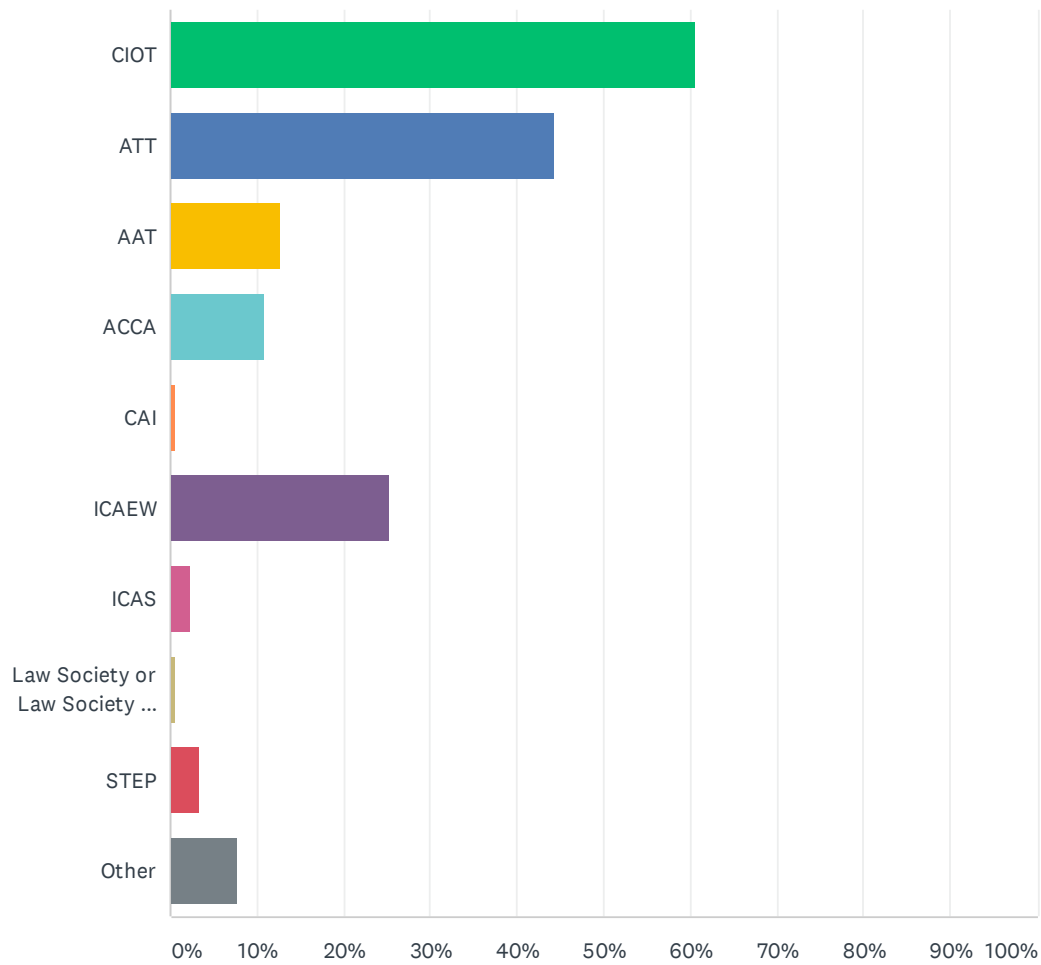


Q1 Please indicate which of the following professional bodies you belong to (ticking all that apply)

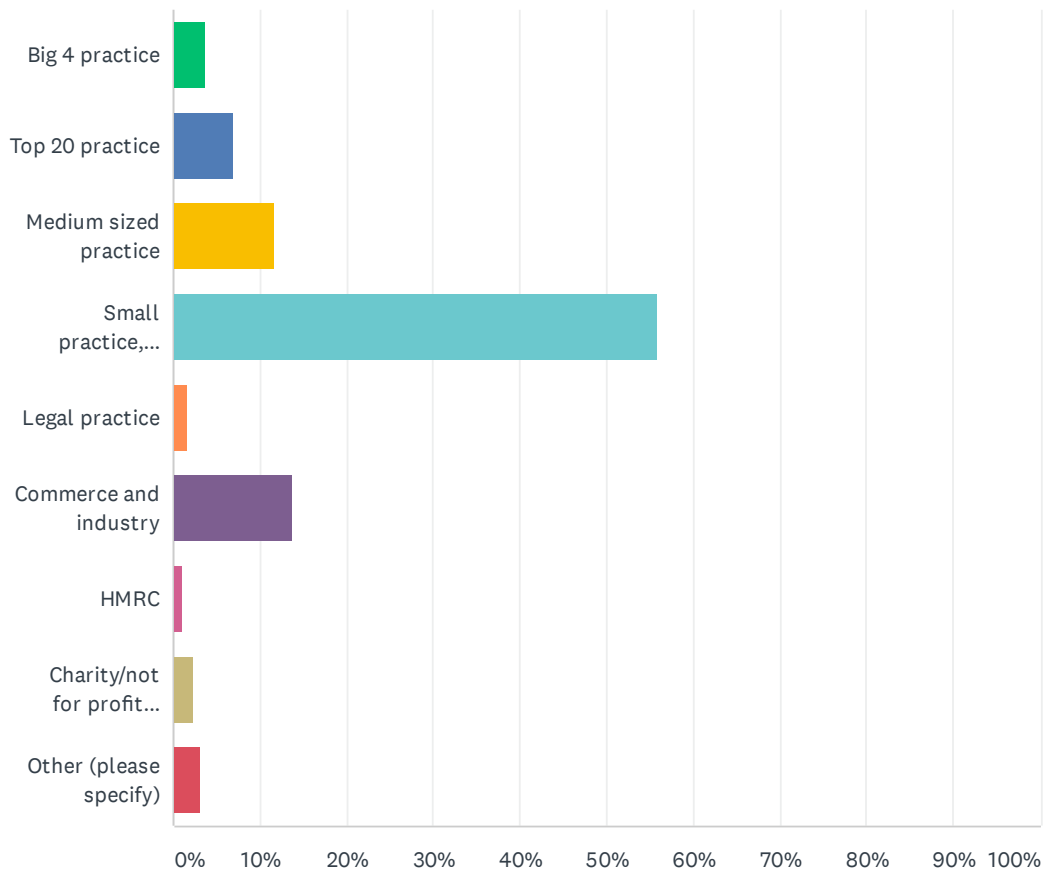
Answered: 1,080 Skipped: 11



| ANSWER CHOICES | RESPONSES | |
|--|-----------|-----|
| CIOT | 60.74% | 656 |
| ATT | 44.44% | 480 |
| AAT | 12.69% | 137 |
| ACCA | 10.93% | 118 |
| CAI | 0.65% | 7 |
| ICAEW | 25.28% | 273 |
| ICAS | 2.22% | 24 |
| Law Society or Law Society of Scotland | 0.56% | 6 |
| STEP | 3.43% | 37 |
| Other | 7.78% | 84 |
| Total Respondents: 1,080 | | |

Q2 To help us analyse the results please state which type of entity you work for.

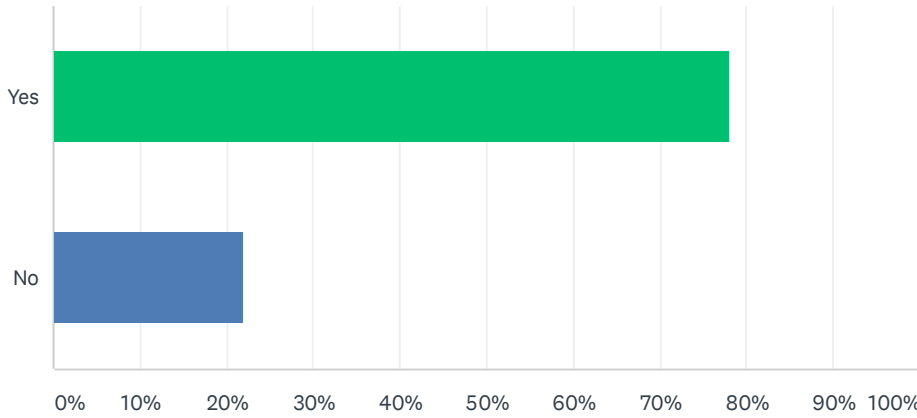
Answered: 1,083 Skipped: 8



| ANSWER CHOICES | RESPONSES | |
|--|-----------|--------------|
| Big 4 practice | 3.79% | 41 |
| Top 20 practice | 6.83% | 74 |
| Medium sized practice | 11.63% | 126 |
| Small practice, including sole practitioners | 55.86% | 605 |
| Legal practice | 1.66% | 18 |
| Commerce and industry | 13.85% | 150 |
| HMRC | 1.11% | 12 |
| Charity/not for profit organisation | 2.22% | 24 |
| Other (please specify) | 3.05% | 33 |
| TOTAL | | 1,083 |

Q3 Do you have experience of MTD for VAT?

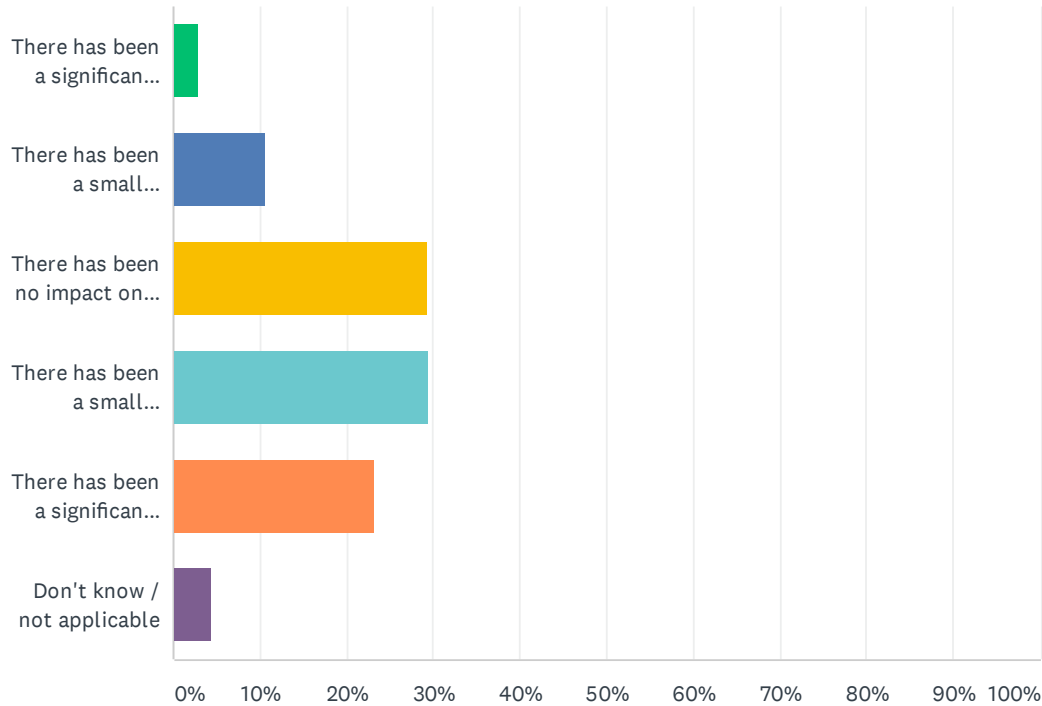
Answered: 1,084 Skipped: 7



| ANSWER CHOICES | RESPONSES | |
|----------------|-----------|-------|
| Yes | 78.04% | 846 |
| No | 21.96% | 238 |
| TOTAL | | 1,084 |

Q4 What effect has MTD for VAT had on productivity (e.g. time efficiencies, cost savings, improved working methods) for your practice/organisation?

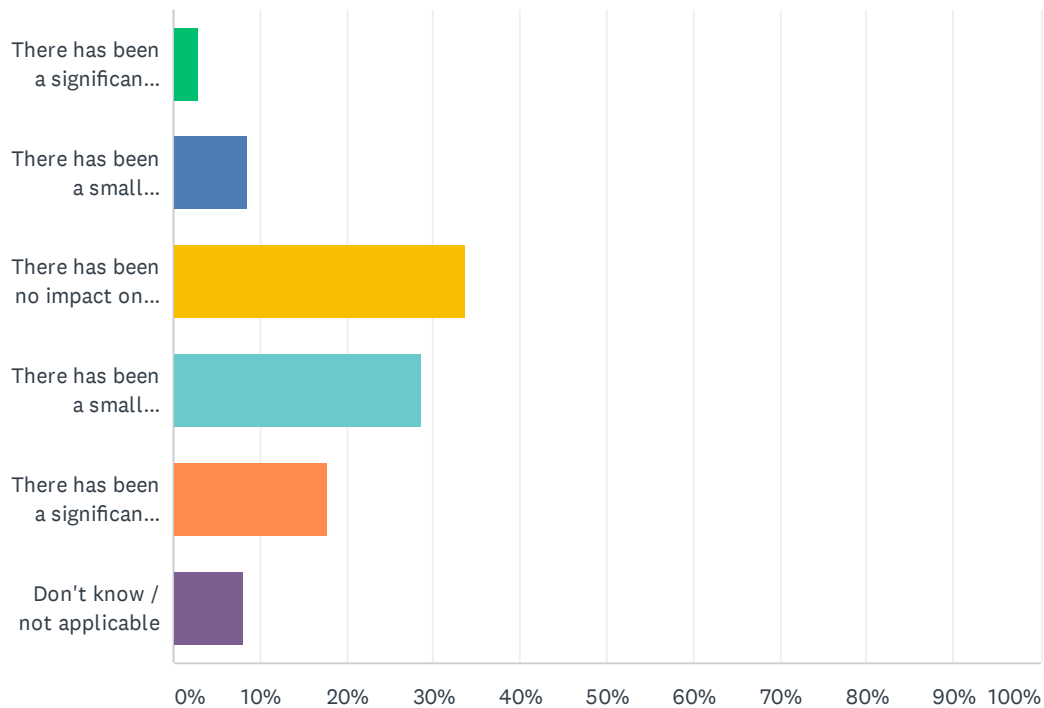
Answered: 829 Skipped: 262



| ANSWER CHOICES | RESPONSES | |
|---|-----------|------------|
| There has been a significant increase in productivity | 2.90% | 24 |
| There has been a small increase in productivity | 10.62% | 88 |
| There has been no impact on productivity | 29.31% | 243 |
| There has been a small decrease in productivity | 29.55% | 245 |
| There has been a significant decrease in productivity | 23.28% | 193 |
| Don't know / not applicable | 4.34% | 36 |
| TOTAL | | 829 |

Q5 What effect has MTD for VAT had on productivity (e.g. time efficiencies, cost savings, improved working methods) for your clients?

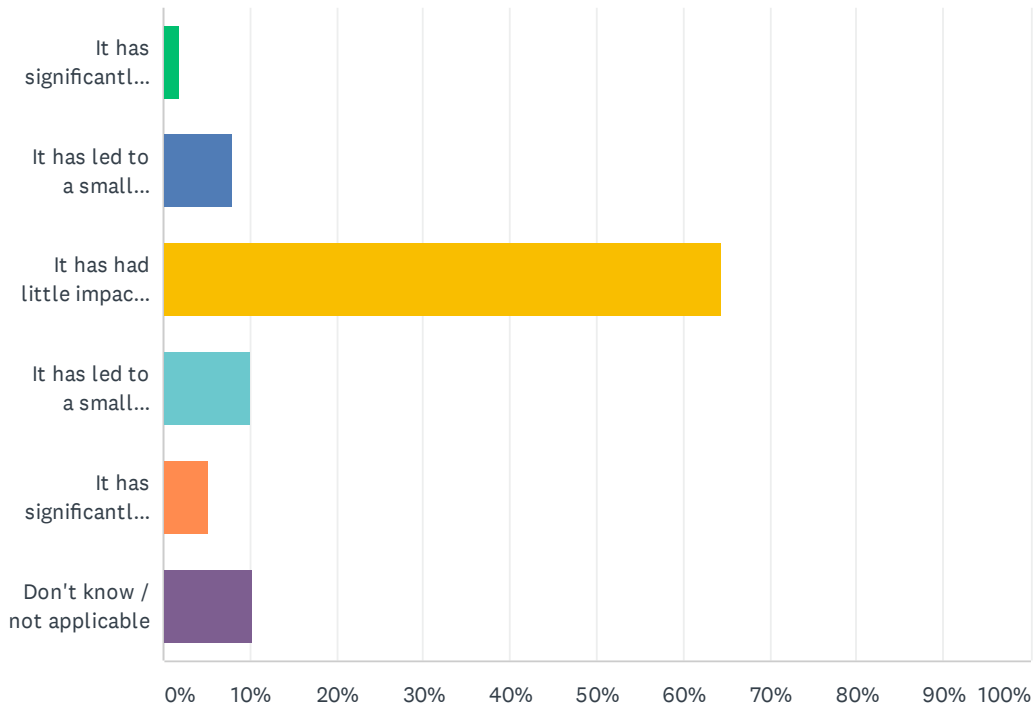
Answered: 623 Skipped: 468



| ANSWER CHOICES | RESPONSES |
|---|------------|
| There has been a significant increase in the productivity of my clients | 2.89% 18 |
| There has been a small increase in the productivity of my clients | 8.67% 54 |
| There has been no impact on the productivity of my clients | 33.71% 210 |
| There has been a small decrease in the productivity of my clients | 28.73% 179 |
| There has been a significant decrease in the productivity of my clients | 17.82% 111 |
| Don't know / not applicable | 8.19% 51 |
| TOTAL | 623 |

Q6 What effect has MTD for VAT had on reducing errors by your clients?

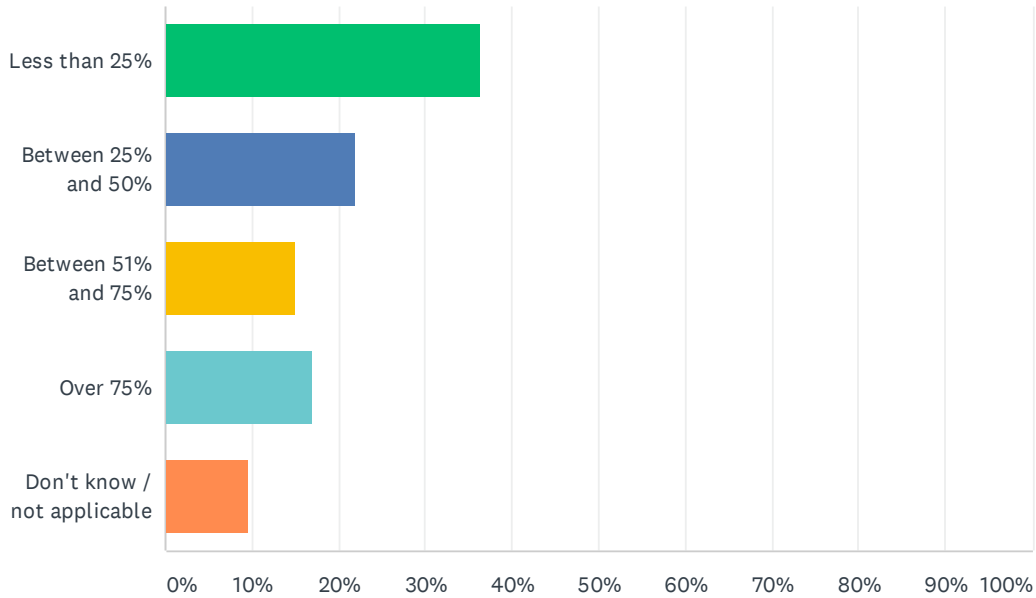
Answered: 621 Skipped: 470



| ANSWER CHOICES | RESPONSES | |
|---|-----------|------------|
| It has significantly reduced errors by my clients | 1.93% | 12 |
| It has led to a small reduction in errors by my clients | 8.05% | 50 |
| It has had little impact on errors made by my clients | 64.41% | 400 |
| It has led to a small increase in errors made by my clients | 10.14% | 63 |
| It has significantly increased errors made by my clients | 5.15% | 32 |
| Don't know / not applicable | 10.31% | 64 |
| TOTAL | | 621 |

Q7 Approximately what proportion of your VAT registered clients had to move from paper/hard copy accounting records to digital records as a result of MTD for VAT?

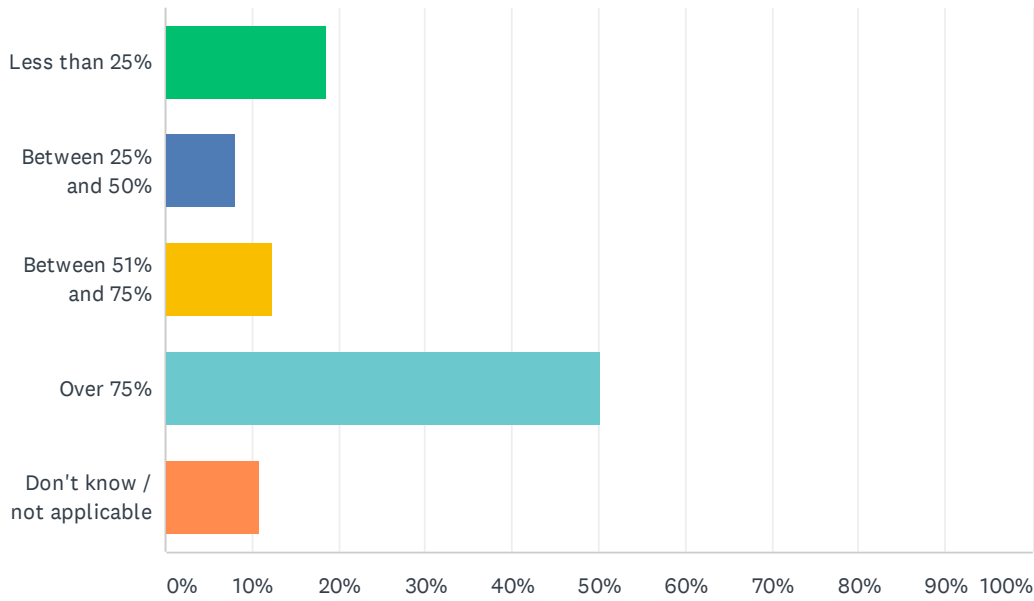
Answered: 622 Skipped: 469



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| Less than 25% | 36.50% | 227 |
| Between 25% and 50% | 21.86% | 136 |
| Between 51% and 75% | 15.11% | 94 |
| Over 75% | 16.88% | 105 |
| Don't know / not applicable | 9.65% | 60 |
| TOTAL | | 622 |

Q8 Following on from Q7, approximately what proportion of those clients also needed help with moving to digital record keeping?

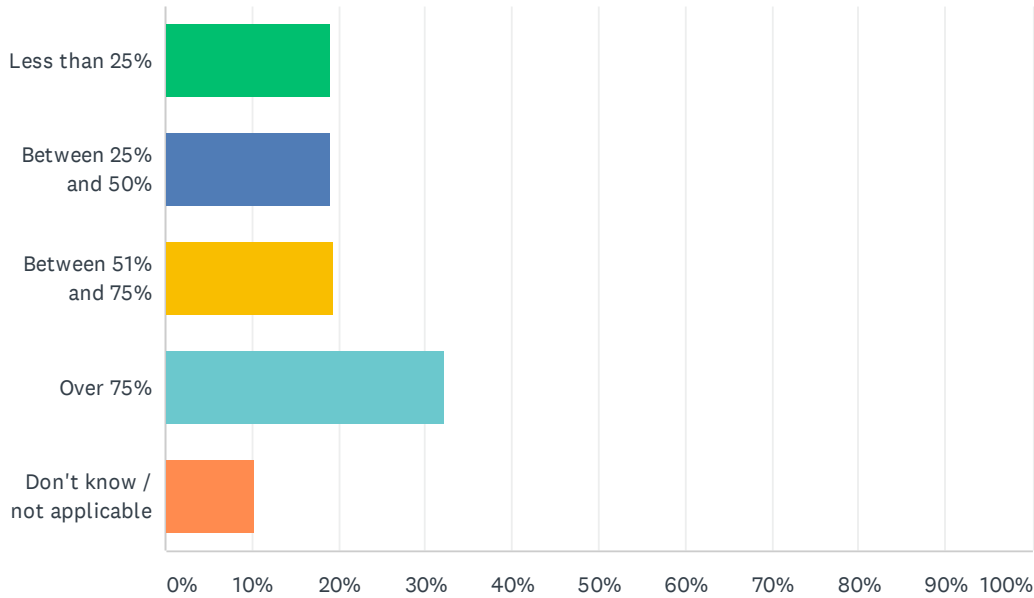
Answered: 620 Skipped: 471



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| Less than 25% | 18.55% | 115 |
| Between 25% and 50% | 8.23% | 51 |
| Between 51% and 75% | 12.26% | 76 |
| Over 75% | 50.16% | 311 |
| Don't know / not applicable | 10.81% | 67 |
| TOTAL | | 620 |

Q9 Following on from Q7, approximately what proportion of those clients also need help with maintaining digital records on an ongoing basis?

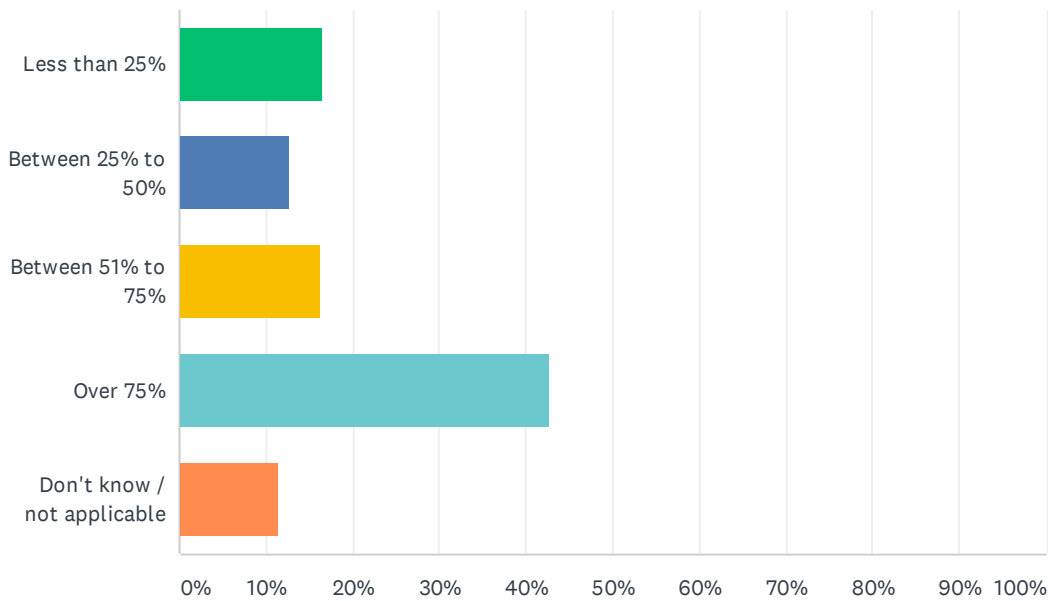
Answered: 616 Skipped: 475



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| Less than 25% | 18.99% | 117 |
| Between 25% and 50% | 18.99% | 117 |
| Between 51% and 75% | 19.48% | 120 |
| Over 75% | 32.31% | 199 |
| Don't know / not applicable | 10.23% | 63 |
| TOTAL | | 616 |

Q10 Following on from Q7, approximately what proportion of those clients also need help with digitally filing their VAT returns with HMRC?

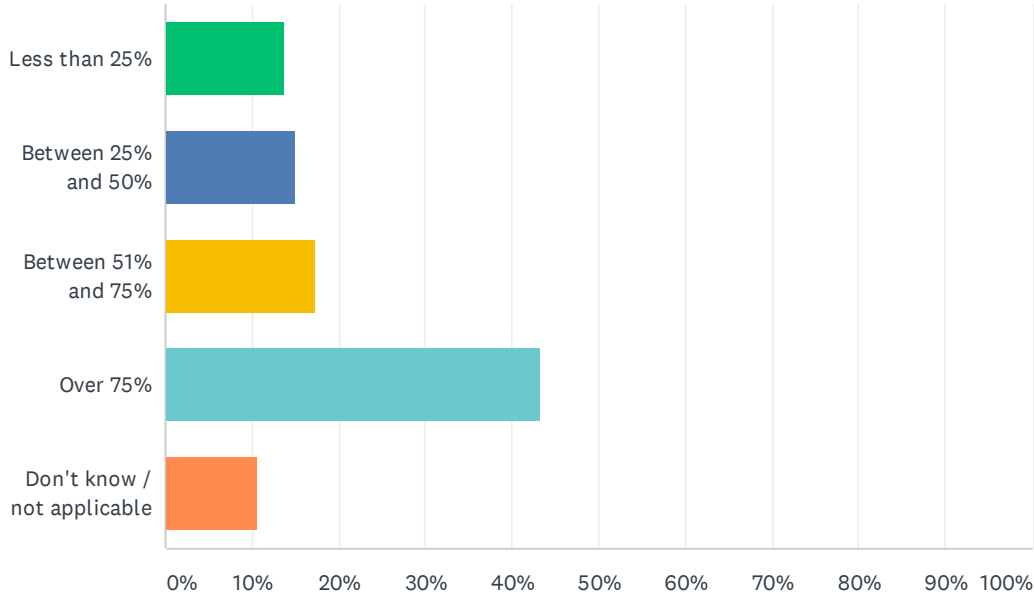
Answered: 622 Skipped: 469



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| Less than 25% | 16.56% | 103 |
| Between 25% to 50% | 12.86% | 80 |
| Between 51% to 75% | 16.40% | 102 |
| Over 75% | 42.60% | 265 |
| Don't know / not applicable | 11.58% | 72 |
| TOTAL | | 622 |

Q11 For those VAT registered clients who were already using spreadsheets or accounting software prior to MTD for VAT mandation, approximately what proportion needed your help with the implementation of MTD for VAT, including filing their VAT returns with HMRC?

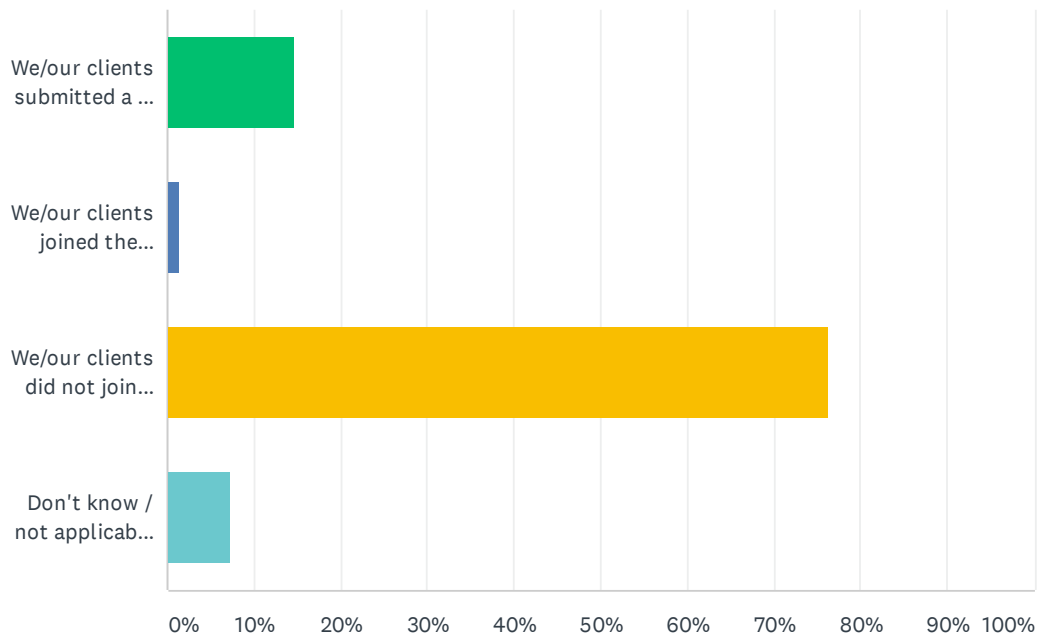
Answered: 642 Skipped: 449



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| Less than 25% | 13.71% | 88 |
| Between 25% and 50% | 15.11% | 97 |
| Between 51% and 75% | 17.29% | 111 |
| Over 75% | 43.30% | 278 |
| Don't know / not applicable | 10.59% | 68 |
| TOTAL | | 642 |

Q12 Did you or your clients join the pilot and submit a VAT return prior to 1 April 2019 (or 1 October 2019 for the deferred group)?

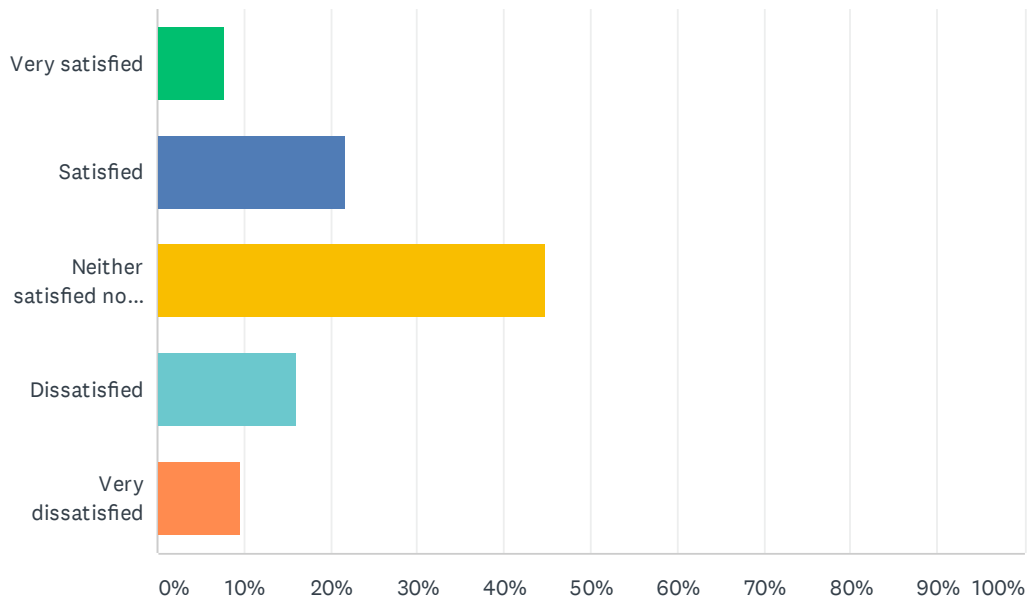
Answered: 756 Skipped: 335



| ANSWER CHOICES | RESPONSES | |
|---|-----------|------------|
| We/our clients submitted a VAT return whilst in the pilot | 14.68% | 111 |
| We/our clients joined the pilot but did not submit a VAT return before 1 April 2019 (1 October 2019 for the deferred group) | 1.46% | 11 |
| We/our clients did not join the pilot - go to question 15 | 76.46% | 578 |
| Don't know / not applicable - go to question 15 | 7.41% | 56 |
| TOTAL | | 756 |

Q13 How would you rate your experience of the pilot?

Answered: 156 Skipped: 935



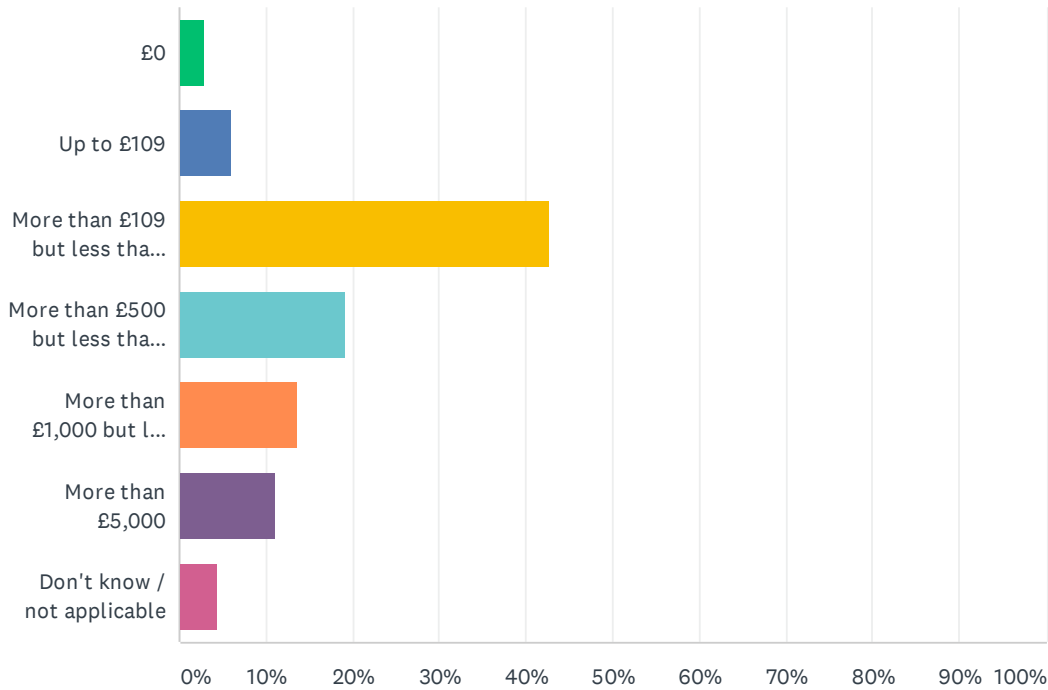
| ANSWER CHOICES | RESPONSES | |
|------------------------------------|-----------|------------|
| Very satisfied | 7.69% | 12 |
| Satisfied | 21.79% | 34 |
| Neither satisfied nor dissatisfied | 44.87% | 70 |
| Dissatisfied | 16.03% | 25 |
| Very dissatisfied | 9.62% | 15 |
| TOTAL | | 156 |

Q14 Please provide feedback on your experiences of the pilot. Please leave the comment box blank if you have no experience of the pilot.

Answered: 72 Skipped: 1,019

Q15 What do you estimate the average cost of implementation has been for your clients, or if in-house, to your organisation, including meeting the digital links requirement (include software and time/staff hours)?

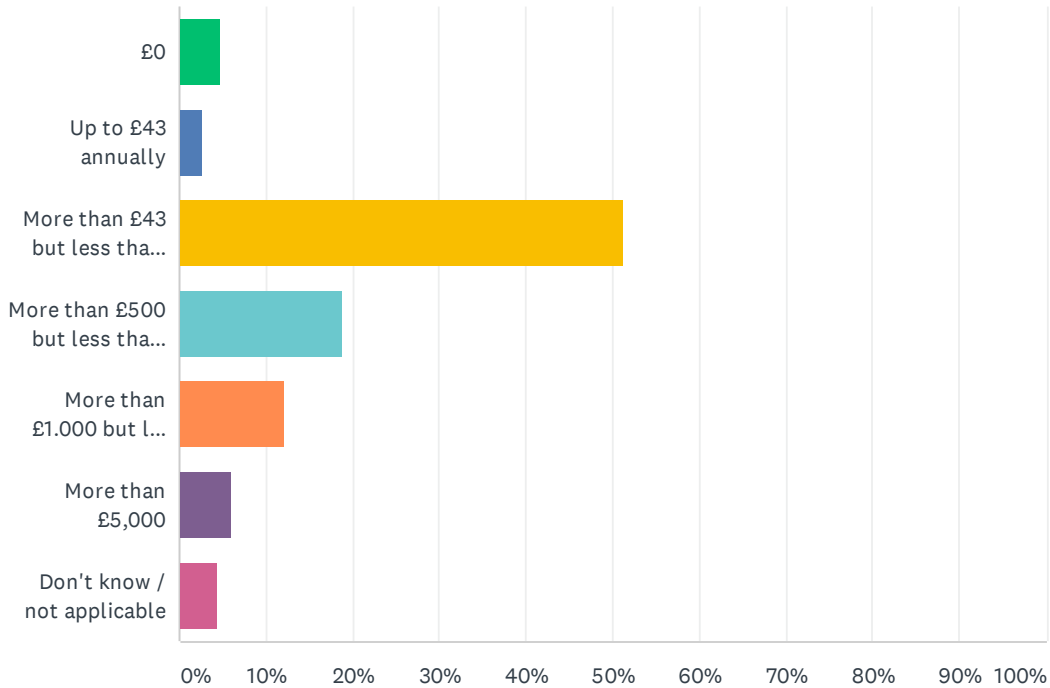
Answered: 735 Skipped: 356



| ANSWER CHOICES | RESPONSES |
|---------------------------------------|------------|
| £0 | 2.99% 22 |
| Up to £109 | 5.99% 44 |
| More than £109 but less than £500 | 42.59% 313 |
| More than £500 but less than £1,000 | 19.32% 142 |
| More than £1,000 but less than £5,000 | 13.61% 100 |
| More than £5,000 | 11.16% 82 |
| Don't know / not applicable | 4.35% 32 |
| TOTAL | 735 |

Q16 What do you estimate the average ongoing annual costs for MTD for VAT are for your clients, or if in-house, for your organisation (include software and time/staff hours)?

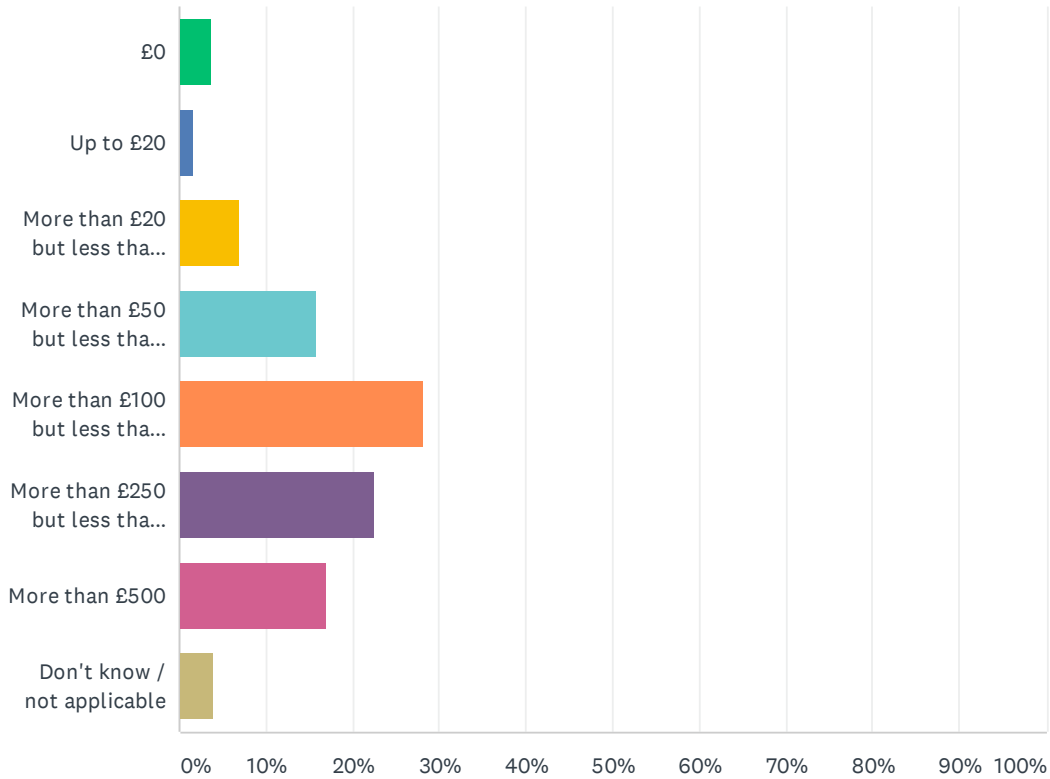
Answered: 735 Skipped: 356



| ANSWER CHOICES | RESPONSES |
|---------------------------------------|------------|
| £0 | 4.76% 35 |
| Up to £43 annually | 2.72% 20 |
| More than £43 but less than £500 | 51.16% 376 |
| More than £500 but less than £1,000 | 18.78% 138 |
| More than £1,000 but less than £5,000 | 12.11% 89 |
| More than £5,000 | 6.12% 45 |
| Don't know / not applicable | 4.35% 32 |
| TOTAL | 735 |

Q17 On average, how much unrecoverable implementation time and costs do you think you incurred for each client within the scope of MTD for VAT?

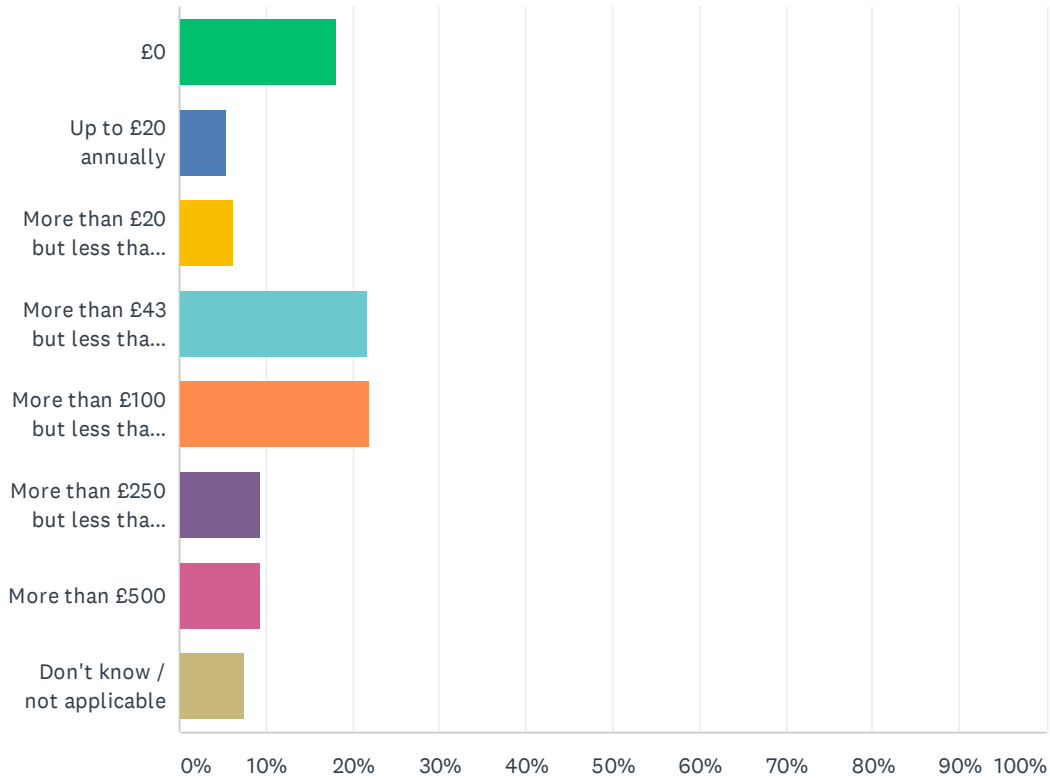
Answered: 546 Skipped: 545



| ANSWER CHOICES | RESPONSES | |
|-----------------------------------|-----------|------------|
| £0 | 3.66% | 20 |
| Up to £20 | 1.65% | 9 |
| More than £20 but less than £50 | 6.96% | 38 |
| More than £50 but less than £100 | 15.93% | 87 |
| More than £100 but less than £250 | 28.21% | 154 |
| More than £250 but less than £500 | 22.53% | 123 |
| More than £500 | 17.03% | 93 |
| Don't know / not applicable | 4.03% | 22 |
| TOTAL | | 546 |

Q18 On average, how much unrecoverable time and costs do you think you will have on an ongoing annual basis for each client within the scope of MTD for VAT?

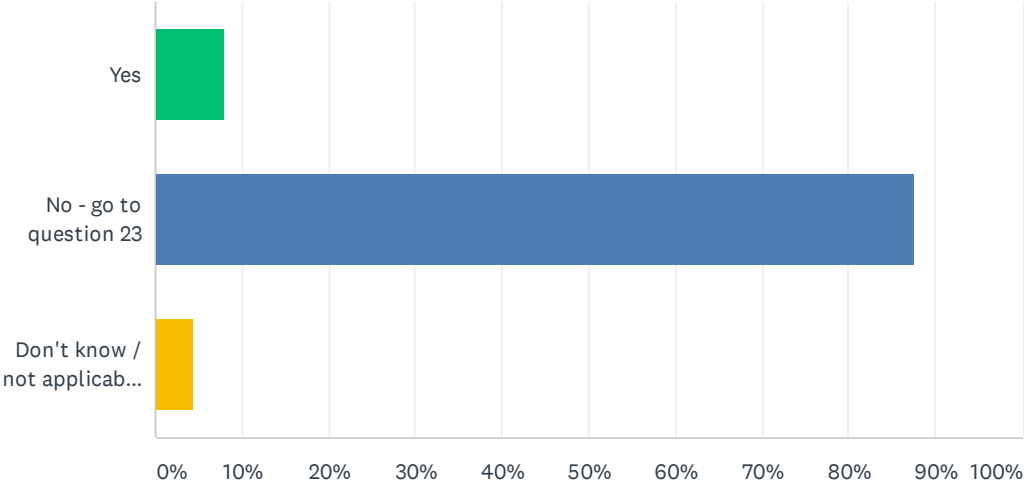
Answered: 563 Skipped: 528



| ANSWER CHOICES | RESPONSES |
|-----------------------------------|------------|
| £0 | 18.29% 103 |
| Up to £20 annually | 5.51% 31 |
| More than £20 but less than £43 | 6.22% 35 |
| More than £43 but less than £100 | 21.67% 122 |
| More than £100 but less than £250 | 22.02% 124 |
| More than £250 but less than £500 | 9.41% 53 |
| More than £500 | 9.41% 53 |
| Don't know / not applicable | 7.46% 42 |
| TOTAL | 563 |

Q19 Have you applied for an exemption for yourself or a client?

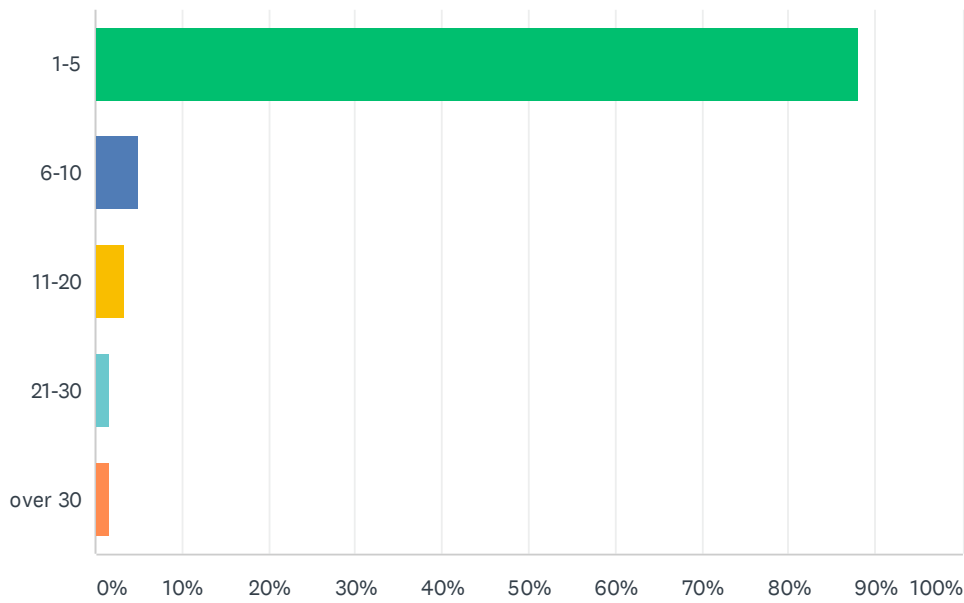
Answered: 731 Skipped: 360



| ANSWER CHOICES | RESPONSES | |
|---|-----------|-----|
| Yes | 7.93% | 58 |
| No - go to question 23 | 87.69% | 641 |
| Don't know / not applicable - go to question 23 | 4.38% | 32 |
| TOTAL | | 731 |

Q20 How many applications for exemption have you submitted to HMRC?

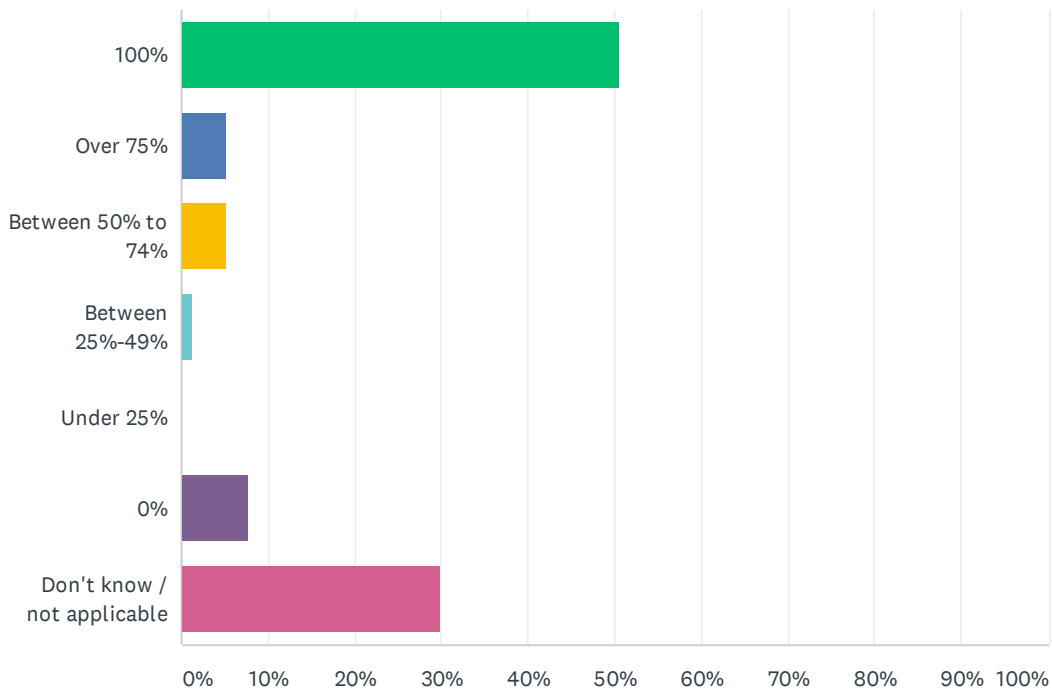
Answered: 59 Skipped: 1,032



| ANSWER CHOICES | RESPONSES | |
|----------------|-----------|-----------|
| 1-5 | 88.14% | 52 |
| 6-10 | 5.08% | 3 |
| 11-20 | 3.39% | 2 |
| 21-30 | 1.69% | 1 |
| over 30 | 1.69% | 1 |
| TOTAL | | 59 |

Q21 If you have applied for an exemption for yourself or exemptions for your clients, how many of those applications have been granted?

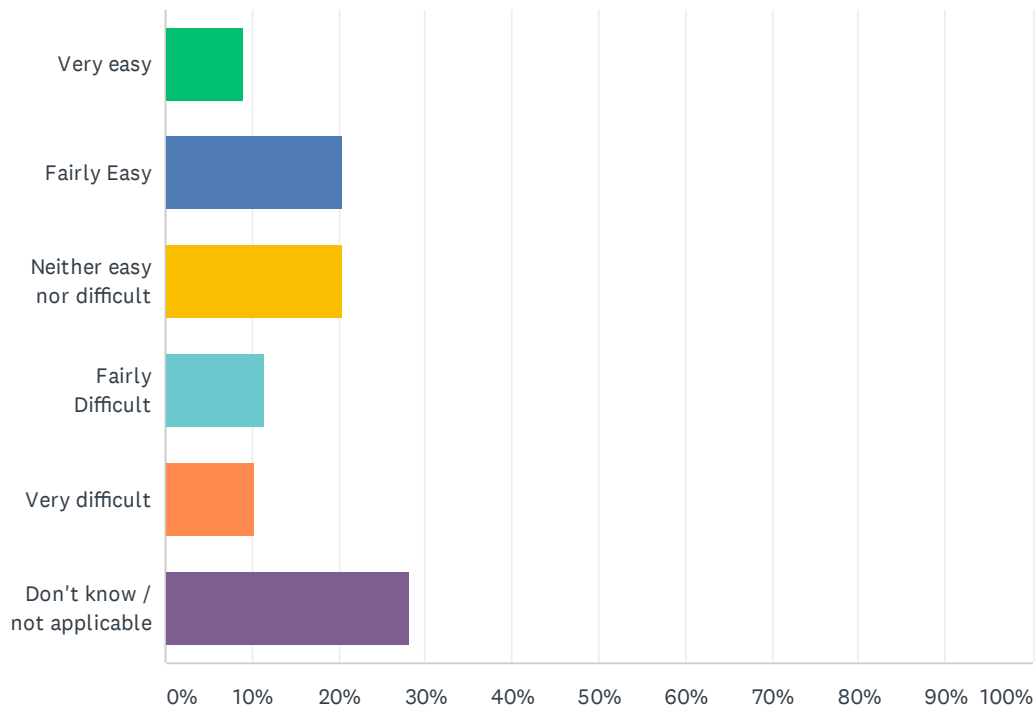
Answered: 77 Skipped: 1,014



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|-----------|
| 100% | 50.65% | 39 |
| Over 75% | 5.19% | 4 |
| Between 50% to 74% | 5.19% | 4 |
| Between 25%-49% | 1.30% | 1 |
| Under 25% | 0.00% | 0 |
| 0% | 7.79% | 6 |
| Don't know / not applicable | 29.87% | 23 |
| TOTAL | | 77 |

Q22 If you applied for an exemption for yourself or a client, how was the experience?

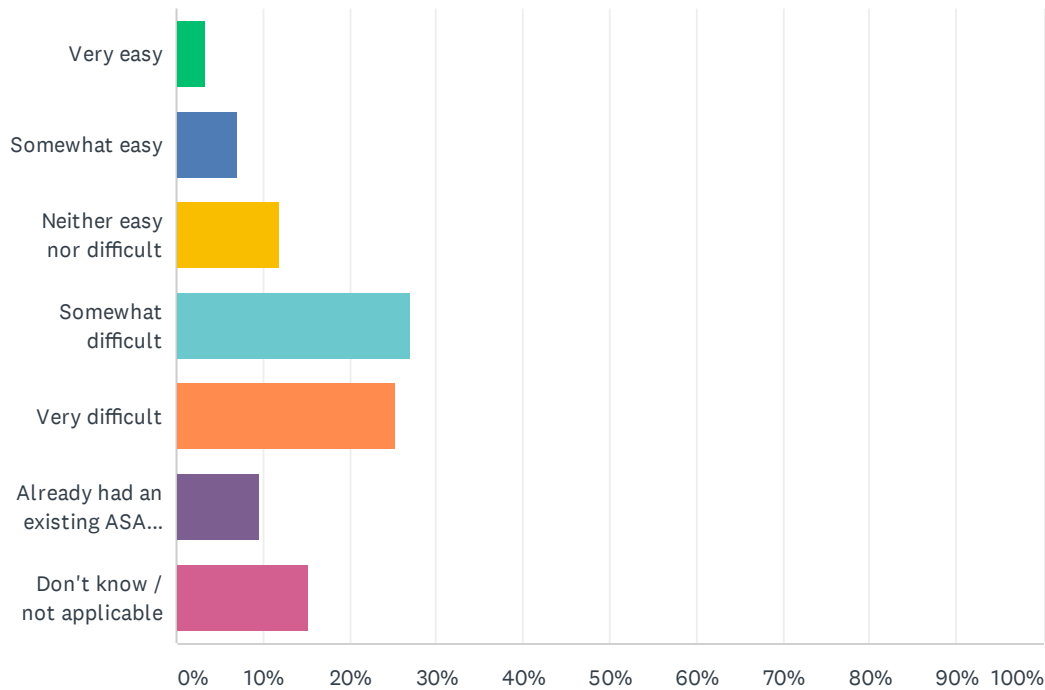
Answered: 78 Skipped: 1,013



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|-----------|
| Very easy | 8.97% | 7 |
| Fairly Easy | 20.51% | 16 |
| Neither easy nor difficult | 20.51% | 16 |
| Fairly Difficult | 11.54% | 9 |
| Very difficult | 10.26% | 8 |
| Don't know / not applicable | 28.21% | 22 |
| TOTAL | | 78 |

Q23 If you were responsible for creating your practice's ASA, how did you find the process? If you weren't responsible for creating your practice's ASA please go straight to Q25.

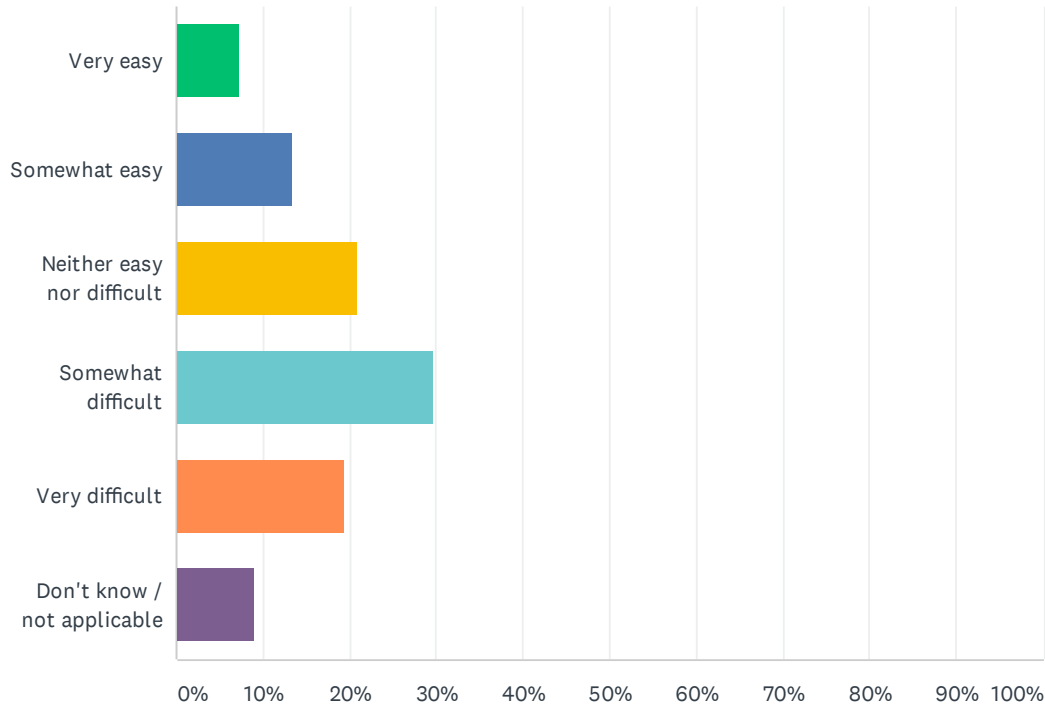
Answered: 485 Skipped: 606



| ANSWER CHOICES | RESPONSES | |
|--|-----------|------------|
| Very easy | 3.30% | 16 |
| Somewhat easy | 7.22% | 35 |
| Neither easy nor difficult | 11.96% | 58 |
| Somewhat difficult | 27.01% | 131 |
| Very difficult | 25.36% | 123 |
| Already had an existing ASA for the Trust Registration Service | 9.69% | 47 |
| Don't know / not applicable | 15.26% | 74 |
| TOTAL | | 485 |

Q24 Following on from the previous question, how did you find the process for copying/linking your practice's existing Government Gateway accounts for clients?

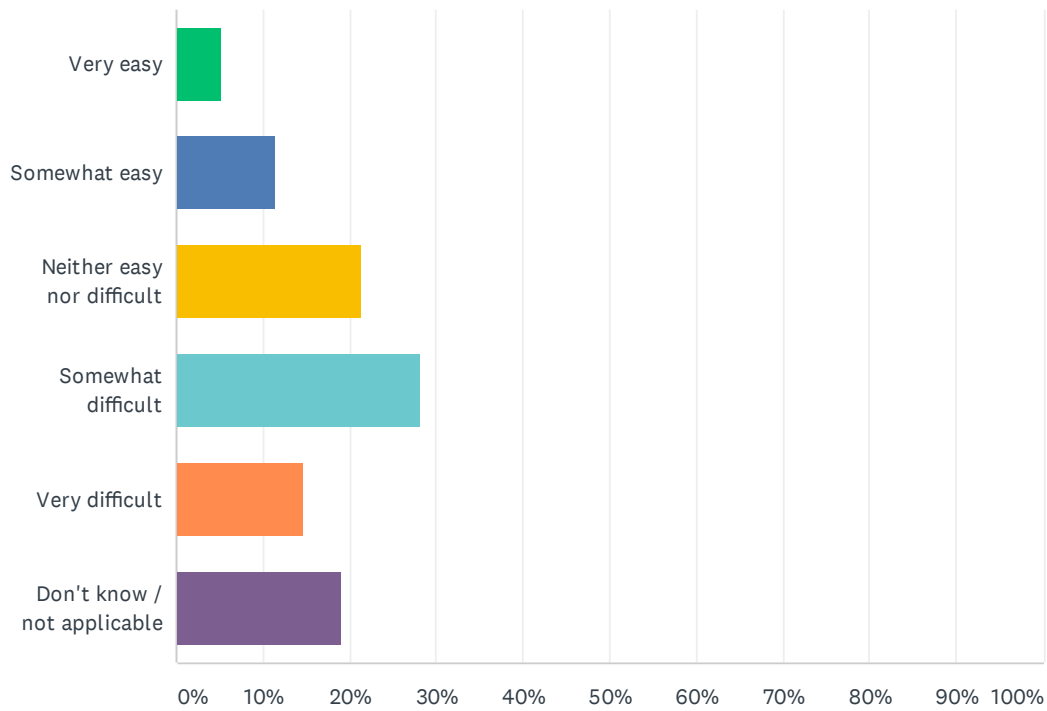
Answered: 472 Skipped: 619



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| Very easy | 7.42% | 35 |
| Somewhat easy | 13.35% | 63 |
| Neither easy nor difficult | 20.97% | 99 |
| Somewhat difficult | 29.66% | 140 |
| Very difficult | 19.49% | 92 |
| Don't know / not applicable | 8.90% | 42 |
| TOTAL | | 472 |

Q25 If you were the person to sign up your practice/organisation for MTD for VAT, how did you find the sign up process?

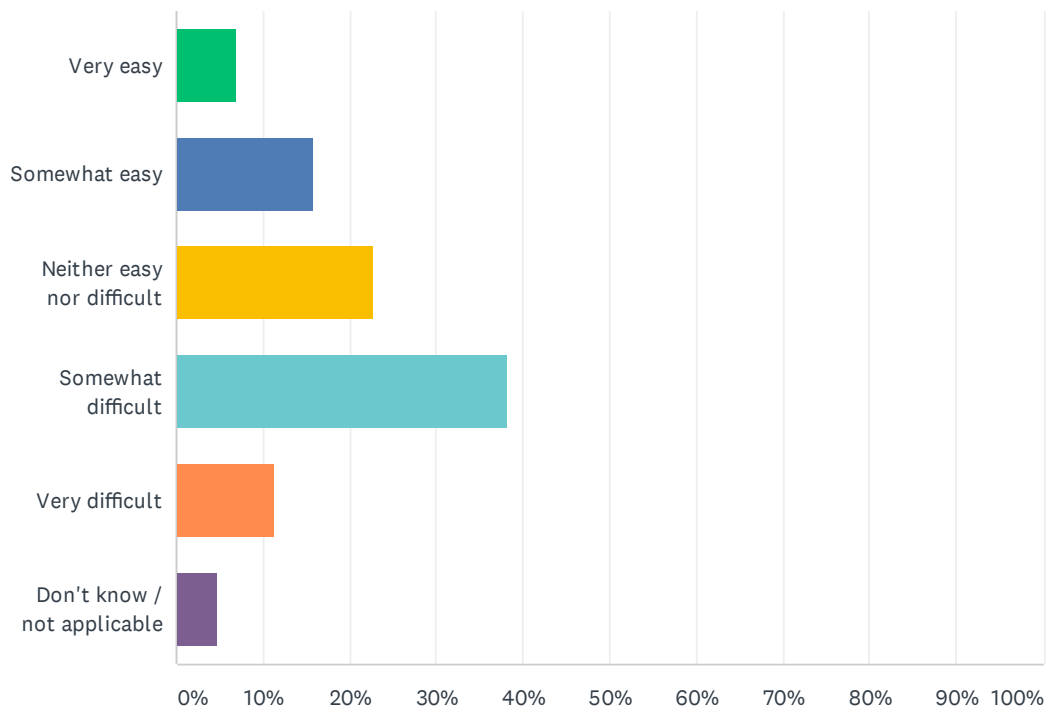
Answered: 549 Skipped: 542



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| Very easy | 5.28% | 29 |
| Somewhat easy | 11.48% | 63 |
| Neither easy nor difficult | 21.31% | 117 |
| Somewhat difficult | 28.23% | 155 |
| Very difficult | 14.57% | 80 |
| Don't know / not applicable | 19.13% | 105 |
| TOTAL | | 549 |

Q26 How easy was it to sign up your clients for MTD for VAT?

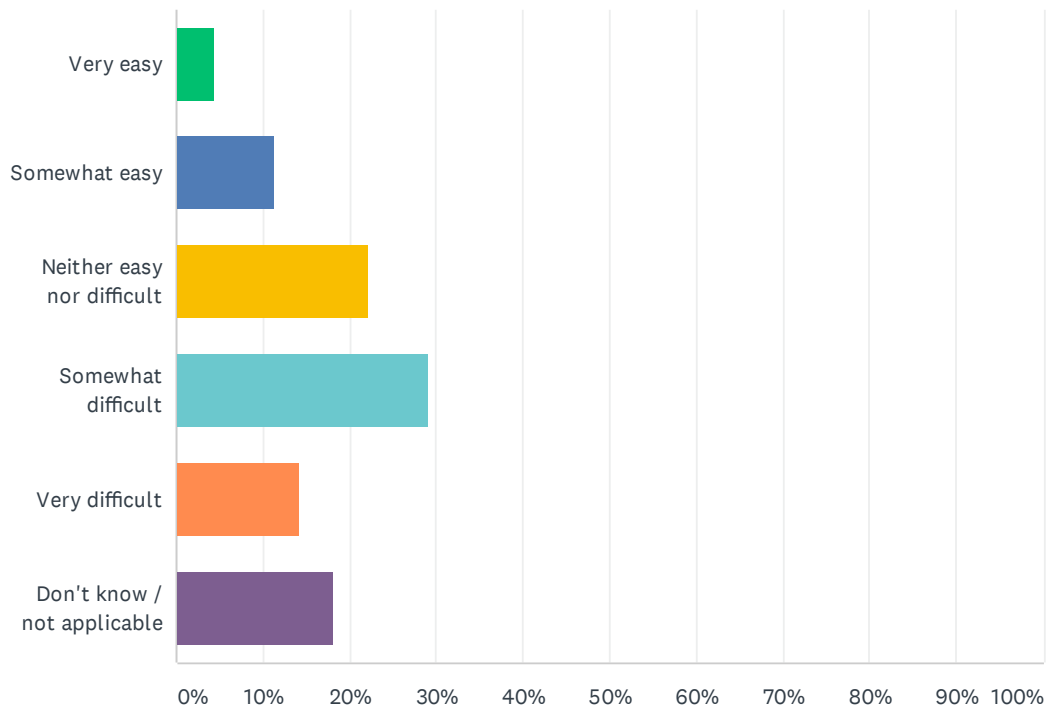
Answered: 463 Skipped: 628



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| Very easy | 6.91% | 32 |
| Somewhat easy | 15.98% | 74 |
| Neither easy nor difficult | 22.89% | 106 |
| Somewhat difficult | 38.23% | 177 |
| Very difficult | 11.23% | 52 |
| Don't know / not applicable | 4.75% | 22 |
| TOTAL | | 463 |

Q27 Following on from question 26, how did / do you find the process for authorising new clients using the ASA?

Answered: 449 Skipped: 642



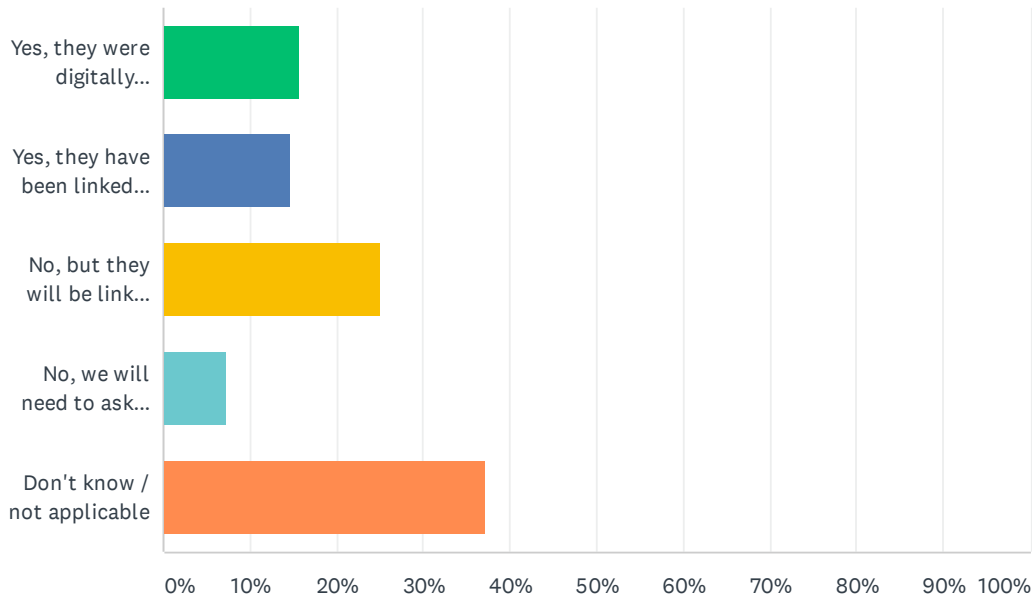
| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| Very easy | 4.45% | 20 |
| Somewhat easy | 11.36% | 51 |
| Neither easy nor difficult | 22.27% | 100 |
| Somewhat difficult | 29.18% | 131 |
| Very difficult | 14.25% | 64 |
| Don't know / not applicable | 18.26% | 82 |
| TOTAL | | 449 |

Q28 Please use the comment box to provide any other feedback about the ASA experience. If you have no feedback, leave the comment box blank.

Answered: 139 Skipped: 952

Q29 For those other than agents: Are all of your digital records already digitally linked?

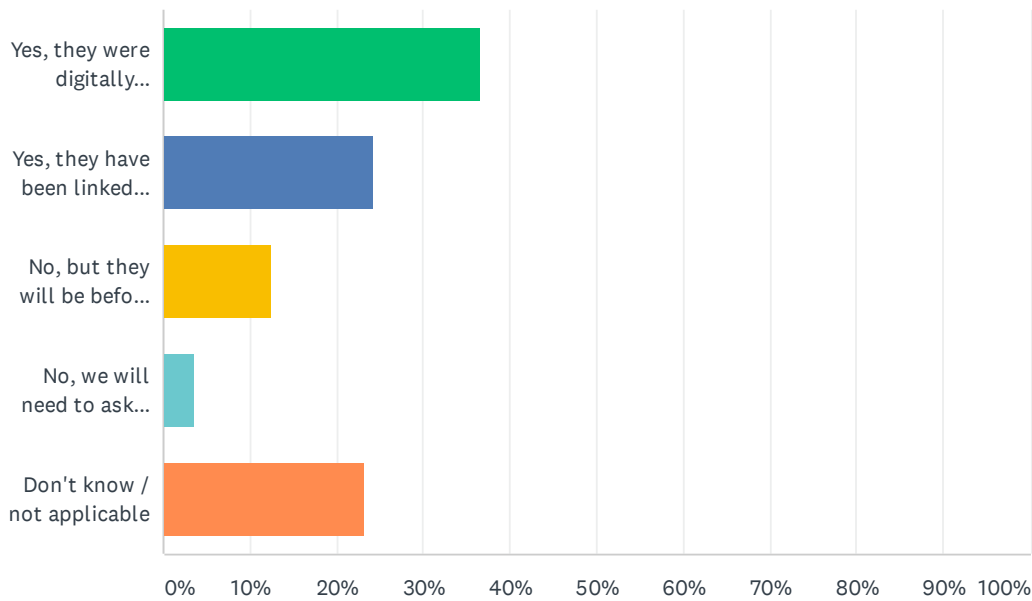
Answered: 419 Skipped: 672



| ANSWER CHOICES | RESPONSES | |
|--|-----------|------------|
| Yes, they were digitally linked before mandation | 15.75% | 66 |
| Yes, they have been linked earlier in the soft landing period | 14.56% | 61 |
| No, but they will be linked before the end of the soft landing period | 25.06% | 105 |
| No, we will need to ask HMRC for an extension to the soft landing period | 7.40% | 31 |
| Don't know / not applicable | 37.23% | 156 |
| TOTAL | | 419 |

Q30 For agents: Are the digital records for your practice already digitally linked?

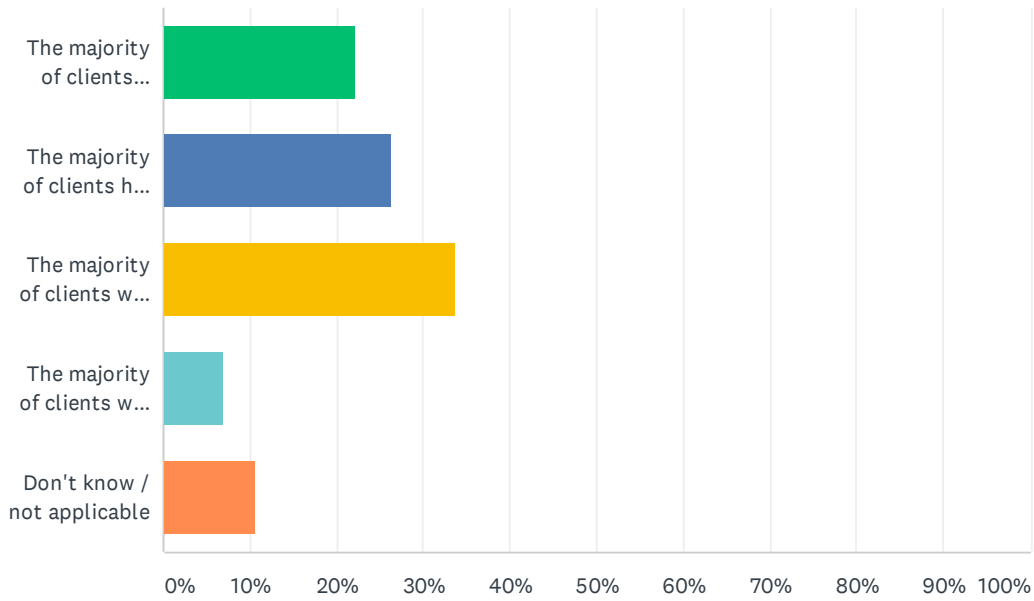
Answered: 575 Skipped: 516



| ANSWER CHOICES | RESPONSES | |
|--|-----------|------------|
| Yes, they were digitally linked before mandation | 36.52% | 210 |
| Yes, they have been linked earlier in the soft landing period | 24.35% | 140 |
| No, but they will be before the end of the soft landing period | 12.52% | 72 |
| No, we will need to ask HMRC for an extension to the soft landing period | 3.48% | 20 |
| Don't know / not applicable | 23.13% | 133 |
| TOTAL | | 575 |

Q31 For agents: Are the digital records for your clients already digitally linked?

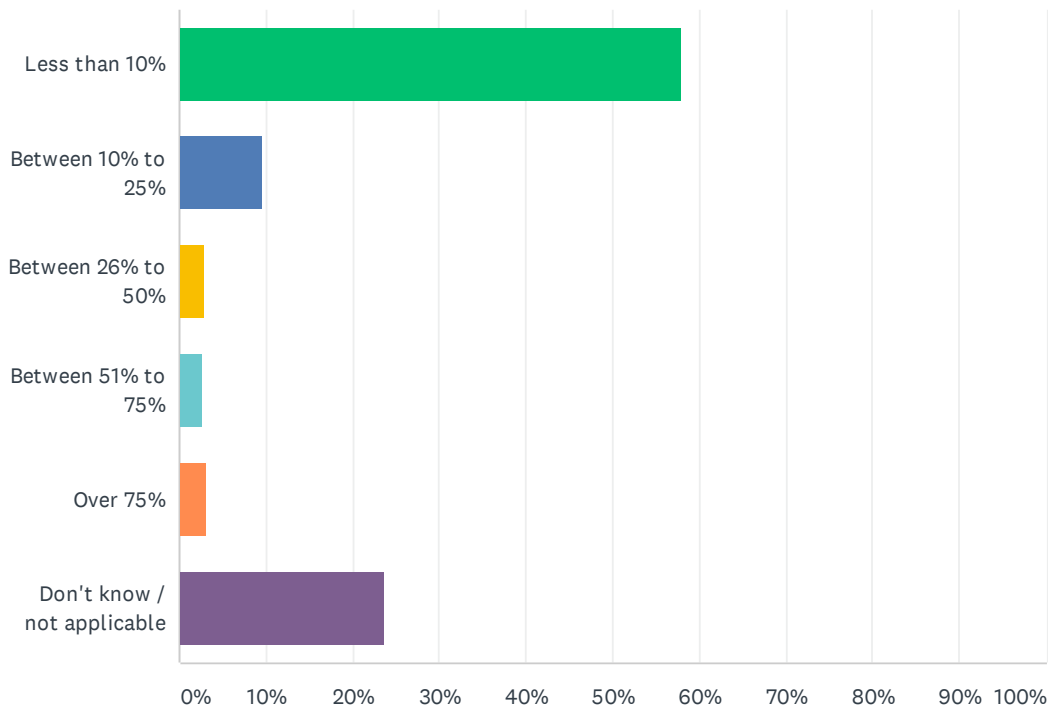
Answered: 575 Skipped: 516



| ANSWER CHOICES | RESPONSES | |
|---|-----------|------------|
| The majority of clients already had their accounting records digitally linked before mandate. | 22.26% | 128 |
| The majority of clients had their accounting records digitally linked earlier in the soft landing period. | 26.43% | 152 |
| The majority of clients will have digital links in place before the end of the soft landing period. | 33.74% | 194 |
| The majority of clients will have need to request an extension of the soft landing period. | 6.96% | 40 |
| Don't know / not applicable | 10.61% | 61 |
| TOTAL | | 575 |

Q32 For agents: What proportion of your clients will need to seek an extension of time in order to put digital links in place?

Answered: 577 Skipped: 514



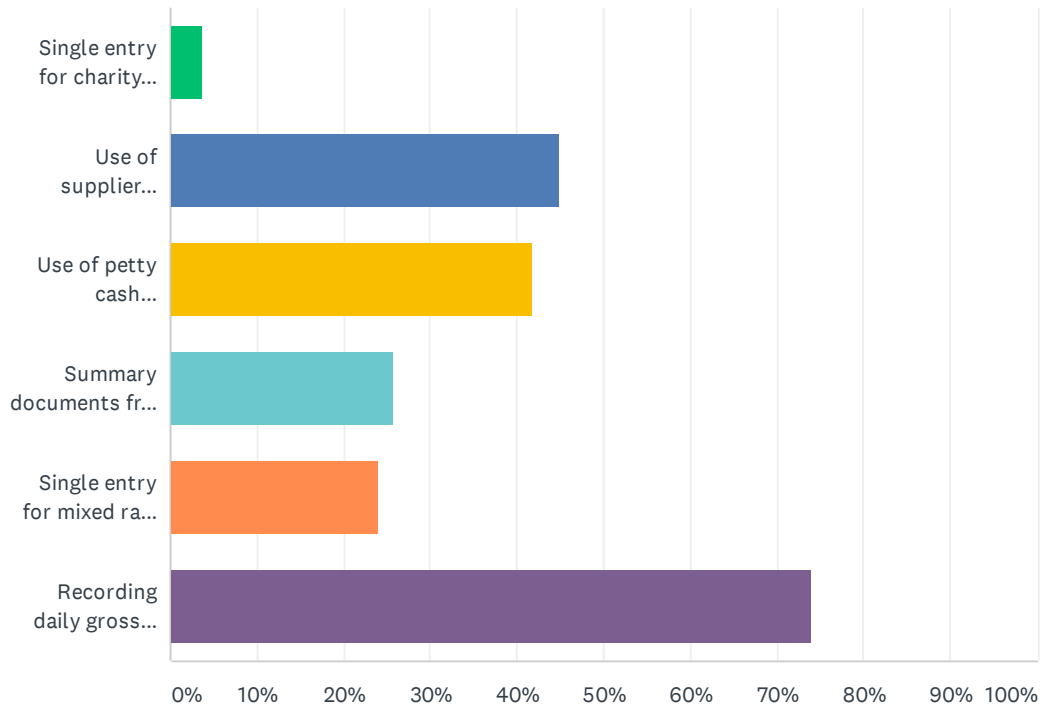
| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| Less than 10% | 57.89% | 334 |
| Between 10% to 25% | 9.71% | 56 |
| Between 26% to 50% | 2.95% | 17 |
| Between 51% to 75% | 2.77% | 16 |
| Over 75% | 3.12% | 18 |
| Don't know / not applicable | 23.57% | 136 |
| TOTAL | | 577 |

Q33 Please provide feedback on the reason(s) that your clients feel they cannot comply with the soft-landing deadline and require an extension? If you have no feedback, leave the box blank.

Answered: 91 Skipped: 1,000

Q34 If you or your clients use any of the simplifications/easements available, which ones are used? Tick all that apply.

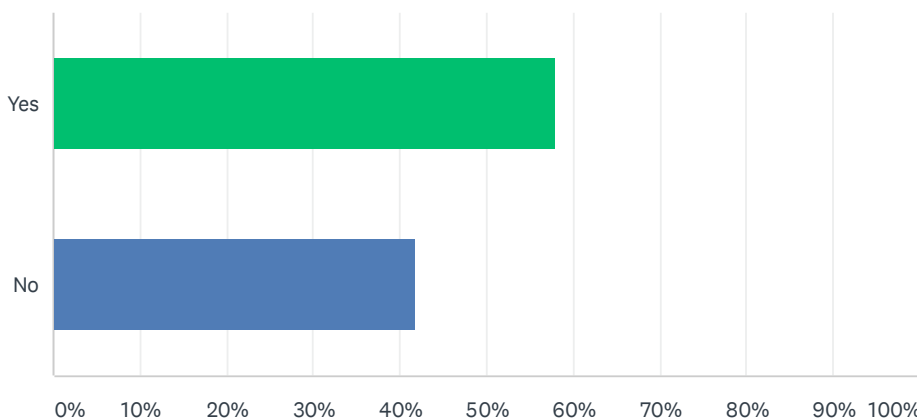
Answered: 265 Skipped: 826



| ANSWER CHOICES | RESPONSES | |
|--|-----------|-----|
| Single entry for charity fundraiser run by volunteers | 3.77% | 10 |
| Use of supplier statements meeting the qualifying criteria | 44.91% | 119 |
| Use of petty cash simplification allowing single entry for batch of costs within threshold | 41.89% | 111 |
| Summary documents from third party agents | 25.66% | 68 |
| Single entry for mixed rate supplies | 24.15% | 64 |
| Recording daily gross takings instead of individual transactions | 73.96% | 196 |
| Total Respondents: 265 | | |

Q35 Have you or your clients experienced difficulties when digitally filing VAT returns under MTD?

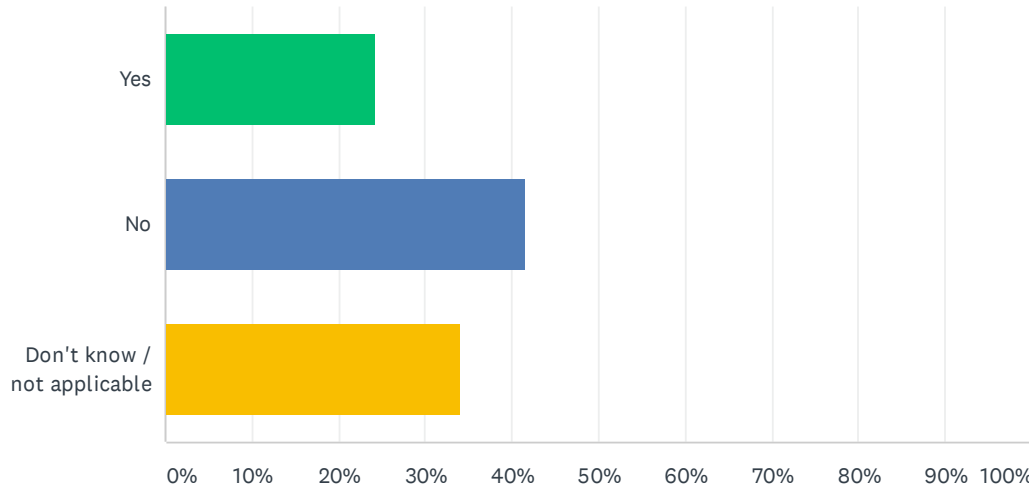
Answered: 675 Skipped: 416



| ANSWER CHOICES | RESPONSES | |
|----------------|-----------|-----|
| Yes | 57.93% | 391 |
| No | 41.78% | 282 |
| TOTAL | | 675 |

Q36 If you have experienced difficulties digitally filing VAT returns under MTD, did it result in receiving a letter from HMRC? (e.g. warning letter, default surcharge)

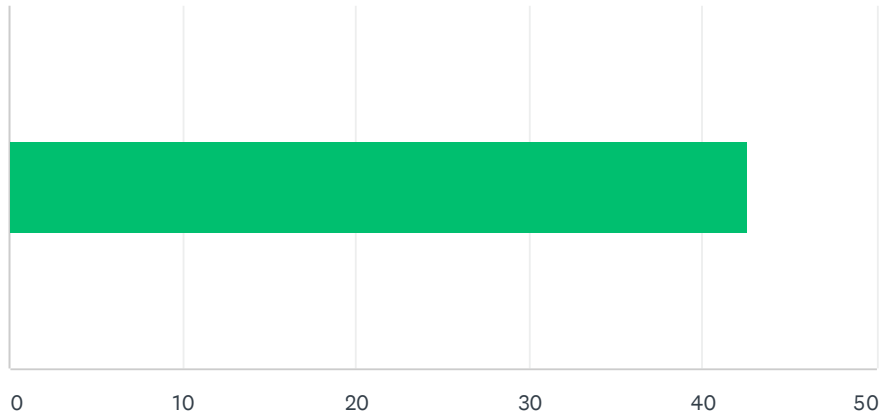
Answered: 614 Skipped: 477



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| Yes | 24.27% | 149 |
| No | 41.69% | 256 |
| Don't know / not applicable | 34.04% | 209 |
| TOTAL | | 614 |

Q37 For agents: What percentage of your clients use accounting software v bridging software to file their VAT returns under MTD?

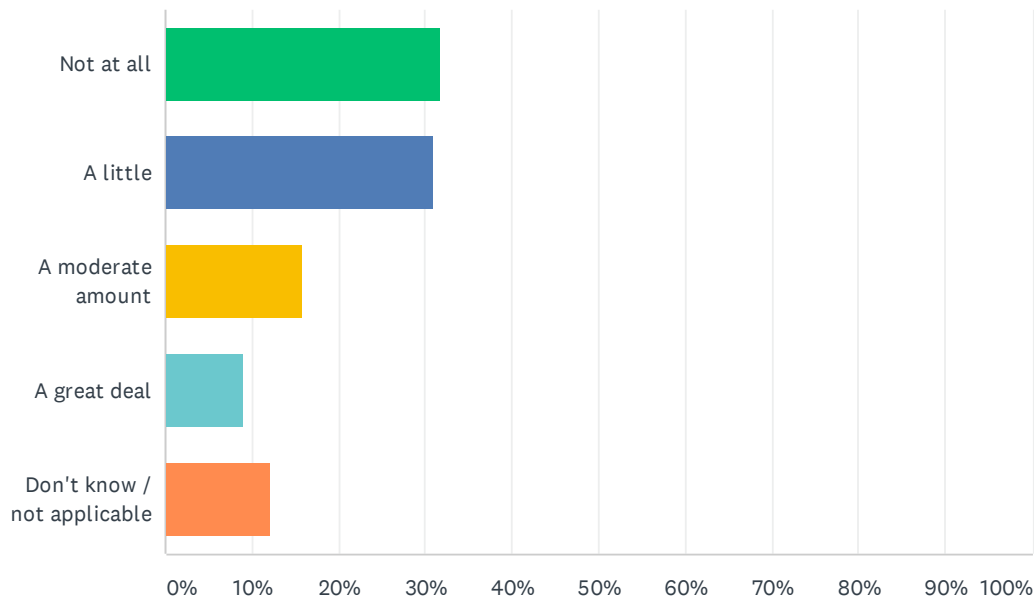
Answered: 527 Skipped: 564



| ANSWER CHOICES | AVERAGE NUMBER | TOTAL NUMBER | RESPONSES |
|------------------------|----------------|--------------|-----------|
| | 43 | 22,431 | 527 |
| Total Respondents: 527 | | | |

Q38 Do you find HMRC's service availability downtime impacts your use of MTD for VAT?

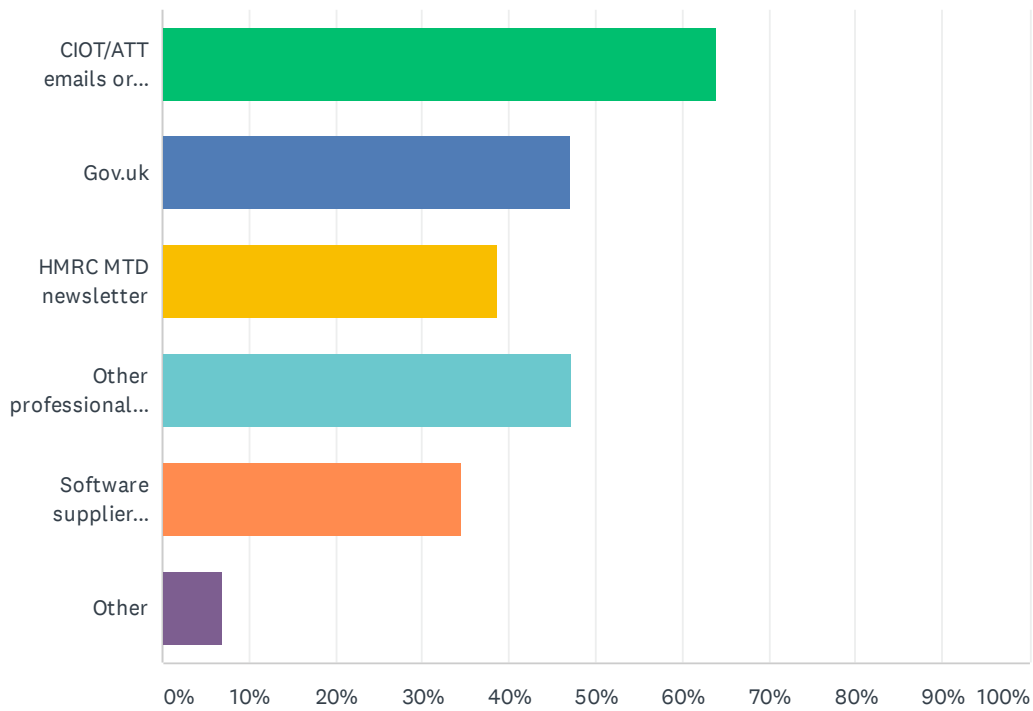
Answered: 696 Skipped: 395



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| Not at all | 31.90% | 222 |
| A little | 31.03% | 216 |
| A moderate amount | 15.95% | 111 |
| A great deal | 8.91% | 62 |
| Don't know / not applicable | 12.21% | 85 |
| TOTAL | | 696 |

Q39 Where do you normally find out about updates to MTD for VAT? Tick all that apply

Answered: 687 Skipped: 404



| ANSWER CHOICES | RESPONSES | |
|--|-----------|-----|
| CIOT/ATT emails or websites | 64.05% | 440 |
| Gov.uk | 47.16% | 324 |
| HMRC MTD newsletter | 38.72% | 266 |
| Other professional/trade body website/emails | 47.31% | 325 |
| Software supplier website/emails | 34.50% | 237 |
| Other | 6.99% | 48 |
| Total Respondents: 687 | | |

Q40 What benefits have you found from the implementation of MTD for VAT? Please leave the comment box blank if you have no feedback.

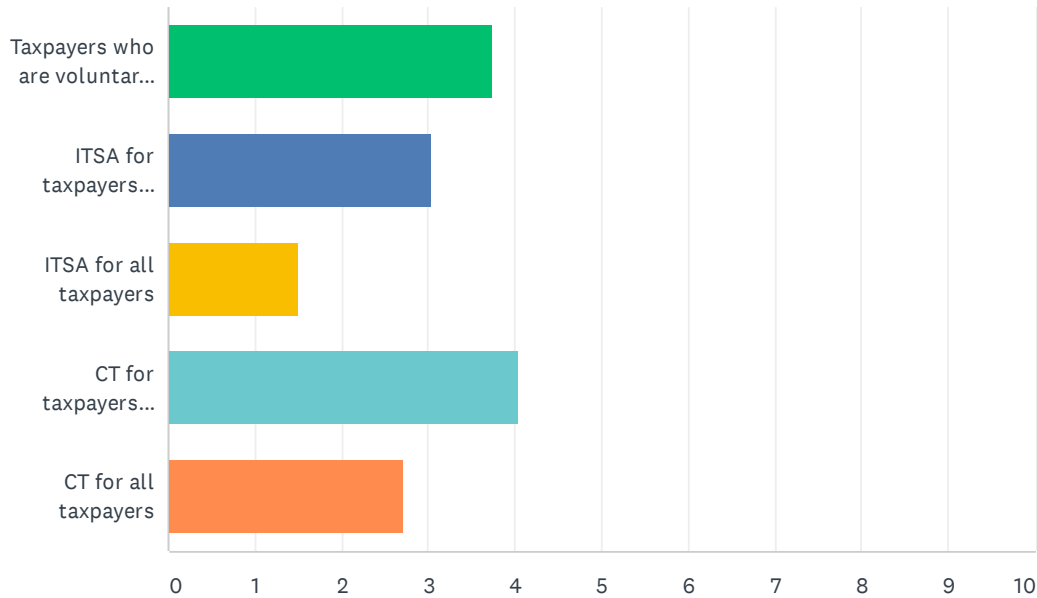
Answered: 356 Skipped: 735

Q41 Please use the free space below for any other comments on MTD for VAT. Please leave the comment box blank if you have no feedback.

Answered: 241 Skipped: 850

Q42 Irrespective of your views on the pros and cons of MTD, which do you think should be the next population to be mandated into MTD, assuming the Government decides to roll it out beyond its existing scope? Please rank from 1 (should be next to join) to 5 (should be last to join).

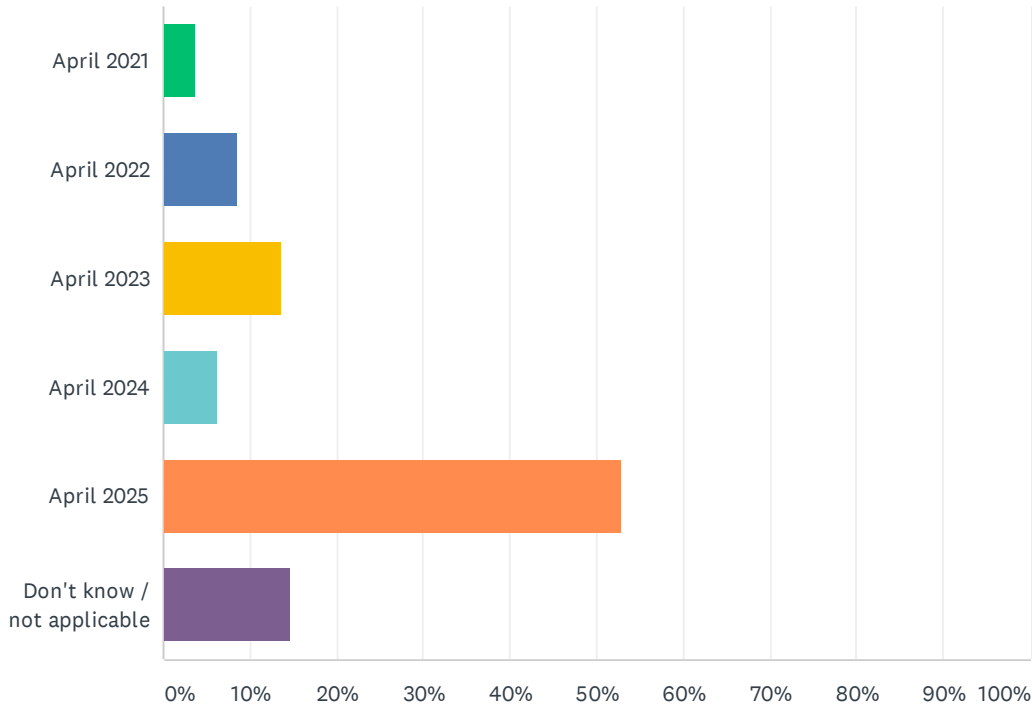
Answered: 795 Skipped: 296



| | 1 | 2 | 3 | 4 | 5 | TOTAL | SCORE |
|--|---------------|---------------|---------------|---------------|---------------|-------|-------|
| Taxpayers who are voluntarily registered for VAT, solely for their VAT obligations | 48.95% 374 | 8.77% 67 | 20.81% 159 | 11.65% 89 | 9.82% 75 | 764 | 3.75 |
| ITSA for taxpayers already mandated for MTD for VAT | 7.54% 57 | 28.57% 216 | 25.53% 193 | 36.38% 275 | 1.98% 15 | 756 | 3.03 |
| ITSA for all taxpayers | 2.76% 21 | 3.41% 26 | 9.71% 74 | 10.50% 80 | 73.62% 561 | 762 | 1.51 |
| CT for taxpayers already mandated for MTD for VAT | 39.66% 303 | 37.43% 286 | 11.78% 90 | 9.16% 70 | 1.96% 15 | 764 | 4.04 |
| CT for all taxpayers | 3.00% 23 | 21.80% 167 | 31.33% 240 | 30.81% 236 | 13.05% 100 | 766 | 2.71 |

**Q43 The government announced that there would be no further
mandation for taxpayers into MTD until April 2021 at the earliest. What
timeline would you suggest for the mandation into MTD for ITSA?**

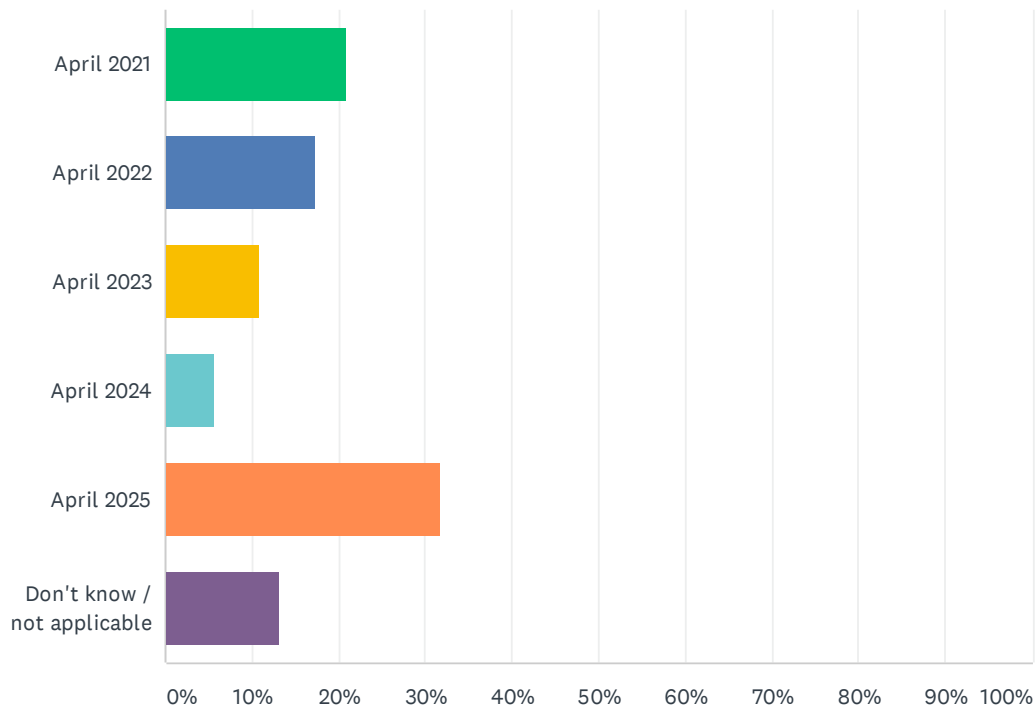
Answered: 855 Skipped: 236



| ANSWER CHOICES | RESPONSES |
|-----------------------------|------------|
| April 2021 | 3.86% 33 |
| April 2022 | 8.65% 74 |
| April 2023 | 13.68% 117 |
| April 2024 | 6.20% 53 |
| April 2025 | 52.87% 452 |
| Don't know / not applicable | 14.74% 126 |
| TOTAL | 855 |

Q44 What timeline would you suggest for the mandate into MTD for taxpayers who are voluntarily registered for VAT?

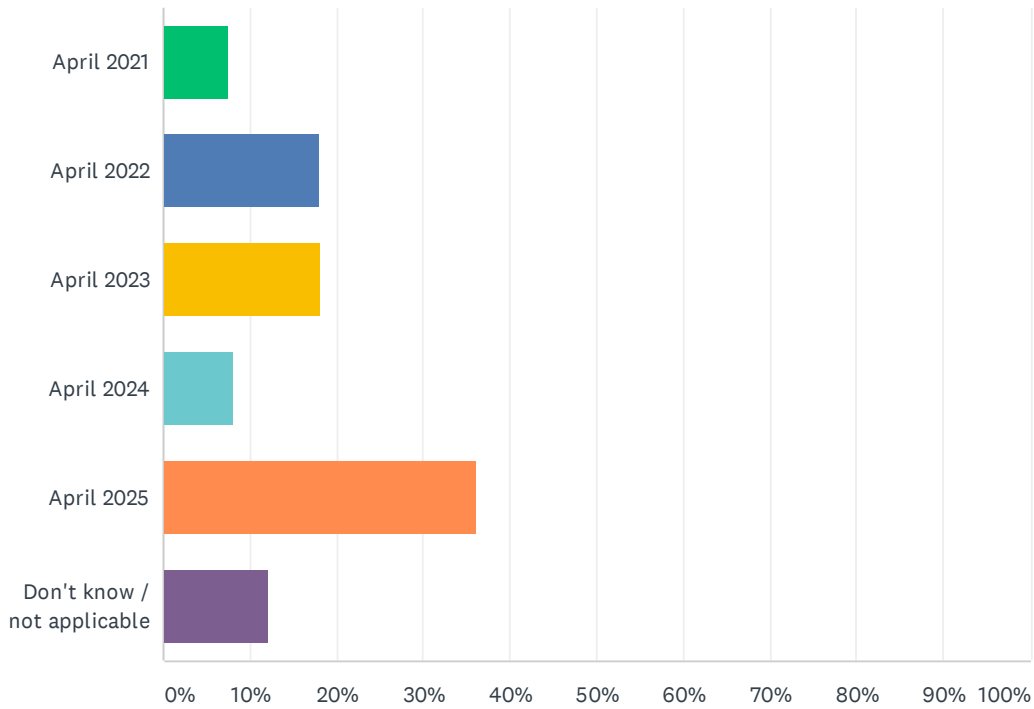
Answered: 850 Skipped: 241



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| April 2021 | 20.94% | 178 |
| April 2022 | 17.41% | 148 |
| April 2023 | 10.94% | 93 |
| April 2024 | 5.65% | 48 |
| April 2025 | 31.88% | 271 |
| Don't know / not applicable | 13.18% | 112 |
| TOTAL | | 850 |

Q45 What timeline would you suggest for the mandate into MTD for CT?

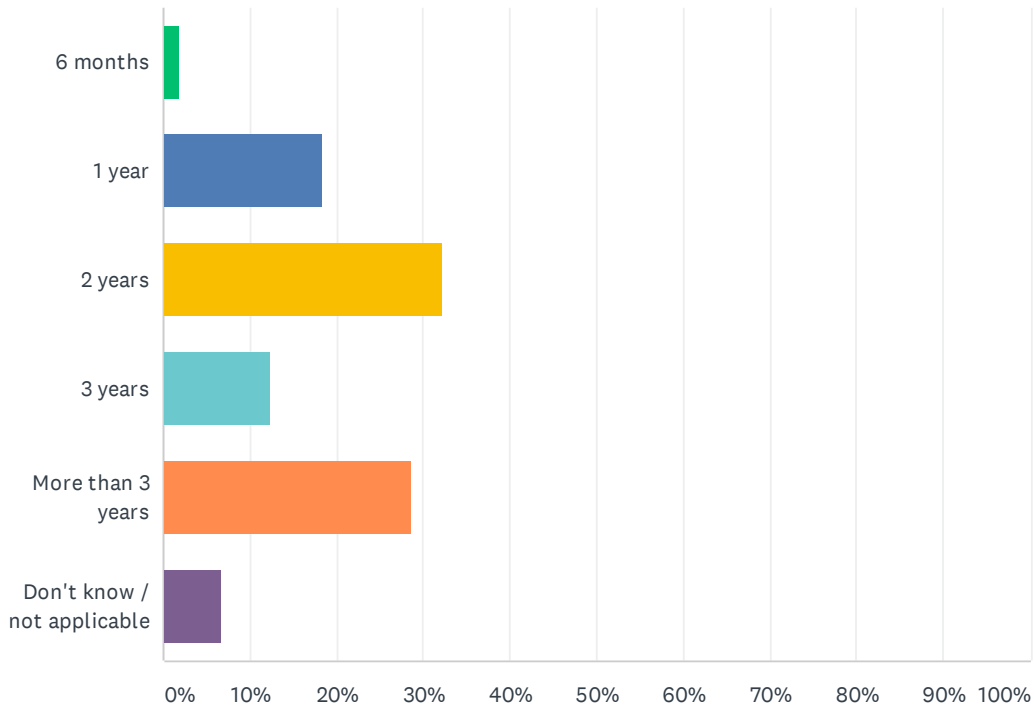
Answered: 844 Skipped: 247



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| April 2021 | 7.58% | 64 |
| April 2022 | 17.89% | 151 |
| April 2023 | 18.13% | 153 |
| April 2024 | 8.18% | 69 |
| April 2025 | 36.14% | 305 |
| Don't know / not applicable | 12.09% | 102 |
| TOTAL | | 844 |

Q46 How long do you think the public pilot should be running for MTD for ITSA prior to mandation?

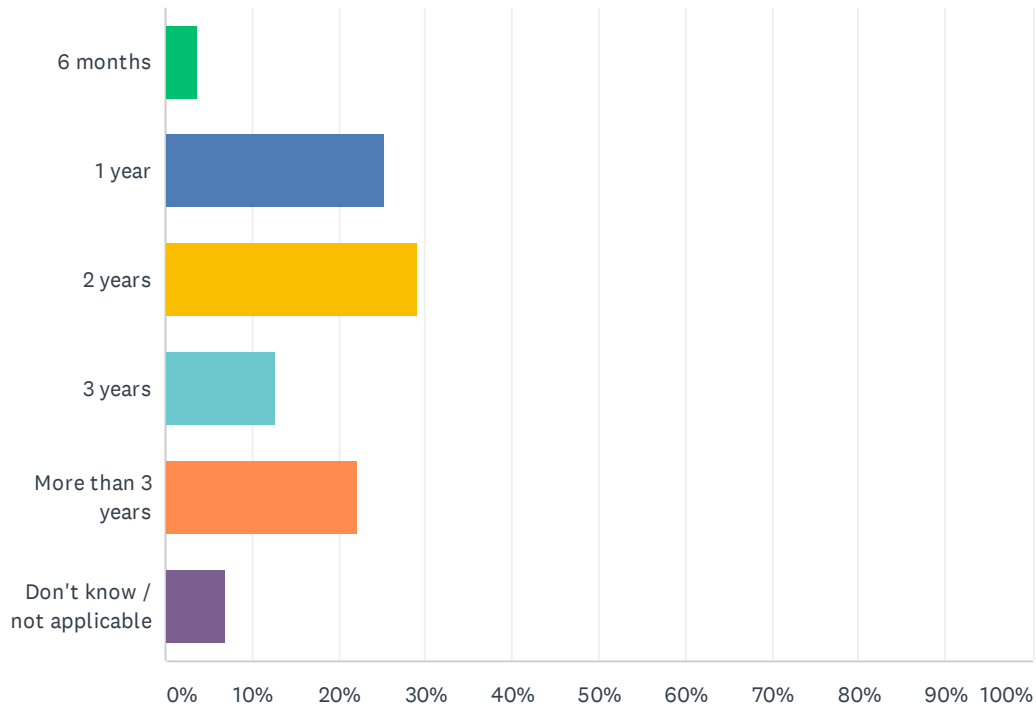
Answered: 842 Skipped: 249



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| 6 months | 1.78% | 15 |
| 1 year | 18.41% | 155 |
| 2 years | 32.19% | 271 |
| 3 years | 12.35% | 104 |
| More than 3 years | 28.62% | 241 |
| Don't know / not applicable | 6.65% | 56 |
| TOTAL | | 842 |

Q47 How long do you think the public pilot should be running for MTD for CT prior to mandation?

Answered: 850 Skipped: 241



| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|------------|
| 6 months | 3.76% | 32 |
| 1 year | 25.41% | 216 |
| 2 years | 29.06% | 247 |
| 3 years | 12.71% | 108 |
| More than 3 years | 22.24% | 189 |
| Don't know / not applicable | 6.82% | 58 |
| TOTAL | | 850 |