends for supporting me through this internship. Their faith and motivation inspired me to overcome my challenges to do best in my internship.

This internship has been a remarkable journey of professional and personal growth, and I am thankful to everyone who made it possible.

## **Executive Summary**

The third chapter focuses on the changes in authority and taxpayer behaviour combined with new rules and regulations in Bangladesh. Issues related to tax compliance are well captured in the study, and in this regard, much attention is paid to issues related to awareness, perception, and likely causes of tax non-compliance. According to the survey respondents, non-compliance with new rules is a matter of concern as more than 60% of the respondents are aware of the new rules but fail to adhere to new rules due to some reasons like the complexities involved in tax filing, corruption, negative attitude, etc. The study highlights the areas of communication approach, negative attitudes, enhancing the support services of taxes to the taxpayers, and measures of rewarding conformity. One is the utilisation of technology, for instance, in filing systems where documents are stored through electronic means. Further suggestions are to expand the scale of public relations and activity, make the policy clearer and more open, and carry out inspections and assessments periodically. These analyses are designed to inform policymakers in their attempt to embark upon a higher level of tax compliance in Bangladesh.

**Keywords:** Tax, Attitude, New Tax Regulation, EDOTCO, Site Acquisition.

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## **List of Acronyms**

CSR	Corporate Social Responsibility
CRM	Customer Relationship Management
NBR	National Board of Revenue
TIN	Taxpayer Identification Numbers

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# **Chapter 1: Overview of the Internship**

## **1.1 Student Information**

Name: Zareen Tasnim

ID: 20304020

Program: Bachelor of Business Administration

Major: Accounting

Minor: Computer Information Management

## **1.2 Internship Information**

### **1.2.1 General information**

Period: 23 April, 2024 to 23 July, 2024 (3 months)

Company Name: EDOTCO BANGLADESH CO LTD

Division: Engineering

Department: Site Acquisition & Management

Address: Uday Tower, 13th & 14th floor, Gulshan Avenue, Gulshan-1, Dhaka 1212, Bangladesh

### **1.2.2 Internship Company Supervisor's Information**

Name: Arif Habib

Position: Assistant Manager, Site Acquisition & Management

Email: arifhabib@edotcogroup.com

### **1.2.3 Job Scope**

During my three-month internship at EDOTCO Bangladesh within the Site Acquisition and Management under the Engineering division, I was assigned to gather income tax return reports from landowners due to changing tax regulations in Bangladesh. The past approach commanded a 5% charge on the yearly or bi-annual lease paid to landowners for letting EDOTCO construct towers on their property or buildings. Be that as it may, the overhauled regulation by the National Board of Revenue (NBR) expressed that, as it were, landowners who recorded income tax returns were only qualified for the 5% tax rate, or else, the tax rate expanded to 7.5%.

This alternative required EDOTCO to directly contact each landowner to ask for their income tax return records and Taxpayer Identification Numbers (TIN) for confirmation. My essential duty was collecting these records, confirming their authenticity, and then transferring and overhauling them into EDOTCO's numerous databases. Particularly, I worked with the EASI database, which handles operations and administrative assignments. I updated the tax return documents to each landowner's ID in EASI and meticulously followed this data in spreadsheets.

At that point, these spreadsheets were sent to the Malaysia office through Trouble Tickets to be upgraded to D365, the monetary database. The upgraded information decided which landowners fell into the 5% tax bracket (TSR1-05) and which fell into the 7.5% tax bracket (TSR-05) when issuing installments.

In expansion to record collection and confirmation, I kept up all-inclusive records in spreadsheets to observe the status of each landowner's tax documentation. I facilitated with different stakeholders, counting landowners and inside departments, to streamline the document collection process. My part moreover required compelling communication to guarantee landowners caught on the new regulations and the significance of submitting their tax return records.

This internship created my abilities in database administration, administrative compliance, and communication. I got to be capable of utilizing the EASI and D365 frameworks and learned to explore the complexities of tax regulations in Bangladesh. The involvement too

improved my capacity to work collaboratively in a multinational environment. By and large, my time at EDOTCO has given me valuable experiences in the operational challenges and administrative assignments included in site acquisition and management.

## **1.3 Internship Outcomes**

### **1.3.1 Contribution to the Company**

During my three-month internship at EDOTCO Bangladesh, I made critical commitments to the Location Securing and Administration office. By collecting and confirming income tax return records from landowners, I made a difference in guaranteeing compliance with the updated tax regulations set by the National Board of Revenue (NBR). My constant work in upgrading the EASI and D365 databases with exact tax information encouraged smooth monetary exchanges and guaranteed that landowners were accurately categorized into the 5% or 7.5% tax brackets. This preparation made a difference in the company, maintaining a strategic distance from potential legitimate issues and maintaining great connections with landowners.

### **1.3.2 Learning from the Internship:**

This internship provided me with valuable experience in several key areas:

- Administrative Compliance:

I picked up a careful understanding of tax regulations in Bangladesh and the significance of compliance for businesses.

- Database Administration:

I became capable of utilizing EASI and D365, improving my specialized abilities in data administration and integration.

- Communication:

The part required viable communication with landowners and internal divisions, progressing my interpersonal and negotiation abilities.

- Organizational Abilities:

Overseeing huge volumes of archives and information sharpened my organizational capacities and consideration of detail.

### **1.3.3 Difficulties Faced During the Internship:**

One of the essential challenges was convincing landowners to yield their income tax return archives instantly. Numerous landowners were either unconscious of the updated regulations or reluctant to supply their tax information. This required tireless follow-up and clear communication to clarify the benefits and suggestions of compliance. Also, overseeing and confirming expansive volumes of documents while guaranteeing precision within the databases was time-consuming and required fastidious consideration of detail (Faridy et al., 2024).

### **1.3.4 Recommendations to the Company:**

Based on my involvement, I have some proposals for EDOTCO to move forward with this handle:

#### **1. Computerized Notification Framework:**

Execute a computerised notification framework to remind landowners almost the accommodation of their charge return archives. This may diminish the requirement for manual follow-ups and progress reaction rates.

#### **2. Instructive Workshops:**

Conduct workshops or enlightening sessions for landowners to teach them about the new tax directions and the significance of compliance. This seems to increment their readiness to participate and decrease mistaken assumptions.

#### **3. Extra Training for Assistants:**

Give more comprehensive preparation for understudies at the start of their tenure, centering on regulatory compliance and database administration. This may help them become more successful in their roles and diminish the learning curve.

Overall, my internship at EDOTCO Bangladesh was an exceedingly fulfilling encounter that contributed to my proficiency improvement and gave me profitable experience in the operations of a driving telecommunications infrastructure company.

## **Chapter 02: Overview and Analysis of the Organization**

### **2.1 Introduction**

EDOTCO Bangladesh Ltd. is a prominent telecommunications infrastructure services company in Bangladesh. As a subsidiary of the EDOTCO Group, it plays a vital role in providing innovative and sustainable solutions to the country's telecommunications industry. It is the largest telecommunication infrastructure industry in Asia, and it maintains the largest market in Bangladesh. This report aims to present an in-depth overview of EDOTCO Bangladesh Co Ltd., encompassing its management practices, marketing strategies, financial performance, operational management, information systems, industry standing, and competitive analysis (Faridy et al., 2024).

### **2.2 Overview of the Company**

Established in 2012, EDOTCO Group. has rapidly become a leading player in the telecommunications infrastructure sector. The company specializes in the deployment and management of shared telecommunications infrastructure, including towers, rooftop sites, and in-building solutions. With a commitment to enhancing connectivity and driving technological advancement, EDOTCO Bangladesh supports the growing demand for mobile and data services in the region. It is the first and top telecommunication infrastructure service providing over 18000 towers in Bangladesh. Currently, EDOTCO group is running strong in Malaysia, Bangladesh, Cambodia, Sri Lanka, Myanmar, Pakistan, Laos, Indonesia, and the Philippines. Moreover, EDOTCO group headquarters is situated in Kuala Lumpur, Malaysia; where the foundation of the company happened (Ferdous & Hossain, 2021).



### 2.2.1 Mission and Vision of EDOTCO Group

#### Mission:

“Accelerating equitable next-generation connectivity” - In the mission statement, EDOTCO aims to provide the most innovative and sustainable network across the continent. This commitment is evident in their operations across multiple Asian countries, where they manage over 58,000 towers, striving for operational excellence and innovation in their services (Hossain et al., 2020).

#### Vision:

“Leading sustainable digital connectivity in Asia”- EDOTCO aims to innovate and deliver sustainable growth for customers, partners, and stakeholders and enable positive transformation within the communities it serves. This commitment positions EDOTCO as a key player in shaping the future of connectivity across the region (Faridy et al., 2024).

### 2.2.2 Organizational Structure

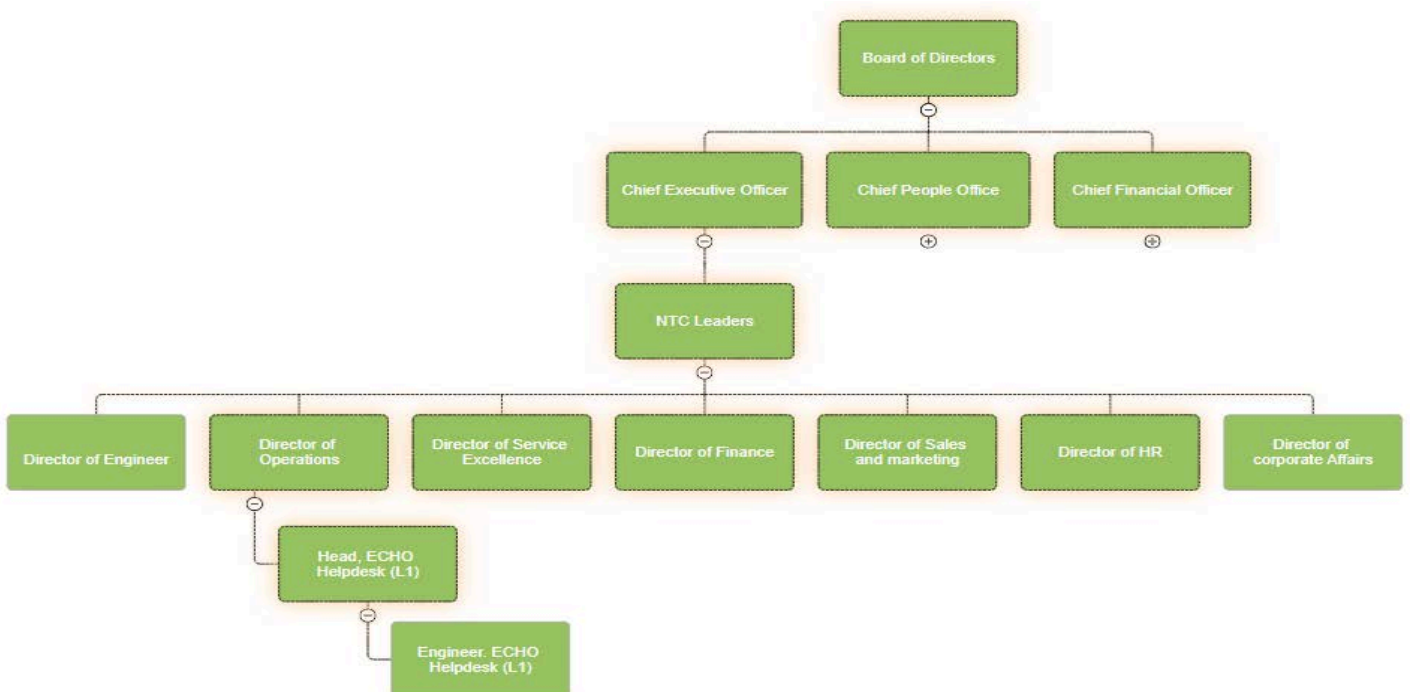
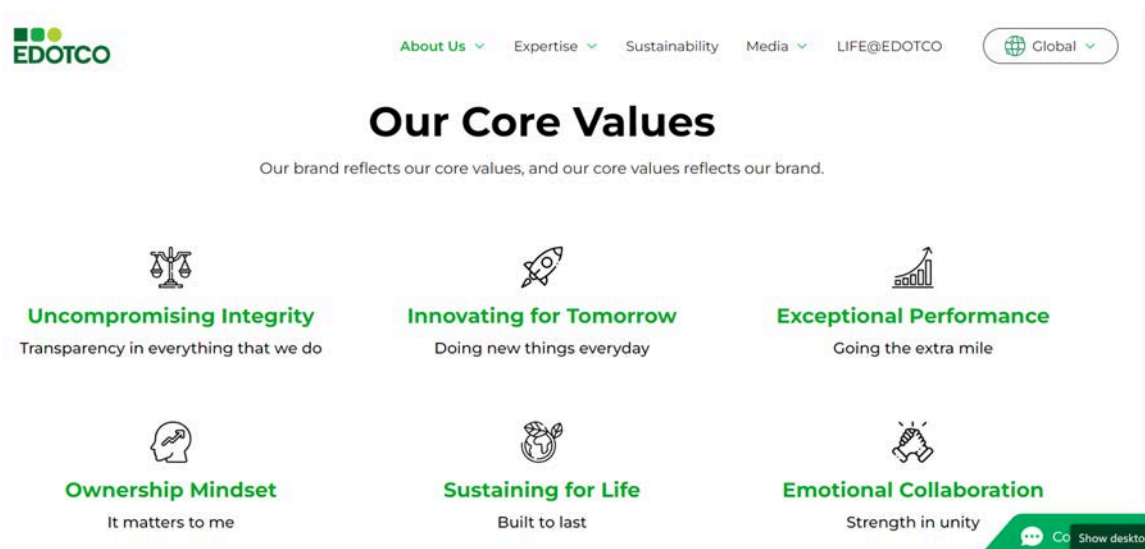


Figure 1: Company Organogram

### 2.2.3 Value Proposition

EDOTCO Group's esteem recommendation lies in its commitment to quickening Asia towards an impartial next-generation network. As a driving telecommunications infrastructure services company, Edotco innovates to provide feasible development for clients, accomplices, and partners, while cultivating the positive change of communities. With a center on keenness, advancement, and uncommon execution, Edotco shapes the end of the network in Asia (Ibrahim et al., 2017).



### 2.3 Management Practices

EDOTCO Group, a territorial and coordinated telecommunications infrastructure administration company, utilizes a few key administration hones to guarantee effective operations and key development. Here are a few of their outstanding hones:

#### Operational Excellence

EDOTCO emphasizes operational brilliance through standardized processes, execution measurements, and persistent change activities. They center on optimizing the utilization of assets, diminishing operational costs, and upgrading benefit quality.

### **Innovation and Technology**

Embracing the most recent technologies and advancements could be a foundation of EDOTCO's methodology. They contribute in savvy tower arrangements, energy-efficient frameworks, and progressed analytics to move forward framework execution and maintainability.

### **Sustainability**

Supportability is necessary for EDOTCO's operations. They execute green practices, such as utilizing renewable vitality sources, diminishing carbon impressions, and advancing eco-friendly plans in their foundation ventures (Islam et al., 2020).

### **Strategic Partnerships**

Forming strategic alliances and partnerships is key to EDOTCO's expansion and market penetration. Collaborations with nearby and universal partners offer assistance they use synergies and improve their showcase nearness.

### **Regulatory Compliance**

Strict adherence to regulatory necessities and industry measures could be an essential hone. EDOTCO guarantees compliance with nearby laws, worldwide controls, and best-hones to preserve its reputation and operational authenticity (Kabir, 2020).

### **Talent Development**

Contributing to human capital is critical for EDOTCO. They offer preparation programs, leadership development activities, and career progression openings to support and hold beat ability inside the organization.

### **Risk Management**

EDOTCO utilizes comprehensive chance administration practices to moderate operational, monetary, and vital risks. They conduct normal chance evaluations and execute strong relief methodologies to defend their resources and interface.

### **Corporate Governance**

Solid corporate governance is at the center of EDOTCO's administration hones. They maintain transparency, accountability, and ethical conduct in all commerce dealings, cultivating belief among partners (Khan, 2017).

### **Community Engagement**

EDOTCO locks in with nearby communities through corporate social responsibility (CSR) activities. These incorporate instructive programs, framework development ventures, and environmental preservation endeavors to contribute to societal well-being.

## **2.4 Marketing Practices**

EDOTCO Group maintains a comprehensive and multifaceted marketing strategy to promote its brand and expand its market presence. They present themselves as leaders in telecommunication infrastructure by focusing on dependability, creativity, and endurance.

They use social media, SEO, and content marketing for their outreach in the target market, while considered leadership is created by providing high quality content, contributing to industry forums, and webinars. Sales promotion activities, investors relations, maintaining the image through press releases, media features, customer relationship management (CRM) systems help in having good relationship and personal communications with the customers. It also incorporates event marketing, strategic partnerships alliances to effectively reach market with its solutions. Thus, corporate social responsibility programs, which include community development and the environment, enhance brand image. Marketing intelligence underpins targeted market communications and the right place marketing promotes appeals to the targeted audiences. Content marketing, sustainability marketing, or own and third-party testimonials as well as influencer marketing strengthen credibility and trust. By the adoption of these IMC stratagem, EDOTCO is thus able to facilitate stakeholders' enlightenment as well as spur business advancement (Mahmud, 2018).

## **2.5 Financial Performance and Accounting Practice**

The audited financial statements of the EDOTCO Group that offers telecom infrastructure solutions also suggest a recurring commitment to sustainability and innovative solutions in financial and accounting actions. The most recent Sustainability Report Update 2022 shows how committed the company is to reporting on sustainability and being responsible, which demonstrates their sustainability journey progression. Due to its leadership in the management and operations of telecommunications structures, EDOTCO Group implements sound financial strategies that will enable it to grow within the ever-evolving telecommunications sector as depicted in its detailed annual reports and white papers. Accounting policies and procedures applied in the company comply with the international

standards and adequate regulatory provisions concerning companies' fiscal reporting. It means that they use modern means for the financial control and monitorization in real time mode for making effective decisions in utilization of financial resources. They also perform regular audit and compliance check ups that add to their passion in maintaining the financial integrity and accountability. All these practices combined help EDOTCO to retain investor faith, ensure health of its financial returns and ensure sustainable long term business operations (Mamun, 2022).

## **2.6 Operations Management and Information System Practices**

EDOTCO Group exceeds expectations in operations administration through a focus on effectiveness, adaptability, and supportability. They utilize standardized forms and execution measurements to guarantee operational brilliance, while continuous enhancement activities drive improvements in asset utilization and benefit quality. Progressed data frameworks play a basic part in overseeing their tremendous foundation organization, empowering real-time checking, prescient support, and streamlined workflows. These frameworks coordinated information from different sources to supply comprehensive bits of knowledge, supporting vital decision-making and operational dexterity. EDOTCO also emphasizes energy-efficient hones and the utilization of renewable energy sources to play down natural effects, adjusting their operations with maintainability objectives (Mannan, 2020).

## **2.7 Industry and Competitive Analysis**

Porter's five forces analysis along with SWOT analysis is given below to analyze the industry and organizational competitive analysis for EDOTCO Bangladesh Co. Ltd for the present situation

### 2.7.1 Porter's Five Forces

	<b>Low</b>	<b>Moderate</b>	<b>High</b>
<b>Threats of New Entrance</b>	High Capital Requirements, Regulatory Barriers, Economies of Scale, Brand Loyalty and Reputation.		
<b>Bargaining power of suppliers</b>		Limited Number of Suppliers, Switching Costs, Dependence on Technology.	
<b>Bargaining Power of Buyers</b>			Few Major Clients, Price Sensitivity, Service Differentiation
<b>Threats of Substitutes Product</b>	Lack of Direct Substitutes, Cost of Substitution.		
<b>Intensity of Competitive Rivalry</b>			Intense Competition, High Fixed Costs Market Saturation Differentiation

Table 1: Porter's 5 Forces of EDOTCO Group.

### **Threat of New Entrants: Low**

- High Capital Requirements: Setting up a telecommunications infrastructure trade requires critical capital speculation in foundation, innovation, and administrative compliance (McKenzie & Woodruff, 2017).
- Regulatory Barriers: Strict controls and the need for various licenses and grants can discourage new entrants.
- Economies of Scale: Established players like EDOTCO benefit from economies of scale, making it difficult for new entrants to compete on cost.
- Brand Loyalty and Reputation: EDOTCO's established reputation and strong customer relationships create additional barriers for new entrants.

### **Suppliers' Bargaining Power: Moderate**

- Limited Number of Suppliers: Telecommunication equipment and renewable energy solutions are focal input for building communication infrastructures as well as energy supplies hence few in number which results in a moderate bargaining power among suppliers.
- Switching Costs: Pricing power is also given a boost by the fact that changing suppliers is not always easy, it can be quite expensive and time-consuming thereby increasing the supplier power.
- Dependence on Technology: EDOTCO concerns itself with innovative and advanced technologies and this means that they might heavily depend on specific suppliers of these solutions (Milon, 2019).



### **Customers Bargaining Power: High**

- Few Major Clients: Another challenge is that the telecommunications infrastructure market normally has limited number of clients (telecom operators) most of who have higher bargaining power.
- Price Sensitivity: As with any service provision, the buyer of the service may seek to get the services at a cheaper price, especially if other service providers are available.
- Service Differentiation: Thus, although EDOTCO finds its competitive advantage through quality and innovative offerings, buyers can negotiate terms and prices to a certain extent (Moktadir et al., 2018).

### **Threat of Substitute Products or Services: Low**

- Lack of Direct Substitutes: Telecommunications structure services are best described as having few close substitutes. However, other threats, such as satellite communications or any other sort of connection solutions that are available, may be an indirect threat.
- Cost of Substitution: The high costs involved when clients switch to other solutions make the danger of substitutes relatively low in the short term.

### **Intensity of Competitive Rivalry: High**

- Intense Competition: Telecommunications infrastructure industry is moderately concentrated with a few large firms.
- High Fixed Costs: Large investment in infrastructure leads to high fixed costs, and in order to recover these costs with a high fixed cost-to-benefit ratio, companies are highly motivated to fight for market shares (Munshi, 2024).

➤ Market Saturation: There is very little room for growth in the established markets; hence, there is cutthroat competition for the existing market share.

➤ Differentiation: Service is a core product, and the goal of the competition is to provide higher added value through constant improvements, which foster competitive advantage.

### **2.7.2 SWOT Analysis**

Edotco Group is a telecommunications infrastructure services company that has demonstrated considerable advancement in sustainability and efficiency. The ESG pillars are also reflected in the goals of making the company carbon-neutral by the year 2030 and guaranteeing full coverage with the corresponding capacity. From structures like bamboo in Bangladesh and Myanmar and integrating green energy technologies, Edotco minimises its environmental impact and extends people's access to connectivity. The strong ability of the company to manage relationships with the environment, establish meaningful relationships, and maintain diligent standards will position the company well for future opportunities and challenges (Nurunnabi, 2017).

### **SWOT Analysis of EDOTCO Group**

#### **Strengths**

➤ Strong Market Position: Since the EDOTCO group operates in the telecommunications infrastructure, the company is likely to have a competitive advantage within the selected countries.

- Infrastructure Network: The towers and other supporting structures create a huge infrastructure base on which businesses can build and expand.
- Financial Stability: As a provider of enabler infrastructure, edotco Group's projected profit and financial structure should be stable.
- Expertise: The most important one is an in-depth understanding of the industry or a special focus on towers and sites management, acquisition, and other services.
- Diversified Portfolio: Offering more services and diversified tools like energy solutions and site optimization add to the revenue generation stream.

## **Weaknesses**

- Economic Dependence: High dependency on a few large telecommunications operators as the main business partners is a threat because of the possible adverse shift in business partners' attitudes.
- Regulatory Risks: Environmental relations refer to policy or regulatory factors, including government policies on towers, spectrum or land.
- Geographical Concentration: Although EDOTCO already has a base in some regions of the world, its coverage of other emerging markets where it might thrive is scanty (Rifat et al., 2019).
- High Capital Requirements: A large amount of capital is also required for investment, which can be used to create infrastructure.

## **Opportunities**

- 5G Expansion: Above all, there are signs that the next evolution of mobile communication, the fifth-generation or 5G, will also suggest new towers and associated services.
- Emerging Markets: Venturing into new and fresh appropriate markets can trigger revenue growth.
- Digital Infrastructure: Hence, diversification into other areas of digital infrastructure, such as data centers or fibre optics, will generate new sources of revenue (Sarker, 2021).
- Energy Solutions: Installing energy-efficient products on tower sites can improve the company's sustainability and achieve operational cost efficiency.
- IoT and Smart Cities: Ongoing trends in IoT and smart city development present new opportunities to develop more innovative infrastructures.

## **Threats**

- Natural Disasters: Natural disasters may cause property loss or damage and stop services.
- Security Threats: Existential threats in security may affect the company's resources and business processes.
- Technological Disruptions: Technological changes can happen very fast, thus making it easier for the current technology to become obsolete or not competitive enough (Scheper, 2017).

- Economic Downturns: Trends such as economic recession can slow down the development and deployment of telecommunications infrastructure.
- Regulatory Changes: Factors such as changing the rules, regulations, and policies will alter the operational costs and strategic directions.
- Geopolitical Risks: Hence, entering some of these regions may bring operational risks to EDOTCO and its market entry strategies.

## **2.8 Summary and Conclusion**

EDOTCO Group is a specialized telecommunications infrastructure company offering competitive advantages in market positioning, management, technical expertise, and environmental responsibility. It has also become Bangladesh's leading telecommunication infrastructure industry, having the most significant number of towers. Its major challenges are high capital intensity, severe regulatory requirements, and heavy reliance on large clients. Five organic and five inanimate growth factors include 5G, market presence, IoT, and digital change in the future. In contrast, threats include competitive forces, regulatory shifts, technological evolution, an unstable economy, and geographical risk factors that must be controlled and mitigated in the future. Also, the company's strategy implementation, customer-oriented marketing, strong financial performance and operations management have placed the company on a pedestal to record continuous growth and high performance. This innovation and strength of adapting to the current market force capability makes EDOTCO Bangladesh Ltd well placed to address future market needs of the telecommunication industry effectively (Tabassum, 2019).

## **2.9 Recommendations**

To sustain and enhance its competitive edge, EDOTCO Group should focus on becoming a key player in the 5G infrastructure market and explore opportunities in IoT and smart cities. Expanding its geographical footprint into emerging markets with high growth potential will diversify revenue streams and reduce dependence on major clients. Strengthening client relationships through deeper engagement and diversified offerings will enhance customer loyalty. Leveraging digital transformation can optimize operations, introduce new service offerings, and improve operational efficiencies. Monitoring and adapting to regulatory changes proactively will mitigate potential risks. Strategic acquisitions will enable EDOTCO to gain market share and enhance its technological capabilities quickly. Investing in and promoting sustainability initiatives will strengthen the brand's reputation and appeal to environmentally conscious stakeholders, ensuring long-term business success (Tishar & Hasanuzzaman, 2019).

# **Chapter 3: A Study on the Perspectives of Taxpayers Towards New Tax Regulations in Bangladesh**

## **3.1 Introduction**

The issue of tax compliance has been an area of concern to many developing nations, including Bangladesh, where the informal economy and tax avoidance have been an issue. Over the past few years, the government of the People's Republic of Bangladesh has adopted new taxation policies to improve tax compliance levels and additionally expand tax mobilization. These new measures are expected to decrease the number of taxpayers paying taxes and make the taxpayers file simpler returns. However, all these changes highly depend on the taxpayers' behavior, awareness, and attitudes. This research aims to identify the behavioral responses of Bangladeshi taxpayers towards newly introduced tax reforms in terms of knowledge, compliance, and reasons for non-compliance. The various survey collected data show that various types of taxpayers understand new rules such as informers, non-compliers, and never taxpayers. Analyzing these behaviors is essential in establishing the success of the latest regulations and other areas that require further policy changes (M. S. Alam, 2021).

### **3.1.1 Literature Review**

Historically, scholars have stressed the role of taxpayers in the effectiveness and implementation of tax policies. Prior international empirical papers have investigated the determinants of tax compliance, which include awareness, trust in government institutions,

and the tax system. Alm & Torgler (2006) postulated that voluntary compliance is strongly determined by the perception that the tax system is fair to them and that other taxpayers have similar perceptions.

In Bangladesh, some examples include Hossain and Akhter (2019), who found that the level of tax literacy in the country remained very low, and the level of tax compliance even remained very low among those involved in paying taxes. Some of the primary reasons given include: First, the process of filing taxes is cumbersome, which hinders taxpayers from observing the legal requirements. Also, corruption and organizational inefficiencies of tax departments have contributed to organizational misunderstandings, creating reluctance in compliance.

In its new taxation policies, the government of Bangladesh has provided more accessible provisions and clarity with the process in an effort to deal with these problems. Still, as has always been the case with previous reforms, it is up to the government to explain these new changes to the taxpayers and how willing they are to adhere to the changes made. Evidence from other developing nations, such as India and Nigeria, shows that computerized tax return filing and other initiatives, including sensitization campaigns, increase compliance (Bhatnagar, 2017).

### **3.1.2 Objectives**

The primary objectives of this study are as follows:

1. To analyze taxpayers' new tax regulations including general attitudes and perceptions.
2. To explore the level of awareness and knowledge of taxpayers on the new tax measures and their effects.



3. To discover the reasons behind the support of some taxpayers and the refusal of others to the new taxation measures.

### **3.1.3 Significance of the study**

This study is important in shedding light on issues regarding taxation compliance among taxpayers in Bangladesh with regard to recent tax reforms. It helps policymakers pinpoint problems that exist in the tax system to come up with appropriate and reasonable policies that help increase tax compliance. The study will help gain better public communication and tackle the problem of negative attitudes toward compliance, thus increasing compliance rates. At the same time, it focuses on the social justice element, which makes it easier for taxpayers to accept the implemented system since it is fair, thereby improving compliance rates. In addition, these results provide a basis for tax compliance-related studies in the future while informing tax authorities on how to deliver services and campaigns to taxpayers effectively. All in all, this study offers some useful recommendations for the improvement of the tax system.

## **3.2 Methodology**

Interviewer-administered surveys were conducted with taxpayers whose opinions were influenced by new withholding tax measures. Interviewer-administered surveys involve the interviewer feeding the respondent with feedback. In the event the participant gives an incorrect response, the interviewer is likely to rephrase the question or response choices in an attempt to record a correct response. For better coverage, the population consisted of

representatives across the social classes. The interview items were structured in three different groups in accordance with the research's aims.

The key structured questions asked were:

**Objective 1:**

- How would you describe your overall feeling about the new tax regulations?  
(Positive/Negative/Neutral)
- What is your opinion of the fairness of the new tax regulations?  
(Fair/Unfair/Indifferent)

**Objective 2:**

- What is your level of awareness about the new tax regulations? (High/Moderate/Low)
- How well do you understand the changes introduced by the new tax regulations?  
(Clear/Partially Clear/Unclear)

**Objective 3:**

- How would you describe your acceptance of the new tax regulations?  
(Accepting/Resistant/Neutral)
- What impact have the new tax regulations had on your spending habits?  
(Increased/Decreased/No Change)

### 3.3. Findings and Analysis

To collect data for this study, a structured questionnaire was administered to 934 taxpayers across diverse geographical locations in Bangladesh. These comprised awareness questions, attitudes toward the new tax regulations as well as the resultant behavioral changes. Once the responses were collected, they were sorted and analyzed to determine major trends and patterns.

Their reactions were divided into several categories:

Abroad: Taxpayers who live abroad

Acknowledged new rules: Taxpayers who were not informed about the rule before but accepted it.

Aware but still do not submit tax returns: Alleged taxpayers who know about the rules but still do not pay accordingly.

Aware of: Taxpayers who know about the new rules and pay accordingly.

Did not know about the new policy: Taxpayers who did not know about the new rules.

Never paid income tax return: In the new policy, everyone has to have income tax return or zero tax return. This reaction represents those people who never paid any tax return.

Unwilling to understand new policy: People who were informed of the new rules but are resistant to them.

#### **Objective 1: General Attitudes and Perceptions Regarding New Tax Regulations**

Taxpayers' attitudes towards the new regulations vary across the sample. Out of 934 respondents:

H14					
	A	B	C	D	E
2					
3	Count of ProjectRef	overall feeling			
4	Reactions	Negative	Neutral	Positive	Grand Total
5	abroad	0.43%	0.00%	0.21%	0.64%
6	acknowledged new rules	0.00%	0.00%	17.13%	17.13%
7	aware but still do not submit tax return	5.67%	0.00%	0.00%	5.67%
8	aware of	0.00%	4.82%	55.35%	60.17%
9	Did not know about the new policy	7.07%	0.00%	0.00%	7.07%
10	Never paid Income tax return	6.85%	0.00%	0.00%	6.85%
11	Unwilling to understand new policy	2.46%	0.00%	0.00%	2.46%
12	Grand Total	22.48%	4.82%	72.70%	100.00%
13					
14					
15	Count of ProjectRef	opinion on the fairness			
16	Reactions	Fair	Indifferent	Unfair	Grand Total
17	abroad	0.21%	0.00%	0.43%	0.64%
18	acknowledged new rules	0.00%	0.00%	17.13%	17.13%
19	aware but still do not submit tax return	0.00%	0.00%	5.67%	5.67%
20	aware of	60.17%	0.00%	0.00%	60.17%
21	Did not know about the new policy	0.00%	0.75%	6.32%	7.07%
22	Never paid Income tax return	0.00%	2.68%	4.18%	6.85%
23	Unwilling to understand new policy	0.00%	0.00%	2.46%	2.46%
24	Grand Total	60.39%	3.43%	36.19%	100.00%

From the survey, taxpayers' overall feelings were mixed:

- Positive Reactions:** 17.13% of the participants acknowledged the new rules and 55.35% of taxpayers reacted positively to the new rules, reflecting a moderate level of approval for the recent tax reforms.
- Negative Reactions:** A smaller group (approximately 22.48%) expressed negative feelings, indicating dissatisfaction with the new tax regulations, often citing unfairness and confusion in their responses.
- Neutral Reactions:** 4.82% of respondents had neutral reaction towards the new policy and 3.43% of the people did not have any fairness opinion in this, representing a critical segment needing further engagement.

Overall, 562 individuals (over 60% of respondents) were aware of the new tax rules, but awareness did not always translate into compliance. This shows that although efforts to inform the public are somewhat effective, actual behavioral change remains a challenge.

## Objective 2: Awareness and Knowledge of the New Tax Regulations

A key focus of the study was to gauge the level of awareness and understanding among taxpayers:

H14						
	A	B	C	D	E	F
27						
28	Count of ProjectRef	level of awareness				
29	Reactions	High	Low	Moderate	Grand Total	
30	abroad	0.21%	0.43%	0.00%	0.64%	
31	acknowledged new rules	0.00%	0.00%	17.13%	17.13%	
32	aware but still do not submit tax return	5.67%	0.00%	0.00%	5.67%	
33	aware of	60.17%	0.00%	0.00%	60.17%	
34	Did not know about the new policy	0.00%	7.07%	0.00%	7.07%	
35	Never paid Income tax return	0.00%	6.85%	0.00%	6.85%	
36	Unwilling to understand new policy	0.00%	2.46%	0.00%	2.46%	
37	Grand Total	66.06%	16.81%	17.13%	100.00%	
38						
39						
40	Count of ProjectRef	How well do you understand	the changes			
41	Reactions	Clear	Partially Clear	Unclear	Grand Total	
42	abroad	0.00%	0.64%	0.00%	0.64%	
43	acknowledged new rules	0.00%	17.13%	0.00%	17.13%	
44	aware but still do not submit tax return	5.67%	0.00%	0.00%	5.67%	
45	aware of	60.17%	0.00%	0.00%	60.17%	
46	Did not know about the new policy	0.00%	0.00%	7.07%	7.07%	
47	Never paid Income tax return	0.00%	0.00%	6.85%	6.85%	
48	Unwilling to understand new policy	0.00%	0.00%	2.46%	2.46%	
49	Grand Total	65.85%	17.77%	16.38%	100.00%	
50						

Reactions	Count of ProjectRef
abroad	0.64%
acknowledged new rules	17.13%
aware but still do not submit tax return	5.67%
aware of	60.17%
Did not know about the new policy	7.07%
Never paid Income tax return	6.85%
Unwilling to understand new policy	2.46%
Grand Total	100.00%

- **562 respondents (60.2%)** stated that they were aware of the new tax rules. However, awareness does not necessarily imply understanding or compliance, as the results show.

- **66 individuals (7.1%)** admitted to having no knowledge of the new tax regulations, highlighting a gap in the reach of government communication efforts.
- **53 respondents (5.7%)** were aware of the new regulations but did not submit their tax returns. This shows that despite awareness, there is a significant disconnect between knowing the rules and adhering to them, likely due to other influencing factors.

Overall, while awareness is relatively high, the data suggest a need for further education on the specifics of the regulations and their implications, particularly for those who are aware but still non-compliant.

### Objective 3: Factors Influencing Acceptance or Resistance to New Tax Regulations

The data also shed light on the factors that influence whether taxpayers accept or resist the new tax regulations:

Q45						
	A	B	C	D	E	F
52						
53	Count of ProjectRef	acceptance				
54	Reactions	Accepting	Neutral	Resistant	Grand Total	
55	abroad	0.21%	0.00%	0.43%	0.64%	
56	acknowledged new rules	17.13%	0.00%	0.00%	17.13%	
57	aware but still do not submit tax return	0.00%	5.67%	0.00%	5.67%	
58	aware of	60.17%	0.00%	0.00%	60.17%	
59	Did not know about the new policy	0.00%	6.42%	0.64%	7.07%	
60	Never paid Income tax return	0.00%	0.00%	6.85%	6.85%	
61	Unwilling to understand new policy	0.00%	0.00%	2.46%	2.46%	
62	Grand Total	77.52%	12.10%	10.39%	100.00%	
63						
64						
65	Count of ProjectRef	Impact on spending habit				
66	Reactions	Decreased	No Change	Grand Total		
67	abroad	0.43%	0.21%	0.64%		
68	acknowledged new rules	17.13%	0.00%	17.13%		
69	aware but still do not submit tax return	4.50%	1.18%	5.67%		
70	aware of	0.00%	60.17%	60.17%		
71	Did not know about the new policy	7.07%	0.00%	7.07%		
72	Never paid Income tax return	6.85%	0.00%	6.85%		
73	Unwilling to understand new policy	1.50%	0.96%	2.46%		
74	Grand Total	37.47%	62.53%	100.00%		
75						

taxpayer acceptance :

- 724 respondents (77.52%) showed acceptance of the new tax regulations, indicating a willingness to comply and adapt to the changes.
- 97 respondents (10.39%) expressed resistance to the new rules, suggesting that a significant portion of the population is either dissatisfied or finds it challenging to comply with the updated tax system.
- 114 respondents (12.1%) were neutral, implying that while they may not fully support the regulations, they are not actively resistant. This group may comply with the regulations without strong feelings of acceptance or resistance.

Regarding the impact of the new regulations on spending habits:

- 584 respondents (62.5%) indicated no change in their spending habits, suggesting that the new tax regulations have had minimal financial impact on them, or they have adapted without altering their spending behavior.
- 350 respondents (37.47%) noted a decrease in spending, which could be attributed to tighter budgeting or efforts to offset the higher tax rates by reducing personal or household expenditures.

The findings show that while a portion of taxpayers has accepted the new regulations, others remain resistant, and the changes have had a varied impact on spending behaviors, with a significant number reporting reduced spending as a consequence of the new tax policies.

### 3.4 Summary and Conclusion

Challenges and Prospects of the Global Economy: Bangladeshi Taxpayers' Behavioral Response toward the New Tax Laws. Some of the observations drawn from the survey data included taxpayers' level of awareness and adherence to the requirements of the law. The result also shows that the majority that is 562 out of 934 respondents know the new regulations in the presumption that the awareness campaign has reached a certain level in the population. However, being aware does not mean compliance; out of 65 respondents, 53 know the filing but do not file their tax returns. Some of the identified challenges included the 64 respondents who have never paid taxes and the 66 who were unaware of the new policy. Also, 23 out of all the respondents were unwilling to understand the new tax policies, pointing to the need to explain them better and gain people's trust. These research results, therefore, ascertain the need to appreciate the challenges of enhancing tax compliance, especially in a context like Bangladesh, where informal economies and systemic constraints may be influential on tax compliance (M. M. Alam & Uddin, 2019).

The study also reveals many significant aspects of the taxpayers' behaviors towards the new taxes, in the Bangladeshi context. It has been identified that although there is very good understanding of the new regulation regime, very good progress has not been achieved in its implementation. These include negative sentiments as well as a lack of understanding and these are some aspects that require to be overcome. Promoting the implementation of certain communication practices and working on making the perception of the given tax policies more fair can increase compliance levels. If these problems were solved, then the government could enhance compliance with taxes, and also achieve better results as to the issue of taxes. These findings will be beneficial for Bangladeshi policymakers and tax authorities since they yield important clues to understand how to enhance tax compliance.



In conclusion, the study depicts the need to not just educate the taxpayers concerning the new regulation but also understand and change their perception in order to enhance a positive attitude in compliance. In that way, the government will have an opportunity to adjust certain conditions to make taxation less burdensome for the taxpayers and to promote voluntary compliance with the existing legislation and stable economic development. (Akther, 2024).

### **3.5 Recommendation**

Tax compliance is fundamental to fiscal stability and economic development in a country. The latest development in tax laws as applied in Bangladesh involves the simplification of the tax structure In order to improve compliance with tax laws amongst the taxpayers. However, the issue of getting to full compliance continues to be a problem because of other aspects such as awareness, sentiment, and behavior. The following are the recommendations from the study organized in this essay concerning the behaviors of Taxpayers towards new tax regulations in Bangladesh: The above recommendations are meant to address key areas of communication strategy, management of negative attitudes, development of positive taxpayers' support services, formation of incentives for compliance, technological application, and seamless monitoring and evaluation.

**Enhance Communication Strategies:** For the taxpayers to be well informed of the new laws on taxation there is a need for adequate communication. It is important to create more specific campaigns for different population's segments that are not aware of the new rules yet. With the view of publicizing the information widely, the various media outlets include social media platforms, television, radio, and newspapers among others. Also important is the task of offering simple and easily understandable information in regard to the new tax rules.

It is also important to elaborate infographics, videos and using simple language when explaining these facts/tax-related issues to other taxpayers (Adnan et al., 2024).

**Address Negative Sentiments:** Certain new regulations within the tax laws can therefore create negative perceptions towards the tax undertaking. To tackle these feelings, tax administrations should interact with the people in fairs, seminars and meetings held across the country among others. These platforms enable the taxpayers to post their concerns and get their questions answered by the tax authorities leading to an inclusionary and transparent environment. Another essential component relates to transparency in the application of tax provisions as well. Informing the public why those changes are necessary and how they will benefit social and economic growth can go a long way in changing the people's perception about the fairness of the tax system.

**Improve Taxpayer Support Services:** The support services need to be well developed in order to help the taxpayers to better understand the new rules and regulations to which they have to adhere. Creating distinct helplines and web inquiry services can provide efficient and correct answers to taxpayers' questions. In the same way, undertaking the taxpayer education programs would provide further improvements in the knowledge of the tax responsibilities and the advantage of cooperating. Digital learning methods such as workshops, webinars or online courses may be used to convey information about the changed regulation provisions as well as how one can meet those changes.

**Incentivize Compliance:** Bonuses can greatly help encourage taxpayers to pay heed to fresh guidelines within the shortest time possible. It is possible for example to offer rebates on the taxes paid for early submission of tax returns or simply offer bonuses to taxpayers who

submit their returns fully and on time. On the other hand, imposing a fair and efficient penalty mechanism for persons who fail to observe the required standards encourages non-compliance. It becomes crucial to implement the outcomes of non-compliance by effectively passing a message that will make the taxpayers conform to the established rules (Abu & Gazi, 2020).

**Leverage Technology:** Through embracing technology features, the overall tax submission can be made easier and hence enhance the general compliance. Enhancing the features of electronic filing systems as means of filing taxes can help make the process easier, secure, and easily accessible to everybody. Further, it is also concluded that data analytics can be used to determine such patterns of non-compliance and consequently seek to address them. Looking at the taxpayer information, realizable challenges can be identified, and thus, effective solutions can be formulated for these issues.

**Continuous Monitoring and Evaluation:** It is therefore important to conduct a regular evaluative assessment of the new regulations as well as the strategies that have been put in place. It is of essence to recognize that getting feedback and conducting surveys will help the state to identify some of the hardships faced and successes achieved within the current tax system. However, further improvement may be achieved if benchmarks are set to measure the effectiveness of the communication initiatives and the support services to the taxpayers as well as the compliance promotion incentives. It is for this reason that reviewing these metrics is done on a regular basis so as to incorporate any changes or improvements that may be deemed necessary (Ahmed & Faisal, 2021).

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### 3.7 Appendix

	A	B	D	E	F	G	H	I	J
1	ProjectRef	Reactions	overall feelin	opinion on the fair	level of awarene	How well do you understand the c	acceptance	Impact on spending t	it
2	Anonymous-1	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
3	Anonymous-2	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
4	Anonymous-3	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
5	Anonymous-4	aware of	Positive	Fair	High	Clear	Accepting	No Change	
6	Anonymous-5	aware of	Positive	Fair	High	Clear	Accepting	No Change	
7	Anonymous-6	aware of	Positive	Fair	High	Clear	Accepting	No Change	
8	Anonymous-7	aware of	Positive	Fair	High	Clear	Accepting	No Change	
9	Anonymous-8	aware of	Positive	Fair	High	Clear	Accepting	No Change	
10	Anonymous-9	aware of	Positive	Fair	High	Clear	Accepting	No Change	
11	Anonymous-10	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
12	Anonymous-11	aware of	Positive	Fair	High	Clear	Accepting	No Change	
13	Anonymous-12	aware of	Positive	Fair	High	Clear	Accepting	No Change	
14	Anonymous-13	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
15	Anonymous-14	aware of	Positive	Fair	High	Clear	Accepting	No Change	
16	Anonymous-15	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
17	Anonymous-16	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
18	Anonymous-17	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
19	Anonymous-18	aware of	Positive	Fair	High	Clear	Accepting	No Change	
20	Anonymous-19	aware of	Positive	Fair	High	Clear	Accepting	No Change	
21	Anonymous-20	aware of	Positive	Fair	High	Clear	Accepting	No Change	
22	Anonymous-21	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
23	Anonymous-22	aware of	Positive	Fair	High	Clear	Accepting	No Change	
24	Anonymous-23	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
25	Anonymous-24	aware of	Positive	Fair	High	Clear	Accepting	No Change	
26	Anonymous-25	aware of	Positive	Fair	High	Clear	Accepting	No Change	
27	Anonymous-26	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
28	Anonymous-27	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased	
29	Anonymous-28	aware of	Positive	Fair	High	Clear	Accepting	No Change	
30	Anonymous-29	aware of	Positive	Fair	High	Clear	Accepting	No Change	
31	Anonymous-30	aware of	Positive	Fair	High	Clear	Accepting	No Change	
32	Anonymous-31	aware of	Positive	Fair	High	Clear	Accepting	No Change	
33	Anonymous-32	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
34	Anonymous-33	aware of	Positive	Fair	High	Clear	Accepting	No Change	
35	Anonymous-34	aware of	Positive	Fair	High	Clear	Accepting	No Change	
36	Anonymous-35	aware of	Positive	Fair	High	Clear	Accepting	No Change	
37	Anonymous-36	Did not know about the new policy	Negative	Unfair	Low	Unclear	Resistant	Decreased	
38	Anonymous-37	aware of	Positive	Fair	High	Clear	Accepting	No Change	
39	Anonymous-38	aware of	Positive	Fair	High	Clear	Accepting	No Change	
40	Anonymous-39	aware of	Positive	Fair	High	Clear	Accepting	No Change	
41	Anonymous-40	aware of	Positive	Fair	High	Clear	Accepting	No Change	
42	Anonymous-41	aware of	Positive	Fair	High	Clear	Accepting	No Change	
43	Anonymous-42	aware of	Positive	Fair	High	Clear	Accepting	No Change	
44	Anonymous-43	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
45	Anonymous-44	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	No Change	
46	Anonymous-45	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	No Change	
47	Anonymous-46	aware of	Positive	Fair	High	Clear	Accepting	No Change	
48	Anonymous-47	aware of	Positive	Fair	High	Clear	Accepting	No Change	
49	Anonymous-48	aware of	Positive	Fair	High	Clear	Accepting	No Change	
50	Anonymous-49	aware of	Positive	Fair	High	Clear	Accepting	No Change	
51	Anonymous-50	aware of	Positive	Fair	High	Clear	Accepting	No Change	
52	Anonymous-51	aware of	Positive	Fair	High	Clear	Accepting	No Change	
53	Anonymous-52	aware of	Positive	Fair	High	Clear	Accepting	No Change	
54	Anonymous-53	aware of	Positive	Fair	High	Clear	Accepting	No Change	
55	Anonymous-54	aware of	Positive	Fair	High	Clear	Accepting	No Change	
56	Anonymous-55	aware of	Positive	Fair	High	Clear	Accepting	No Change	
57	Anonymous-57	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	No Change	



	A	B	D	E	F	G	H	I
1	ProjectRef	Reactions	overall feelin	opinion on the fairn	level of awarene	How well do you understand the c	acceptance	Impact on spending h
58	Anonymous-58	aware of	Positive	Fair	High	Clear	Accepting	No Change
59	Anonymous-59	aware of	Positive	Fair	High	Clear	Accepting	No Change
60	Anonymous-60	aware of	Positive	Fair	High	Clear	Accepting	No Change
61	Anonymous-61	aware of	Positive	Fair	High	Clear	Accepting	No Change
62	Anonymous-62	aware of	Positive	Fair	High	Clear	Accepting	No Change
63	Anonymous-63	aware of	Positive	Fair	High	Clear	Accepting	No Change
64	Anonymous-64	aware of	Positive	Fair	High	Clear	Accepting	No Change
65	Anonymous-65	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
66	Anonymous-66	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
67	Anonymous-67	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
68	Anonymous-68	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
69	Anonymous-69	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased
70	Anonymous-71	aware of	Positive	Fair	High	Clear	Accepting	No Change
71	Anonymous-72	aware of	Positive	Fair	High	Clear	Accepting	No Change
72	Anonymous-73	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
73	Anonymous-74	aware of	Positive	Fair	High	Clear	Accepting	No Change
74	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
75	Anonymous-76	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	No Change
76	Anonymous-77	aware of	Positive	Fair	High	Clear	Accepting	No Change
77	Anonymous-78	aware of	Positive	Fair	High	Clear	Accepting	No Change
78	Anonymous-79	aware of	Positive	Fair	High	Clear	Accepting	No Change
79	Anonymous-80	aware of	Positive	Fair	High	Clear	Accepting	No Change
80	Anonymous-81	aware of	Positive	Fair	High	Clear	Accepting	No Change
81	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change
82	Anonymous-83	aware of	Positive	Fair	High	Clear	Accepting	No Change
83	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change
84	Anonymous-85	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased
85	Anonymous-86	aware of	Positive	Fair	High	Clear	Accepting	No Change
86	Anonymous-87	aware of	Positive	Fair	High	Clear	Accepting	No Change
87	Anonymous-88	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
88	Anonymous-89	aware of	Positive	Fair	High	Clear	Accepting	No Change
89	Anonymous-90	aware of	Positive	Fair	High	Clear	Accepting	No Change
90	Anonymous-91	aware of	Positive	Fair	High	Clear	Accepting	No Change
91	Anonymous-92	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
92	Anonymous-93	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
93	Anonymous-94	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	No Change
94	Anonymous-95	aware of	Positive	Fair	High	Clear	Accepting	No Change
95	Anonymous-96	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
96	Anonymous-97	aware of	Positive	Fair	High	Clear	Accepting	No Change
97	Anonymous-98	aware of	Positive	Fair	High	Clear	Accepting	No Change
98	Anonymous-99	aware of	Positive	Fair	High	Clear	Accepting	No Change
99	Anonymous-100	aware of	Positive	Fair	High	Clear	Accepting	No Change
100	Anonymous-101	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased
101	Anonymous-102	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased
102	Anonymous-103	aware of	Positive	Fair	High	Clear	Accepting	No Change
103	Anonymous-104	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	No Change
104	Anonymous-105	aware of	Positive	Fair	High	Clear	Accepting	No Change
105	Anonymous-106	aware of	Positive	Fair	High	Clear	Accepting	No Change
106	Anonymous-107	aware of	Positive	Fair	High	Clear	Accepting	No Change
107	Anonymous-108	aware of	Positive	Fair	High	Clear	Accepting	No Change
108	Anonymous-109	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
109	Anonymous-110	aware of	Positive	Fair	High	Clear	Accepting	No Change
110	Anonymous-111	aware of	Positive	Fair	High	Clear	Accepting	No Change
111	Anonymous-112	aware of	Positive	Fair	High	Clear	Accepting	No Change
112	Anonymous-113	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
113	Anonymous-114	aware of	Positive	Fair	High	Clear	Accepting	No Change

	A	B	D	E	F	G	H	I	J
1	ProjectRef	Reactions	overall feelin	opinion on the fair	level of awaren	How well do you understand the c	acceptance	Impact on spending h	tit
114	Anonymous-11E	aware of	Positive	Fair	High	Clear	Accepting	No Change	
115	Anonymous-11E	aware of	Positive	Fair	High	Clear	Accepting	No Change	
116	Anonymous-11E	aware of	Positive	Fair	High	Clear	Accepting	No Change	
117	Anonymous-11E	aware of	Positive	Fair	High	Clear	Accepting	No Change	
118	Anonymous-11E	aware of	Positive	Fair	High	Clear	Accepting	No Change	
119	Anonymous-12I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
120	Anonymous-12I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
121	Anonymous-12I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
122	Anonymous-12I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
123	Anonymous-12I	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
124	Anonymous-12I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
125	Anonymous-12I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
126	Anonymous-12I	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
127	Anonymous-12I	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased	
128	Anonymous-13I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
129	Anonymous-13I	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	No Change	
130	Anonymous-13I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
131	Anonymous-13I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
132	Anonymous-13I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
133	Anonymous-13I	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	No Change	
134	Anonymous-13I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
135	Anonymous-13I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
136	Anonymous-13I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
137	Anonymous-13I	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	No Change	
138	Anonymous-14I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
139	Anonymous-14I	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased	
140	Anonymous-14I	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
141	Anonymous-14I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
142	Anonymous-14I	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
143	Anonymous-14I	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
144	Anonymous-14I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
145	Anonymous-14I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
146	Anonymous-14I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
147	Anonymous-14I	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	No Change	
148	Anonymous-15I	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased	
149	Anonymous-15I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
150	Anonymous-15I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
151	Anonymous-15I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
152	Anonymous-15I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
153	Anonymous-15I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
154	Anonymous-15I	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	No Change	
155	Anonymous-15I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
156	Anonymous-15I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
157	Anonymous-15I	aware of	Positive	Fair	High	Clear	Accepting	No Change	
158	Anonymous-16I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
159	Anonymous-16I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
160	Anonymous-16I	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	No Change	
161	Anonymous-16I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
162	Anonymous-16I	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	No Change	
163	Anonymous-16I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
164	Anonymous-16I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
165	Anonymous-16I	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
166	Anonymous-16I	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
167	Anonymous-16I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
168	Anonymous-17I	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
169	Anonymous-17I	aware of	Positive	Fair	High	Clear	Accepting	No Change	

	A	B	D	E	F	G	H	I	J
1	ProjectRef	Reactions	overall feelin	opinion on the fair	level of awaren	How well do you understand the c	acceptance	Impact on spending	tit
170	Anonymous-17	aware of	Positive	Fair	High	Clear	Accepting	No Change	
171	Anonymous-17	aware of	Positive	Fair	High	Clear	Accepting	No Change	
172	Anonymous-17	aware of	Positive	Fair	High	Clear	Accepting	No Change	
173	Anonymous-17	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
174	Anonymous-17	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
175	Anonymous-17	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
176	Anonymous-17	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	No Change	
177	Anonymous-17	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
178	Anonymous-18	aware of	Positive	Fair	High	Clear	Accepting	No Change	
179	Anonymous-18	aware of	Positive	Fair	High	Clear	Accepting	No Change	
180	Anonymous-18	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
181	Anonymous-18	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
182	Anonymous-18	aware of	Positive	Fair	High	Clear	Accepting	No Change	
183	Anonymous-18	aware of	Positive	Fair	High	Clear	Accepting	No Change	
184	Anonymous-18	aware of	Positive	Fair	High	Clear	Accepting	No Change	
185	Anonymous-18	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
186	Anonymous-18	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
187	Anonymous-18	aware of	Positive	Fair	High	Clear	Accepting	No Change	
188	Anonymous-19	aware of	Positive	Fair	High	Clear	Accepting	No Change	
189	Anonymous-19	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
190	Anonymous-19	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
191	Anonymous-19	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
192	Anonymous-19	aware of	Positive	Fair	High	Clear	Accepting	No Change	
193	Anonymous-19	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased	
194	Anonymous-19	aware of	Positive	Fair	High	Clear	Accepting	No Change	
195	Anonymous-19	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
196	Anonymous-19	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
197	Anonymous-19	aware of	Positive	Fair	High	Clear	Accepting	No Change	
198	Anonymous-20	aware of	Positive	Fair	High	Clear	Accepting	No Change	
199	Anonymous-20	aware of	Positive	Fair	High	Clear	Accepting	No Change	
200	Anonymous-20	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
201	Anonymous-20	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
202	Anonymous-20	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
203	Anonymous-20	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
204	Anonymous-20	aware of	Positive	Fair	High	Clear	Accepting	No Change	
205	Anonymous-20	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
206	Anonymous-20	aware of	Positive	Fair	High	Clear	Accepting	No Change	
207	Anonymous-20	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
208	Anonymous-21	aware of	Positive	Fair	High	Clear	Accepting	No Change	
209	Anonymous-21	aware of	Positive	Fair	High	Clear	Accepting	No Change	
210	Anonymous-21	aware of	Positive	Fair	High	Clear	Accepting	No Change	
211	Anonymous-21	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
212	Anonymous-21	aware of	Positive	Fair	High	Clear	Accepting	No Change	
213	Anonymous-21	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased	
214	Anonymous-21	abroad	Positive	Fair	High	Partially Clear	Accepting	No Change	
215	Anonymous-21	aware of	Positive	Fair	High	Clear	Accepting	No Change	
216	Anonymous-21	aware of	Positive	Fair	High	Clear	Accepting	No Change	
217	Anonymous-21	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
218	Anonymous-22	aware of	Positive	Fair	High	Clear	Accepting	No Change	
219	Anonymous-22	aware of	Positive	Fair	High	Clear	Accepting	No Change	
220	Anonymous-22	aware of	Positive	Fair	High	Clear	Accepting	No Change	
221	Anonymous-22	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
222	Anonymous-22	aware of	Positive	Fair	High	Clear	Accepting	No Change	
223	Anonymous-22	aware of	Positive	Fair	High	Clear	Accepting	No Change	
224	Anonymous-22	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
225	Anonymous-22	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	

	A	B	D	E	F	G	H	I	J
1	ProjectRef	Reactions	overall feelin	opinion on the fair	level of awaren	How well do you understand the	acceptance	Impact on spending	tit
226	Anonymous-22	abroad	Negative	Unfair	Low	Partially Clear	Resistant	Decreased	
227	Anonymous-22	aware of	Positive	Fair	High	Clear	Accepting	No Change	
228	Anonymous-23	aware of	Positive	Fair	High	Clear	Accepting	No Change	
229	Anonymous-23	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
230	Anonymous-23	abroad	Negative	Unfair	Low	Partially Clear	Resistant	Decreased	
231	Anonymous-23	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	No Change	
232	Anonymous-23	aware of	Positive	Fair	High	Clear	Accepting	No Change	
233	Anonymous-23	aware of	Positive	Fair	High	Clear	Accepting	No Change	
234	Anonymous-23	aware of	Positive	Fair	High	Clear	Accepting	No Change	
235	Anonymous-23	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	No Change	
236	Anonymous-23	Did not know about the new policy	Negative	Unfair	Low	Unclear	Resistant	Decreased	
237	Anonymous-23	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
238	Anonymous-24	aware of	Positive	Fair	High	Clear	Accepting	No Change	
239	Anonymous-24	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
240	Anonymous-24	aware of	Positive	Fair	High	Clear	Accepting	No Change	
241	Anonymous-24	aware of	Positive	Fair	High	Clear	Accepting	No Change	
242	Anonymous-24	aware of	Positive	Fair	High	Clear	Accepting	No Change	
243	Anonymous-24	aware of	Positive	Fair	High	Clear	Accepting	No Change	
244	Anonymous-24	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
245	Anonymous-24	abroad	Positive	Fair	High	Partially Clear	Accepting	No Change	
246	Anonymous-24	aware of	Positive	Fair	High	Clear	Accepting	No Change	
247	Anonymous-24	aware of	Positive	Fair	High	Clear	Accepting	No Change	
248	Anonymous-25	aware of	Positive	Fair	High	Clear	Accepting	No Change	
249	Anonymous-25	aware of	Positive	Fair	High	Clear	Accepting	No Change	
250	Anonymous-25	aware of	Positive	Fair	High	Clear	Accepting	No Change	
251	Anonymous-25	aware of	Positive	Fair	High	Clear	Accepting	No Change	
252	Anonymous-25	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
253	Anonymous-25	aware of	Positive	Fair	High	Clear	Accepting	No Change	
254	Anonymous-25	aware of	Positive	Fair	High	Clear	Accepting	No Change	
255	Anonymous-25	aware of	Positive	Fair	High	Clear	Accepting	No Change	
256	Anonymous-25	abroad	Negative	Unfair	Low	Partially Clear	Resistant	Decreased	
257	Anonymous-25	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
258	Anonymous-26	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
259	Anonymous-26	aware of	Positive	Fair	High	Clear	Accepting	No Change	
260	Anonymous-26	aware of	Positive	Fair	High	Clear	Accepting	No Change	
261	Anonymous-26	aware of	Positive	Fair	High	Clear	Accepting	No Change	
262	Anonymous-26	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
263	Anonymous-26	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
264	Anonymous-26	aware of	Positive	Fair	High	Clear	Accepting	No Change	
265	Anonymous-26	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
266	Anonymous-26	aware of	Positive	Fair	High	Clear	Accepting	No Change	
267	Anonymous-26	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
268	Anonymous-27	aware of	Positive	Fair	High	Clear	Accepting	No Change	
269	Anonymous-27	aware of	Positive	Fair	High	Clear	Accepting	No Change	
270	Anonymous-27	aware of	Positive	Fair	High	Clear	Accepting	No Change	
271	Anonymous-27	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased	
272	Anonymous-27	aware of	Positive	Fair	High	Clear	Accepting	No Change	
273	Anonymous-27	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
274	Anonymous-27	aware of	Positive	Fair	High	Clear	Accepting	No Change	
275	Anonymous-27	aware of	Positive	Fair	High	Clear	Accepting	No Change	
276	Anonymous-27	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
277	Anonymous-27	Did not know about the new policy	Negative	Unfair	Low	Unclear	Resistant	Decreased	
278	Anonymous-28	aware of	Positive	Fair	High	Clear	Accepting	No Change	
279	Anonymous-28	aware of	Positive	Fair	High	Clear	Accepting	No Change	
280	Anonymous-28	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
281	Anonymous-28	aware of	Positive	Fair	High	Clear	Accepting	No Change	

	A	B	D	E	F	G	H	I
1	ProjectRef	Reactions	overall feelin	opinion on the fair	level of awarene	How well do you understand the c	acceptance	Impact on spending h
282	Anonymous-28	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
283	Anonymous-28	aware of	Positive	Fair	High	Clear	Accepting	No Change
284	Anonymous-28	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
285	Anonymous-28	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
286	Anonymous-28	aware of	Positive	Fair	High	Clear	Accepting	No Change
287	Anonymous-28	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased
288	Anonymous-29	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased
289	Anonymous-29	aware of	Positive	Fair	High	Clear	Accepting	No Change
290	Anonymous-29	aware of	Positive	Fair	High	Clear	Accepting	No Change
291	Anonymous-29	aware of	Positive	Fair	High	Clear	Accepting	No Change
292	Anonymous-29	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased
293	Anonymous-29	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
294	Anonymous-29	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
295	Anonymous-29	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
296	Anonymous-29	aware of	Positive	Fair	High	Clear	Accepting	No Change
297	Anonymous-29	aware of	Positive	Fair	High	Clear	Accepting	No Change
298	Anonymous-30	aware of	Neutral	Fair	High	Clear	Accepting	No Change
299	Anonymous-30	aware of	Neutral	Fair	High	Clear	Accepting	No Change
300	Anonymous-30	aware of	Neutral	Fair	High	Clear	Accepting	No Change
301	Anonymous-30	aware of	Neutral	Fair	High	Clear	Accepting	No Change
302	Anonymous-30	aware of	Neutral	Fair	High	Clear	Accepting	No Change
303	Anonymous-30	aware of	Neutral	Fair	High	Clear	Accepting	No Change
304	Anonymous-30	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased
305	Anonymous-30	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased
306	Anonymous-30	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased
307	Anonymous-30	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
308	Anonymous-31	aware of	Neutral	Fair	High	Clear	Accepting	No Change
309	Anonymous-31	aware of	Neutral	Fair	High	Clear	Accepting	No Change
310	Anonymous-31	aware of	Neutral	Fair	High	Clear	Accepting	No Change
311	Anonymous-31	aware of	Neutral	Fair	High	Clear	Accepting	No Change
312	Anonymous-31	aware of	Positive	Fair	High	Clear	Accepting	No Change
313	Anonymous-31	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
314	Anonymous-31	aware of	Positive	Fair	High	Clear	Accepting	No Change
315	Anonymous-31	aware of	Positive	Fair	High	Clear	Accepting	No Change
316	Anonymous-31	aware of	Positive	Fair	High	Clear	Accepting	No Change
317	Anonymous-31	aware of	Positive	Fair	High	Clear	Accepting	No Change
318	Anonymous-32	aware of	Positive	Fair	High	Clear	Accepting	No Change
319	Anonymous-32	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
320	Anonymous-32	aware of	Positive	Fair	High	Clear	Accepting	No Change
321	Anonymous-32	aware of	Positive	Fair	High	Clear	Accepting	No Change
322	Anonymous-32	aware of	Positive	Fair	High	Clear	Accepting	No Change
323	Anonymous-32	aware of	Positive	Fair	High	Clear	Accepting	No Change
324	Anonymous-32	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased
325	Anonymous-32	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased
326	Anonymous-32	aware of	Positive	Fair	High	Clear	Accepting	No Change
327	Anonymous-32	aware of	Positive	Fair	High	Clear	Accepting	No Change
328	Anonymous-33	aware of	Positive	Fair	High	Clear	Accepting	No Change
329	Anonymous-33	aware of	Positive	Fair	High	Clear	Accepting	No Change
330	Anonymous-33	aware of	Positive	Fair	High	Clear	Accepting	No Change
331	Anonymous-33	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased
332	Anonymous-33	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased
333	Anonymous-33	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased
334	Anonymous-33	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased
335	Anonymous-33	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased
336	Anonymous-33	aware of	Positive	Fair	High	Clear	Accepting	No Change
337	Anonymous-33	aware of	Positive	Fair	High	Clear	Accepting	No Change

	A	B	D	E	F	G	H	I	
1	ProjectRef	Reactions	overall feelin	opinion on the fair	level of awarene	How well do you understand the c	acceptance	Impact on spending h	nit
338	Anonymous-34	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
339	Anonymous-34	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
340	Anonymous-34	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
341	Anonymous-34	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
342	Anonymous-34	aware of	Positive	Fair	High	Clear	Accepting	No Change	
343	Anonymous-34	aware of	Positive	Fair	High	Clear	Accepting	No Change	
344	Anonymous-34	aware of	Positive	Fair	High	Clear	Accepting	No Change	
345	Anonymous-34	aware of	Positive	Fair	High	Clear	Accepting	No Change	
346	Anonymous-34	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
347	Anonymous-34	aware of	Positive	Fair	High	Clear	Accepting	No Change	
348	Anonymous-35	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
349	Anonymous-35	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
350	Anonymous-35	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
351	Anonymous-35	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
352	Anonymous-35	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
353	Anonymous-35	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
354	Anonymous-35	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
355	Anonymous-35	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
356	Anonymous-35	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
357	Anonymous-35	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
358	Anonymous-36	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
359	Anonymous-36	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
360	Anonymous-36	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
361	Anonymous-36	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
362	Anonymous-36	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
363	Anonymous-36	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
364	Anonymous-36	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
365	Anonymous-36	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
366	Anonymous-36	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
367	Anonymous-36	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
368	Anonymous-37	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
369	Anonymous-37	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
370	Anonymous-37	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
371	Anonymous-37	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
372	Anonymous-37	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
373	Anonymous-37	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
374	Anonymous-37	aware of	Positive	Fair	High	Clear	Accepting	No Change	
375	Anonymous-37	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
376	Anonymous-38	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
377	Anonymous-38	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
378	Anonymous-38	aware of	Positive	Fair	High	Clear	Accepting	No Change	
379	Anonymous-38	aware of	Positive	Fair	High	Clear	Accepting	No Change	
380	Anonymous-38	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
381	Anonymous-38	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
382	Anonymous-38	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
383	Anonymous-38	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
384	Anonymous-38	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
385	Anonymous-38	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
386	Anonymous-39	aware of	Positive	Fair	High	Clear	Accepting	No Change	
387	Anonymous-39	aware of	Positive	Fair	High	Clear	Accepting	No Change	
388	Anonymous-39	aware of	Positive	Fair	High	Clear	Accepting	No Change	
389	Anonymous-39	aware of	Positive	Fair	High	Clear	Accepting	No Change	
390	Anonymous-39	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
391	Anonymous-39	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
392	Anonymous-39	aware of	Positive	Fair	High	Clear	Accepting	No Change	
393	Anonymous-39	aware of	Positive	Fair	High	Clear	Accepting	No Change	

	A	B	D	E	F	G	H	I	
1	ProjectRef	Reactions	overall feelin	opinion on the fairn	level of awarene	How well do you understand the c	acceptance	Impact on spending f	tit
394	Anonymous-39	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
395	Anonymous-40	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
396	Anonymous-40	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
397	Anonymous-40	aware of	Positive	Fair	High	Clear	Accepting	No Change	
398	Anonymous-40	aware of	Positive	Fair	High	Clear	Accepting	No Change	
399	Anonymous-40	aware of	Positive	Fair	High	Clear	Accepting	No Change	
400	Anonymous-40	aware of	Positive	Fair	High	Clear	Accepting	No Change	
401	Anonymous-40	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
402	Anonymous-40	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
403	Anonymous-40	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
404	Anonymous-40	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
405	Anonymous-41	aware of	Positive	Fair	High	Clear	Accepting	No Change	
406	Anonymous-41	aware of	Positive	Fair	High	Clear	Accepting	No Change	
407	Anonymous-41	aware of	Positive	Fair	High	Clear	Accepting	No Change	
408	Anonymous-41	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
409	Anonymous-41	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
410	Anonymous-41	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
411	Anonymous-41	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
412	Anonymous-41	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
413	Anonymous-41	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
414	Anonymous-41	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
415	Anonymous-42	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
416	Anonymous-42	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
417	Anonymous-42	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
418	Anonymous-42	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
419	Anonymous-42	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
420	Anonymous-42	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
421	Anonymous-42	aware of	Positive	Fair	High	Clear	Accepting	No Change	
422	Anonymous-42	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
423	Anonymous-43	aware of	Positive	Fair	High	Clear	Accepting	No Change	
424	Anonymous-43	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
425	Anonymous-43	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
426	Anonymous-43	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	No Change	
427	Anonymous-43	aware of	Positive	Fair	High	Clear	Accepting	No Change	
428	Anonymous-43	aware of	Positive	Fair	High	Clear	Accepting	No Change	
429	Anonymous-43	aware of	Positive	Fair	High	Clear	Accepting	No Change	
430	Anonymous-43	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
431	Anonymous-43	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
432	Anonymous-44	aware of	Positive	Fair	High	Clear	Accepting	No Change	
433	Anonymous-44	aware of	Positive	Fair	High	Clear	Accepting	No Change	
434	Anonymous-44	aware of	Positive	Fair	High	Clear	Accepting	No Change	
435	Anonymous-44	aware of	Positive	Fair	High	Clear	Accepting	No Change	
436	Anonymous-44	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
437	Anonymous-44	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
438	Anonymous-44	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
439	Anonymous-44	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
440	Anonymous-44	aware of	Positive	Fair	High	Clear	Accepting	No Change	
441	Anonymous-44	aware of	Positive	Fair	High	Clear	Accepting	No Change	
442	Anonymous-45	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased	
443	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
444	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
445	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
446	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
447	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
448	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
449	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	

	A	B	D	E	F	G	H	I	J
1	ProjectRef	Reactions	overall feelin	opinion on the fair	level of awaren	How well do you understand the c	acceptance	Impact on spending h	rit
394	Anonymous-39	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
395	Anonymous-40	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
396	Anonymous-40	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
397	Anonymous-40	aware of	Positive	Fair	High	Clear	Accepting	No Change	
398	Anonymous-40	aware of	Positive	Fair	High	Clear	Accepting	No Change	
399	Anonymous-40	aware of	Positive	Fair	High	Clear	Accepting	No Change	
400	Anonymous-40	aware of	Positive	Fair	High	Clear	Accepting	No Change	
401	Anonymous-40	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
402	Anonymous-40	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
403	Anonymous-40	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
404	Anonymous-40	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
405	Anonymous-41	aware of	Positive	Fair	High	Clear	Accepting	No Change	
406	Anonymous-41	aware of	Positive	Fair	High	Clear	Accepting	No Change	
407	Anonymous-41	aware of	Positive	Fair	High	Clear	Accepting	No Change	
408	Anonymous-41	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
409	Anonymous-41	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
410	Anonymous-41	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
411	Anonymous-41	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
412	Anonymous-41	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
413	Anonymous-41	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
414	Anonymous-41	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
415	Anonymous-42	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
416	Anonymous-42	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
417	Anonymous-42	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
418	Anonymous-42	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
419	Anonymous-42	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
420	Anonymous-42	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
421	Anonymous-42	aware of	Positive	Fair	High	Clear	Accepting	No Change	
422	Anonymous-42	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
423	Anonymous-43	aware of	Positive	Fair	High	Clear	Accepting	No Change	
424	Anonymous-43	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
425	Anonymous-43	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
426	Anonymous-43	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	No Change	
427	Anonymous-43	aware of	Positive	Fair	High	Clear	Accepting	No Change	
428	Anonymous-43	aware of	Positive	Fair	High	Clear	Accepting	No Change	
429	Anonymous-43	aware of	Positive	Fair	High	Clear	Accepting	No Change	
430	Anonymous-43	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
431	Anonymous-43	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
432	Anonymous-44	aware of	Positive	Fair	High	Clear	Accepting	No Change	
433	Anonymous-44	aware of	Positive	Fair	High	Clear	Accepting	No Change	
434	Anonymous-44	aware of	Positive	Fair	High	Clear	Accepting	No Change	
435	Anonymous-44	aware of	Positive	Fair	High	Clear	Accepting	No Change	
436	Anonymous-44	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
437	Anonymous-44	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
438	Anonymous-44	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
439	Anonymous-44	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
440	Anonymous-44	aware of	Positive	Fair	High	Clear	Accepting	No Change	
441	Anonymous-44	aware of	Positive	Fair	High	Clear	Accepting	No Change	
442	Anonymous-45	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased	
443	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
444	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
445	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
446	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
447	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
448	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
449	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	



	A	B	D	E	F	G	H	I	
1	ProjectRef	Reactions	overall feelin	opinion on the fair	level of awaren	How well do you understand the c	acceptance	Impact on spending f	it
450	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
451	Anonymous-45	aware of	Positive	Fair	High	Clear	Accepting	No Change	
452	Anonymous-46	aware of	Positive	Fair	High	Clear	Accepting	No Change	
453	Anonymous-46	aware of	Positive	Fair	High	Clear	Accepting	No Change	
454	Anonymous-46	aware of	Positive	Fair	High	Clear	Accepting	No Change	
455	Anonymous-46	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
456	Anonymous-46	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
457	Anonymous-46	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
458	Anonymous-46	aware of	Positive	Fair	High	Clear	Accepting	No Change	
459	Anonymous-46	aware of	Positive	Fair	High	Clear	Accepting	No Change	
460	Anonymous-46	aware of	Positive	Fair	High	Clear	Accepting	No Change	
461	Anonymous-46	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
462	Anonymous-47	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
463	Anonymous-47	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
464	Anonymous-47	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
465	Anonymous-47	aware of	Positive	Fair	High	Clear	Accepting	No Change	
466	Anonymous-47	aware of	Positive	Fair	High	Clear	Accepting	No Change	
467	Anonymous-47	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased	
468	Anonymous-47	aware of	Positive	Fair	High	Clear	Accepting	No Change	
469	Anonymous-47	aware of	Positive	Fair	High	Clear	Accepting	No Change	
470	Anonymous-47	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
471	Anonymous-47	aware of	Positive	Fair	High	Clear	Accepting	No Change	
472	Anonymous-48	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
473	Anonymous-48	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
474	Anonymous-48	aware of	Positive	Fair	High	Clear	Accepting	No Change	
475	Anonymous-48	aware of	Positive	Fair	High	Clear	Accepting	No Change	
476	Anonymous-48	aware of	Positive	Fair	High	Clear	Accepting	No Change	
477	Anonymous-48	aware of	Positive	Fair	High	Clear	Accepting	No Change	
478	Anonymous-48	aware of	Positive	Fair	High	Clear	Accepting	No Change	
479	Anonymous-48	aware of	Positive	Fair	High	Clear	Accepting	No Change	
480	Anonymous-48	aware of	Positive	Fair	High	Clear	Accepting	No Change	
481	Anonymous-48	aware of	Positive	Fair	High	Clear	Accepting	No Change	
482	Anonymous-49	aware of	Positive	Fair	High	Clear	Accepting	No Change	
483	Anonymous-49	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
484	Anonymous-49	aware of	Positive	Fair	High	Clear	Accepting	No Change	
485	Anonymous-49	aware of	Positive	Fair	High	Clear	Accepting	No Change	
486	Anonymous-49	aware of	Positive	Fair	High	Clear	Accepting	No Change	
487	Anonymous-49	aware of	Positive	Fair	High	Clear	Accepting	No Change	
488	Anonymous-49	aware of	Positive	Fair	High	Clear	Accepting	No Change	
489	Anonymous-49	aware of	Positive	Fair	High	Clear	Accepting	No Change	
490	Anonymous-49	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
491	Anonymous-49	aware of	Positive	Fair	High	Clear	Accepting	No Change	
492	Anonymous-50	aware of	Positive	Fair	High	Clear	Accepting	No Change	
493	Anonymous-50	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
494	Anonymous-50	aware of	Positive	Fair	High	Clear	Accepting	No Change	
495	Anonymous-50	aware of	Positive	Fair	High	Clear	Accepting	No Change	
496	Anonymous-50	aware of	Positive	Fair	High	Clear	Accepting	No Change	
497	Anonymous-50	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
498	Anonymous-50	aware of	Positive	Fair	High	Clear	Accepting	No Change	
499	Anonymous-50	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
500	Anonymous-50	aware of	Positive	Fair	High	Clear	Accepting	No Change	
501	Anonymous-50	aware of	Positive	Fair	High	Clear	Accepting	No Change	
502	Anonymous-51	aware of	Positive	Fair	High	Clear	Accepting	No Change	
503	Anonymous-51	aware of	Positive	Fair	High	Clear	Accepting	No Change	
504	Anonymous-51	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
505	Anonymous-51	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	

	A	B	D	E	F	G	H	I	J
1	ProjectRef	Reactions	overall feelin	opinion on the fair	level of awaren	How well do you understand the c	acceptance	Impact on spending h	it
505	Anonymous-51	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
506	Anonymous-51	aware of	Positive	Fair	High	Clear	Accepting	No Change	
507	Anonymous-51	aware of	Positive	Fair	High	Clear	Accepting	No Change	
508	Anonymous-51	aware of	Positive	Fair	High	Clear	Accepting	No Change	
509	Anonymous-51	aware of	Positive	Fair	High	Clear	Accepting	No Change	
510	Anonymous-51	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
511	Anonymous-51	aware of	Positive	Fair	High	Clear	Accepting	No Change	
512	Anonymous-52	aware of	Positive	Fair	High	Clear	Accepting	No Change	
513	Anonymous-52	aware of	Positive	Fair	High	Clear	Accepting	No Change	
514	Anonymous-52	aware of	Positive	Fair	High	Clear	Accepting	No Change	
515	Anonymous-52	aware of	Positive	Fair	High	Clear	Accepting	No Change	
516	Anonymous-52	aware of	Positive	Fair	High	Clear	Accepting	No Change	
517	Anonymous-52	aware of	Positive	Fair	High	Clear	Accepting	No Change	
518	Anonymous-52	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
519	Anonymous-52	aware of	Positive	Fair	High	Clear	Accepting	No Change	
520	Anonymous-52	aware of	Positive	Fair	High	Clear	Accepting	No Change	
521	Anonymous-52	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
522	Anonymous-53	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
523	Anonymous-53	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
524	Anonymous-53	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
525	Anonymous-53	aware of	Positive	Fair	High	Clear	Accepting	No Change	
526	Anonymous-53	aware of	Positive	Fair	High	Clear	Accepting	No Change	
527	Anonymous-53	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
528	Anonymous-53	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
529	Anonymous-53	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
530	Anonymous-53	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
531	Anonymous-53	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
532	Anonymous-54	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
533	Anonymous-54	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
534	Anonymous-54	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
535	Anonymous-54	aware of	Positive	Fair	High	Clear	Accepting	No Change	
536	Anonymous-54	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
537	Anonymous-54	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
538	Anonymous-54	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
539	Anonymous-54	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
540	Anonymous-54	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
541	Anonymous-54	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
542	Anonymous-55	aware of	Positive	Fair	High	Clear	Accepting	No Change	
543	Anonymous-55	aware of	Positive	Fair	High	Clear	Accepting	No Change	
544	Anonymous-55	aware of	Positive	Fair	High	Clear	Accepting	No Change	
545	Anonymous-55	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
546	Anonymous-55	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
547	Anonymous-55	aware of	Positive	Fair	High	Clear	Accepting	No Change	
548	Anonymous-55	aware of	Positive	Fair	High	Clear	Accepting	No Change	
549	Anonymous-55	aware of	Positive	Fair	High	Clear	Accepting	No Change	
550	Anonymous-55	aware of	Positive	Fair	High	Clear	Accepting	No Change	
551	Anonymous-55	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
552	Anonymous-56	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
553	Anonymous-56	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
554	Anonymous-56	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
555	Anonymous-56	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
556	Anonymous-56	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
557	Anonymous-56	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
558	Anonymous-56	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
559	Anonymous-56	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
560	Anonymous-56	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	

	A	B	D	E	F	G	H	I	J
1	ProjectRef	Reactions	overall feelin	opinion on the fair	level of awaren	How well do you understand the c	acceptance	Impact on spending	
560	Anonymous-56	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
561	Anonymous-56	aware of	Positive	Fair	High	Clear	Accepting	No Change	
562	Anonymous-57	aware of	Positive	Fair	High	Clear	Accepting	No Change	
563	Anonymous-57	aware of	Positive	Fair	High	Clear	Accepting	No Change	
564	Anonymous-57	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
565	Anonymous-57	aware of	Positive	Fair	High	Clear	Accepting	No Change	
566	Anonymous-57	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
567	Anonymous-57	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
568	Anonymous-57	aware of	Positive	Fair	High	Clear	Accepting	No Change	
569	Anonymous-57	aware of	Positive	Fair	High	Clear	Accepting	No Change	
570	Anonymous-57	aware of	Positive	Fair	High	Clear	Accepting	No Change	
571	Anonymous-57	aware of	Positive	Fair	High	Clear	Accepting	No Change	
572	Anonymous-58	aware of	Positive	Fair	High	Clear	Accepting	No Change	
573	Anonymous-58	aware of	Positive	Fair	High	Clear	Accepting	No Change	
574	Anonymous-58	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
575	Anonymous-58	aware of	Positive	Fair	High	Clear	Accepting	No Change	
576	Anonymous-58	aware of	Positive	Fair	High	Clear	Accepting	No Change	
577	Anonymous-58	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
578	Anonymous-58	aware of	Positive	Fair	High	Clear	Accepting	No Change	
579	Anonymous-58	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
580	Anonymous-58	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
581	Anonymous-58	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased	
582	Anonymous-59	aware of	Positive	Fair	High	Clear	Accepting	No Change	
583	Anonymous-59	aware of	Positive	Fair	High	Clear	Accepting	No Change	
584	Anonymous-59	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
585	Anonymous-59	aware of	Positive	Fair	High	Clear	Accepting	No Change	
586	Anonymous-59	aware of	Positive	Fair	High	Clear	Accepting	No Change	
587	Anonymous-59	aware of	Positive	Fair	High	Clear	Accepting	No Change	
588	Anonymous-59	aware of	Positive	Fair	High	Clear	Accepting	No Change	
589	Anonymous-59	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
590	Anonymous-59	aware of	Positive	Fair	High	Clear	Accepting	No Change	
591	Anonymous-59	aware of	Positive	Fair	High	Clear	Accepting	No Change	
592	Anonymous-60	aware of	Positive	Fair	High	Clear	Accepting	No Change	
593	Anonymous-60	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
594	Anonymous-60	aware of	Positive	Fair	High	Clear	Accepting	No Change	
595	Anonymous-60	aware of	Positive	Fair	High	Clear	Accepting	No Change	
596	Anonymous-60	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
597	Anonymous-60	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
598	Anonymous-60	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
599	Anonymous-60	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
600	Anonymous-60	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
601	Anonymous-60	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
602	Anonymous-61	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
603	Anonymous-61	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
604	Anonymous-61	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
605	Anonymous-61	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
606	Anonymous-61	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
607	Anonymous-61	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
608	Anonymous-61	aware of	Positive	Fair	High	Clear	Accepting	No Change	
609	Anonymous-61	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
610	Anonymous-61	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
611	Anonymous-61	aware of	Positive	Fair	High	Clear	Accepting	No Change	
612	Anonymous-62	aware of	Positive	Fair	High	Clear	Accepting	No Change	
613	Anonymous-62	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased	
614	Anonymous-62	aware of	Positive	Fair	High	Clear	Accepting	No Change	
615	Anonymous-62	aware of	Positive	Fair	High	Clear	Accepting	No Change	

	A	B	D	E	F	G	H	I
1	ProjectRef	Reactions	overall feelin	opinion on the fairr	level of awaren	How well do you understand the c	acceptance	Impact on spending h
617	Anonymous-62	aware of	Positive	Fair	High	Clear	Accepting	No Change
618	Anonymous-62	aware of	Positive	Fair	High	Clear	Accepting	No Change
619	Anonymous-62	aware of	Positive	Fair	High	Clear	Accepting	No Change
620	Anonymous-62	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
621	Anonymous-62	aware of	Positive	Fair	High	Clear	Accepting	No Change
622	Anonymous-63	aware of	Positive	Fair	High	Clear	Accepting	No Change
623	Anonymous-63	aware of	Positive	Fair	High	Clear	Accepting	No Change
624	Anonymous-63	aware of	Positive	Fair	High	Clear	Accepting	No Change
625	Anonymous-63	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
626	Anonymous-63	aware of	Positive	Fair	High	Clear	Accepting	No Change
627	Anonymous-63	aware of	Positive	Fair	High	Clear	Accepting	No Change
628	Anonymous-63	aware of	Positive	Fair	High	Clear	Accepting	No Change
629	Anonymous-63	aware of	Positive	Fair	High	Clear	Accepting	No Change
630	Anonymous-63	aware of	Positive	Fair	High	Clear	Accepting	No Change
631	Anonymous-63	aware of	Positive	Fair	High	Clear	Accepting	No Change
632	Anonymous-64	aware of	Positive	Fair	High	Clear	Accepting	No Change
633	Anonymous-64	aware of	Positive	Fair	High	Clear	Accepting	No Change
634	Anonymous-64	aware of	Positive	Fair	High	Clear	Accepting	No Change
635	Anonymous-64	aware of	Positive	Fair	High	Clear	Accepting	No Change
636	Anonymous-64	aware of	Positive	Fair	High	Clear	Accepting	No Change
637	Anonymous-64	aware of	Positive	Fair	High	Clear	Accepting	No Change
638	Anonymous-64	aware of	Positive	Fair	High	Clear	Accepting	No Change
639	Anonymous-64	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
640	Anonymous-64	aware of	Positive	Fair	High	Clear	Accepting	No Change
641	Anonymous-64	aware of	Positive	Fair	High	Clear	Accepting	No Change
642	Anonymous-65	aware of	Positive	Fair	High	Clear	Accepting	No Change
643	Anonymous-65	aware of	Positive	Fair	High	Clear	Accepting	No Change
644	Anonymous-65	aware of	Positive	Fair	High	Clear	Accepting	No Change
645	Anonymous-65	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
646	Anonymous-65	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased
647	Anonymous-65	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased
648	Anonymous-65	aware of	Positive	Fair	High	Clear	Accepting	No Change
649	Anonymous-65	aware of	Positive	Fair	High	Clear	Accepting	No Change
650	Anonymous-65	aware of	Positive	Fair	High	Clear	Accepting	No Change
651	Anonymous-65	aware of	Positive	Fair	High	Clear	Accepting	No Change
652	Anonymous-66	aware of	Positive	Fair	High	Clear	Accepting	No Change
653	Anonymous-66	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased
654	Anonymous-66	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased
655	Anonymous-66	aware of	Positive	Fair	High	Clear	Accepting	No Change
656	Anonymous-66	aware of	Positive	Fair	High	Clear	Accepting	No Change
657	Anonymous-66	aware of	Positive	Fair	High	Clear	Accepting	No Change
658	Anonymous-66	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased
659	Anonymous-66	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased
660	Anonymous-66	aware of	Positive	Fair	High	Clear	Accepting	No Change
661	Anonymous-66	aware of	Positive	Fair	High	Clear	Accepting	No Change
662	Anonymous-67	aware of	Positive	Fair	High	Clear	Accepting	No Change
663	Anonymous-67	aware of	Positive	Fair	High	Clear	Accepting	No Change
664	Anonymous-67	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
665	Anonymous-67	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
666	Anonymous-67	aware of	Positive	Fair	High	Clear	Accepting	No Change
667	Anonymous-67	aware of	Positive	Fair	High	Clear	Accepting	No Change
668	Anonymous-67	aware of	Positive	Fair	High	Clear	Accepting	No Change
669	Anonymous-67	aware of	Positive	Fair	High	Clear	Accepting	No Change
670	Anonymous-67	aware of	Positive	Fair	High	Clear	Accepting	No Change
671	Anonymous-67	aware of	Positive	Fair	High	Clear	Accepting	No Change
672	Anonymous-68	aware of	Positive	Fair	High	Clear	Accepting	No Change

1	ProjectRef	Reactions	overall feeling	opinion on the fair	level of aware	How well do you understand the c	acceptance	Impact on spending	lit
675	Anonymous-68	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
676	Anonymous-68	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
677	Anonymous-68	aware of	Positive	Fair	High	Clear	Accepting	No Change	
678	Anonymous-68	aware of	Positive	Fair	High	Clear	Accepting	No Change	
679	Anonymous-68	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
680	Anonymous-68	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
681	Anonymous-68	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
682	Anonymous-69	aware of	Positive	Fair	High	Clear	Accepting	No Change	
683	Anonymous-69	aware of	Positive	Fair	High	Clear	Accepting	No Change	
684	Anonymous-69	aware of	Positive	Fair	High	Clear	Accepting	No Change	
685	Anonymous-69	aware of	Positive	Fair	High	Clear	Accepting	No Change	
686	Anonymous-69	aware of	Positive	Fair	High	Clear	Accepting	No Change	
687	Anonymous-69	aware of	Positive	Fair	High	Clear	Accepting	No Change	
688	Anonymous-69	aware of	Positive	Fair	High	Clear	Accepting	No Change	
689	Anonymous-69	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
690	Anonymous-69	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
691	Anonymous-69	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
692	Anonymous-70	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
693	Anonymous-70	aware but still do not submit tax re	Negative	Unfair	High	Clear	Neutral	Decreased	
694	Anonymous-70	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	Decreased	
695	Anonymous-70	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
696	Anonymous-70	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
697	Anonymous-70	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
698	Anonymous-70	aware of	Positive	Fair	High	Clear	Accepting	No Change	
699	Anonymous-70	aware of	Positive	Fair	High	Clear	Accepting	No Change	
700	Anonymous-70	aware of	Positive	Fair	High	Clear	Accepting	No Change	
701	Anonymous-70	aware of	Positive	Fair	High	Clear	Accepting	No Change	
702	Anonymous-71	aware of	Positive	Fair	High	Clear	Accepting	No Change	
703	Anonymous-71	aware of	Positive	Fair	High	Clear	Accepting	No Change	
704	Anonymous-71	aware of	Positive	Fair	High	Clear	Accepting	No Change	
705	Anonymous-71	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
706	Anonymous-71	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
707	Anonymous-71	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
708	Anonymous-71	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
709	Anonymous-71	aware of	Positive	Fair	High	Clear	Accepting	No Change	
710	Anonymous-71	aware of	Positive	Fair	High	Clear	Accepting	No Change	
711	Anonymous-71	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
712	Anonymous-72	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
713	Anonymous-72	aware of	Positive	Fair	High	Clear	Accepting	No Change	
714	Anonymous-72	aware of	Positive	Fair	High	Clear	Accepting	No Change	
715	Anonymous-72	aware of	Positive	Fair	High	Clear	Accepting	No Change	
716	Anonymous-72	aware of	Positive	Fair	High	Clear	Accepting	No Change	
717	Anonymous-72	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
718	Anonymous-72	aware of	Positive	Fair	High	Clear	Accepting	No Change	
719	Anonymous-72	aware of	Positive	Fair	High	Clear	Accepting	No Change	
720	Anonymous-72	Unwilling to understand new polic	Negative	Unfair	Low	Unclear	Resistant	No Change	
721	Anonymous-72	aware of	Positive	Fair	High	Clear	Accepting	No Change	
722	Anonymous-73	aware of	Positive	Fair	High	Clear	Accepting	No Change	
723	Anonymous-73	aware of	Positive	Fair	High	Clear	Accepting	No Change	
724	Anonymous-73	aware of	Positive	Fair	High	Clear	Accepting	No Change	
725	Anonymous-73	aware of	Positive	Fair	High	Clear	Accepting	No Change	
726	Anonymous-73	aware of	Positive	Fair	High	Clear	Accepting	No Change	
727	Anonymous-73	aware of	Positive	Fair	High	Clear	Accepting	No Change	
728	Anonymous-73	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
729	Anonymous-73	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
730	Anonymous-73	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	

	A	B	D	E	F	G	H	I
1	ProjectRe	Reactions	overall feelin	opinion on the fairn	level of awarene	How well do you understand the c	acceptanc	Impact on spending h
731	Anonymous-73	aware of	Positive	Fair	High	Clear	Accepting	No Change
732	Anonymous-74	aware of	Positive	Fair	High	Clear	Accepting	No Change
733	Anonymous-74	aware of	Positive	Fair	High	Clear	Accepting	No Change
734	Anonymous-74	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
735	Anonymous-74	aware of	Positive	Fair	High	Clear	Accepting	No Change
736	Anonymous-74	aware of	Positive	Fair	High	Clear	Accepting	No Change
737	Anonymous-74	aware of	Positive	Fair	High	Clear	Accepting	No Change
738	Anonymous-74	Did not know about the new policy	Negative	Unfair	Low	Unclear	Resistant	Decreased
739	Anonymous-74	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
740	Anonymous-74	aware of	Positive	Fair	High	Clear	Accepting	No Change
741	Anonymous-74	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
742	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
743	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
744	Anonymous-75	aware of	Neutral	Fair	High	Clear	Accepting	No Change
745	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
746	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
747	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
748	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
749	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
750	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
751	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
752	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
753	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
754	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
755	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
756	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
757	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
758	Anonymous-75	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
759	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
760	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
761	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
762	Anonymous-77	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
763	Anonymous-77	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
764	Anonymous-77	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
765	Anonymous-77	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
766	Anonymous-77	aware of	Positive	Fair	High	Clear	Accepting	No Change
767	Anonymous-77	aware of	Positive	Fair	High	Clear	Accepting	No Change
768	Anonymous-77	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
769	Anonymous-77	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
770	Anonymous-77	Did not know about the new policy	Negative	Unfair	Low	Unclear	Resistant	Decreased
771	Anonymous-77	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
772	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
773	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
774	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
775	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
776	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
777	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
778	Anonymous-75	Unwilling to understand new policy	Negative	Unfair	Low	Unclear	Resistant	Decreased
779	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
780	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
781	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
782	Anonymous-75	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
783	Anonymous-75	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased
784	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
785	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change
786	Anonymous-75	aware but still do not submit tax ret.	Negative	Unfair	High	Clear	Neutral	Decreased
787	Anonymous-75	aware of	Positive	Fair	High	Clear	Accepting	No Change

	A	B	U	E	F	G	H	I	J
1	ProjectRe	Reactions	overall feelin	opinion on the fairn	level of awarene	How well do you understand the c	acceptanc	Impact on spending h	it
804	Anonymous-81	aware of	Positive	Fair	High	Clear	Accepting	No Change	
805	Anonymous-81	aware of	Positive	Fair	High	Clear	Accepting	No Change	
806	Anonymous-81	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
807	Anonymous-81	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
808	Anonymous-81	aware of	Positive	Fair	High	Clear	Accepting	No Change	
809	Anonymous-81	aware of	Positive	Fair	High	Clear	Accepting	No Change	
810	Anonymous-81	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
811	Anonymous-81	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
812	Anonymous-82	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
813	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
814	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
815	Anonymous-82	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
816	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
817	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
818	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
819	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
820	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
821	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
822	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
823	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
824	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
825	Anonymous-82	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased	
826	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
827	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
828	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
829	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
830	Anonymous-82	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased	
831	Anonymous-82	aware of	Positive	Fair	High	Clear	Accepting	No Change	
832	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
833	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
834	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
835	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
836	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
837	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
838	Anonymous-84	aware of	Neutral	Fair	High	Clear	Accepting	No Change	
839	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
840	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
841	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
842	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
843	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
844	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
845	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
846	Anonymous-84	aware but still do not submit tax ret.	Negative	Unfair	High	Clear	Neutral	Decreased	
847	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
848	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
849	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
850	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
851	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
852	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
853	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
854	Anonymous-84	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
855	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
856	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
857	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
858	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
859	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
860	Anonymous-84	aware of	Positive	Fair	High	Clear	Accepting	No Change	
861	Anonymous-84	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
862	Anonymous-84	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	
863	Anonymous-84	Never paid Income tax return	Negative	Unfair	Low	Unclear	Resistant	Decreased	

1	A	B	D	E	F	G	H	I
	ProjectRe	Reactions	overall feelin	opinion on the fair	level of awaren	How well do you understand the c	acceptanc	Impact on spending h
864	Anonymous-87	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
865	Anonymous-87	aware of	Positive	Fair	High	Clear	Accepting	No Change
866	Anonymous-87	aware of	Positive	Fair	High	Clear	Accepting	No Change
867	Anonymous-87	aware of	Positive	Fair	High	Clear	Accepting	No Change
868	Anonymous-87	aware of	Positive	Fair	High	Clear	Accepting	No Change
869	Anonymous-87	aware of	Positive	Fair	High	Clear	Accepting	No Change
870	Anonymous-87	aware of	Positive	Fair	High	Clear	Accepting	No Change
871	Anonymous-87	Did not know about the new policy	Negative	Unfair	Low	Unclear	Neutral	Decreased
872	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
873	Anonymous-88	Did not know about the new policy	Negative	Indifferent	Low	Unclear	Neutral	Decreased
874	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
875	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
876	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
877	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
878	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
879	Anonymous-88	Unwilling to understand new policy	Negative	Unfair	Low	Unclear	Resistant	No Change
880	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
881	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
882	Anonymous-88	Did not know about the new policy	Negative	Indifferent	Low	Unclear	Neutral	Decreased
883	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
884	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
885	Anonymous-88	Did not know about the new policy	Negative	Indifferent	Low	Unclear	Resistant	Decreased
886	Anonymous-88	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased
887	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
888	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
889	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
890	Anonymous-88	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
891	Anonymous-88	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased
892	Anonymous-88	abroad	Negative	Unfair	Low	Partially Clear	Resistant	Decreased
893	Anonymous-88	Did not know about the new policy	Negative	Indifferent	Low	Unclear	Neutral	Decreased
894	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
895	Anonymous-88	Did not know about the new policy	Negative	Indifferent	Low	Unclear	Neutral	Decreased
896	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
897	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
898	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
899	Anonymous-88	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased
900	Anonymous-88	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
901	Anonymous-88	Unwilling to understand new policy	Negative	Unfair	Low	Unclear	Resistant	No Change
902	Anonymous-88	Unwilling to understand new policy	Negative	Unfair	Low	Unclear	Resistant	Decreased
903	Anonymous-88	Did not know about the new policy	Negative	Indifferent	Low	Unclear	Neutral	Decreased
904	Anonymous-88	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
905	Anonymous-88	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
906	Anonymous-88	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
907	Anonymous-88	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
908	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
909	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
910	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
911	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
912	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
913	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
914	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
915	Anonymous-88	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
916	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
917	Anonymous-88	Did not know about the new policy	Negative	Indifferent	Low	Unclear	Neutral	Decreased
918	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
919	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
920	Anonymous-88	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
921	Anonymous-88	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased
922	Anonymous-88	aware of	Positive	Fair	High	Clear	Accepting	No Change
923	Anonymous-88	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased



1	A	B	C	D	E	F	G	H	I	J
	ProjectRe	Reactions	overall feelin	opinion on the fairn	level of awarene	How well do you understand the c	acceptanc	Impact on spending h	it	
884	Anonymous-8E	aware of	Positive	Fair	High	Clear	Accepting	No Change		
885	Anonymous-8E	Did not know about the new policy	Negative	Indifferent	Low	Unclear	Resistant	Decreased		
886	Anonymous-8E	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased		
887	Anonymous-8E	aware of	Positive	Fair	High	Clear	Accepting	No Change		
888	Anonymous-8E	aware of	Positive	Fair	High	Clear	Accepting	No Change		
889	Anonymous-8E	aware of	Positive	Fair	High	Clear	Accepting	No Change		
890	Anonymous-8E	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased		
891	Anonymous-8E	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased		
892	Anonymous-9C	abroad	Negative	Unfair	Low	Partially Clear	Resistant	Decreased		
893	Anonymous-9C	Did not know about the new policy	Negative	Indifferent	Low	Unclear	Neutral	Decreased		
894	Anonymous-9C	aware of	Positive	Fair	High	Clear	Accepting	No Change		
895	Anonymous-9C	Did not know about the new policy	Negative	Indifferent	Low	Unclear	Neutral	Decreased		
896	Anonymous-9C	aware of	Positive	Fair	High	Clear	Accepting	No Change		
897	Anonymous-9C	aware of	Positive	Fair	High	Clear	Accepting	No Change		
898	Anonymous-9C	aware of	Positive	Fair	High	Clear	Accepting	No Change		
899	Anonymous-9C	Never paid Income tax return	Negative	Indifferent	Low	Unclear	Resistant	Decreased		
900	Anonymous-9C	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased		
901	Anonymous-9C	Unwilling to understand new policy	Negative	Unfair	Low	Unclear	Resistant	No Change		
902	Anonymous-9I	Unwilling to understand new policy	Negative	Unfair	Low	Unclear	Resistant	Decreased		
903	Anonymous-9I	Did not know about the new policy	Negative	Indifferent	Low	Unclear	Neutral	Decreased		
904	Anonymous-9I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased		
905	Anonymous-9I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased		
906	Anonymous-9I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased		
907	Anonymous-9I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased		
908	Anonymous-9I	aware of	Positive	Fair	High	Clear	Accepting	No Change		
909	Anonymous-9I	aware of	Positive	Fair	High	Clear	Accepting	No Change		
910	Anonymous-9I	aware of	Positive	Fair	High	Clear	Accepting	No Change		
911	Anonymous-9I	aware of	Positive	Fair	High	Clear	Accepting	No Change		
912	Anonymous-9I	aware of	Positive	Fair	High	Clear	Accepting	No Change		
913	Anonymous-9I	aware of	Positive	Fair	High	Clear	Accepting	No Change		
914	Anonymous-9I	aware of	Positive	Fair	High	Clear	Accepting	No Change		
915	Anonymous-9I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased		
916	Anonymous-9I	aware of	Positive	Fair	High	Clear	Accepting	No Change		
917	Anonymous-9I	Did not know about the new policy	Negative	Indifferent	Low	Unclear	Neutral	Decreased		
918	Anonymous-9I	aware of	Positive	Fair	High	Clear	Accepting	No Change		
919	Anonymous-9I	aware of	Positive	Fair	High	Clear	Accepting	No Change		
920	Anonymous-9I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased		
921	Anonymous-9I	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased		
922	Anonymous-9I	aware of	Positive	Fair	High	Clear	Accepting	No Change		
923	Anonymous-9C	acknowledged new rules	Positive	Unfair	Moderate	Partially Clear	Accepting	Decreased		
924	Anonymous-9C	aware of	Positive	Fair	High	Clear	Accepting	No Change		
925	Anonymous-9C	aware of	Positive	Fair	High	Clear	Accepting	No Change		
926	Anonymous-9C	aware of	Neutral	Fair	High	Clear	Accepting	No Change		
927	Anonymous-9C	aware of	Neutral	Fair	High	Clear	Accepting	No Change		
928	Anonymous-9C	aware of	Neutral	Fair	High	Clear	Accepting	No Change		
929	Anonymous-9C	aware of	Neutral	Fair	High	Clear	Accepting	No Change		
930	Anonymous-9C	aware of	Neutral	Fair	High	Clear	Accepting	No Change		
931	Anonymous-9C	aware of	Neutral	Fair	High	Clear	Accepting	No Change		
932	Anonymous-94	aware of	Positive	Fair	High	Clear	Accepting	No Change		
933	Anonymous-94	aware of	Positive	Fair	High	Clear	Accepting	No Change		
934	Anonymous-94	aware of	Positive	Fair	High	Clear	Accepting	No Change		
935	Anonymous-94	aware of	Positive	Fair	High	Clear	Accepting	No Change		
936										
937										
938										
939										
940										