

Client Satisfaction Survey Report

Third Quarter - 2021



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Executive Summary

The Zimbabwe Revenue Authority (ZIMRA) contracted SPSS Zimbabwe to conduct a client satisfaction survey for its third quarter of the year 2021. The main objective of the survey was to assess taxpayers' perception of the level and quality of service delivery and whether their service expectations were being met by ZIMRA.

The target population for this study included tax accountants, clearing agents, transporters, individual taxpayers, importers, corporate taxpayers, SMEs, cross-border traders, NOGs, parastatals and government departments. The survey achieved a sample of 470 respondents. The greater part of survey was mainly quantitative using data collected through closed ended questions. A 5-point Likert scale was used for the closed ended questions. The data collection instrument also included two open ended questions which constituted the qualitative part of the survey.

SPSS software was used for quantitative data analysis while responses from the open ended questions were analyzed using themes.

Key Findings

Based on the findings, the overall Customer Satisfaction Index (CSI) for the 2021 2nd Quarter stood at 59% whilst the Corruption Perception Index (CPI) was 29.3%. There is a slight decrease in customer satisfaction as compared to the results of the 2nd Quarter where the index was 62%. Chinhoyi (74.3%), Victoria Falls (69.3%) and Forbes (69.2%) and Beitbridge Town Office (67.2%) had the highest satisfaction scores while Harare International Airport (52.0%) had the least satisfaction rating. On the other hand, the Corruption Perception Index slightly reduced with 0.7% from the previous score of 30%.

An overwhelming number of respondents expressed dissatisfaction with the inefficiency of the ZIMRA ICT systems especially the e-services platform. Respondents have complained that the website does not contain all the relevant information and also that some of the forms are not available on the website.

The findings show that ZIMRA staff are not readily accessible through emails and telephones. Taxpayers have complained about the inefficiency of ZIMRA's complaints handling procedure. A substantial number of respondents have gone for over 3 weeks without their complaints being resolved. Respondents have expressed dissatisfaction with the constant changing of liaison officers which normally results in unnecessary delays in service delivery. It has also been gathered from the survey that some of the liaison officers do not have adequate knowledge to handle issues at hand. The results from the survey show that ZIMRA's tax sensitization programs are very effective. Taxpayers have complained that the limited suppliers of Fiscal devices are charging exorbitant prices for the gadgets.

Background and Context

The Zimbabwe Revenue Authority (ZIMRA) was established on 19 January 2001 as a successor organisation to the then Department of Taxes and the Department of Customs and Excise following the promulgation of the Revenue Authority Act on February 11, 2000.

The Zimbabwe Revenue Authority, which derives its mandate from the Revenue Authority Act [Chapter 23:11] and other subsidiary legislation, is responsible for assessing, collecting and accounting for revenue on behalf of the State through the Ministry of Finance.

ZIMRA's mandate is to: -

1. Collect revenue. The following are some of the revenue heads which are administered by ZIMRA:

- Customs Duty – levied on imported goods in terms the Customs and Excise Act [Chapter 23:02]
- Value Added Tax (VAT) - levied on consumption of goods and services
- Excise Duty - levied on specified locally manufactured goods
- Income Tax - levied on income earned from trade
- Pay As You Earn (PAYE)- levied on income earned from employment
- Presumptive Taxes- it's a concept of taxation according to which Income Tax is based on average income instead of actual income
- Mining Royalties - charged in terms of the Mines and Minerals Act (Chapter 21:05)
- Capital Gains Tax (CGT) – levied on sale of immovable properties and marketable securities
- Surtax – levied on imported vehicles older than five years

2. Facilitate trade and travel. This is achieved by ensuring smooth movement of goods and people through inland and border ports of entry/exit.

3. Advise Government on fiscal and economic matters. This includes revenue forecasting, participation in national budget process and revision of Acts.

4. Protect civil society. ZIMRA's operations also include curbing smuggling and any forms of international trade crime as well as to enforce import, export and exchange controls. Most of these controls are meant to protect the consumer against dangerous and harmful drugs, hazardous substances, expired drugs, pornographic, objectionable or undesirable materials, and harmful substances.

With the strategic values of integrity, transparency and fairness, ZIMRA is mandated to advise government of Zimbabwe on all matters of tax policy relating to revenue collections as well as issues related to tax administration.

In an effort to fulfil its mandate of mobilizing more resources for government development programs, ZIMRA plays the crucial role of raising taxpayers' awareness about their tax obligations, thus raising their compliance. This is achieved through various initiatives including among others, effective administration and enforcement of tax related laws.

However, for ZIMRA to engage in targeted interventions that can raise awareness and increase tax compliance among taxpayers, it is important for the institution to understand perceptions of taxpayers and the challenges

Objectives of the Study

The main objective of the survey is to assess the taxpayers' and public's perception of the level and quality of service delivery and whether their service expectations are being met by ZIMRA.

Specifically, the survey aims at:

- i. Rating of ZIMRA on a given set of attributes, including
 - Level of client satisfaction with ZIMRA staff attitude
 - Service delivery
 - Speed of service
 - Perception towards corruption
 - Quality of service
 - Corporate Governance
 - Accessibility of ZIMRA information
 - Efficiency of ZIMRA online systems
 - Improvements that can be made
- ii. Identifying areas affecting ZIMRA service delivery,
- iii. Developing a composite measure of customer satisfaction (Customer Satisfaction Index) and use it to determine the overall rating of the current level of satisfaction and image,
- iv. Establishing the effectiveness of dispute resolution and the current mechanism of addressing taxpayers' complaints.
- v. Proposing service improvement measures; prepare and deliver a comprehensive report detailing the methodology, findings and recommendations for better and continuous improvements.

Research Methodology

The survey was purely quantitative using data collected through online questionnaires. The survey was open to all taxpayers receiving ZIMRA's services. Quantitative data collection was performed using a structured questionnaire. The questionnaire was designed using a 5-point Likert Scale of 1 through 5, with 1 being strongly disagree and 5 being strongly agree. The objective was to quantify the responses and confirm the extent to which respondents held various opinions and perceptions about ZIMRA's services.

Survey questions were focused on client satisfaction with: service delivery, ZIMRA staff attitude, complaints resolution, accessibility of ZIMRA information, efficiency of ZIMRA online systems, corporate governance and quality of service. The survey also focused on customer perception towards corruption in ZIMRA and improvements that can be made to enhance service delivery. Demographic characteristics of the survey population were also surveyed.

Target Population

The target population for this study included tax accountants, clearing agents, transporters, individual taxpayers, corporate taxpayers, importers, exporters, parastatals and government departments, SMEs, cross-border traders and NGOs.

Sampling and Sample Size

The survey included all ZIMRA inland and border stations. The survey employed probability (stratified random sampling) sampling techniques. The population was stratified by industry. The sample size for all categories of taxpayers was determined by using the Yamane formula at 95% confidence interval or 5% margin of error. The formula is given below.

$$n = \frac{N}{1 + N(e)^2}$$

Where; n = the sample size, N = the survey population size e = the level of precision or confidence level. Using this formula, the sample size approaches 400 as the population approaches infinity. The achieved sample for this study was 611 respondents. This figure is large enough to produce statistically significant results.

Data Collection

The survey questionnaire was electronically distributed to the clients through online data collection software called SurveyMonkey. The direct link to the survey was delivered to the clients' emails. Thus clients could complete the survey at desired times in the comfort of their offices or homes.

Data Cleaning and Analysis

Microsoft Excel was used in cleaning the collected data and also in the production of graphs. The data was analyzed using both quantitative and qualitative data analysis methods. Responses from the closed ended questions were analyzed quantitatively using the Statistical Package for Social Sciences (SPSS) software. The main method used for quantitative data analysis was Descriptive Statistics (percentages, mean scores and frequencies). On the other hand, responses from the open ended questions were analyzed qualitatively using themes.

Confidentiality

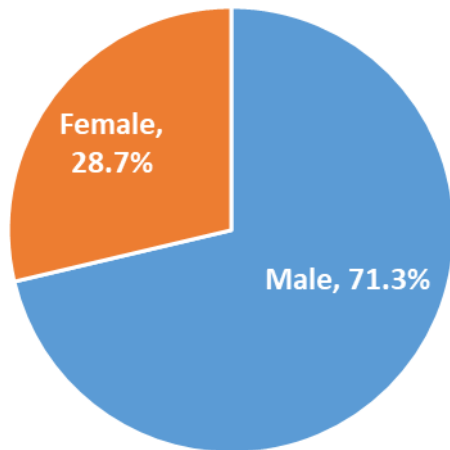
No one has access to respondents' individual responses except for selected SPSS Zimbabwe employees. The responses are confidential. All results are derived from an anonymized dataset and reported in aggregate form to protect respondents' confidentiality. Furthermore, SPSS Zimbabwe has reviewed the report to ensure that no individual taxpayer can be directly or indirectly identified from the results.

Presentation and Discussion of Findings

Demographic Characteristics of Respondents

Figure 1 below shows the distribution of respondents by gender and age. The majority of respondents were males. From the bar graph in Figure it is evident that approximately 60% of the participants were between 36 and 55 years.

Gender



Age

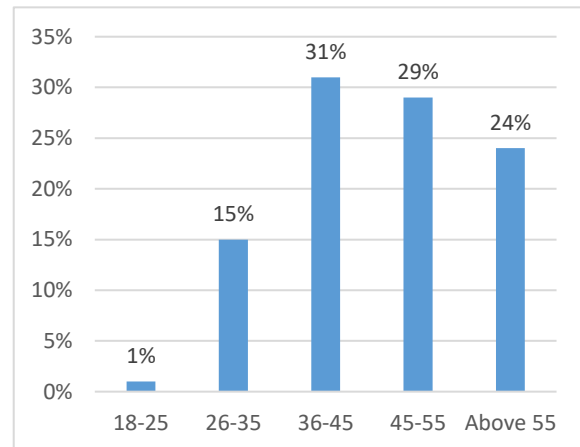


Figure 1: Disaggregation by Gender and Age

Level of Education

The figure below shows the distribution of respondents by highest level of education attained. The results show that the majority of respondents are all well-educated.

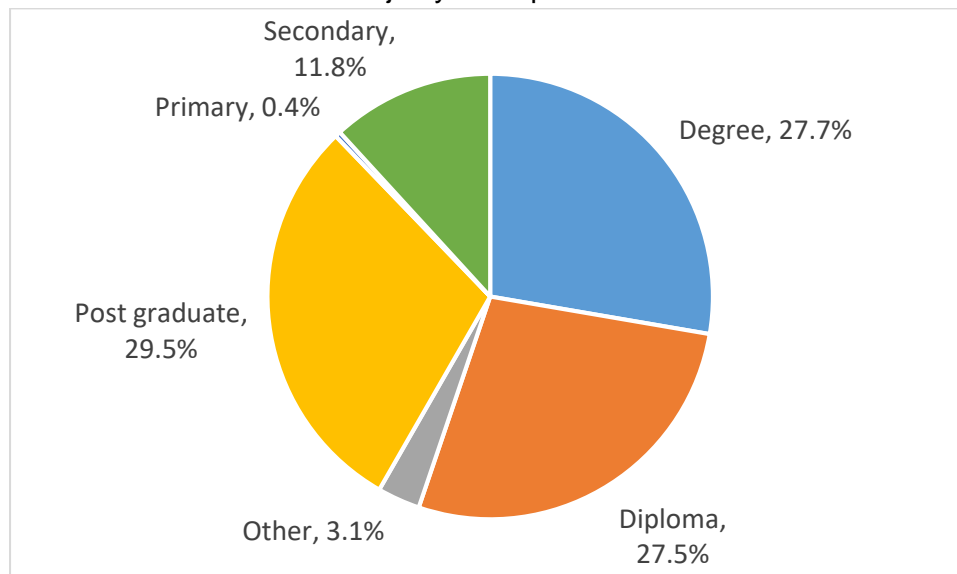


Figure 2: Level of Education

Position and Category of Business

Respondents were asked to indicate the category of their businesses and also their position within the organization. The results are displayed in Figure 3 below.

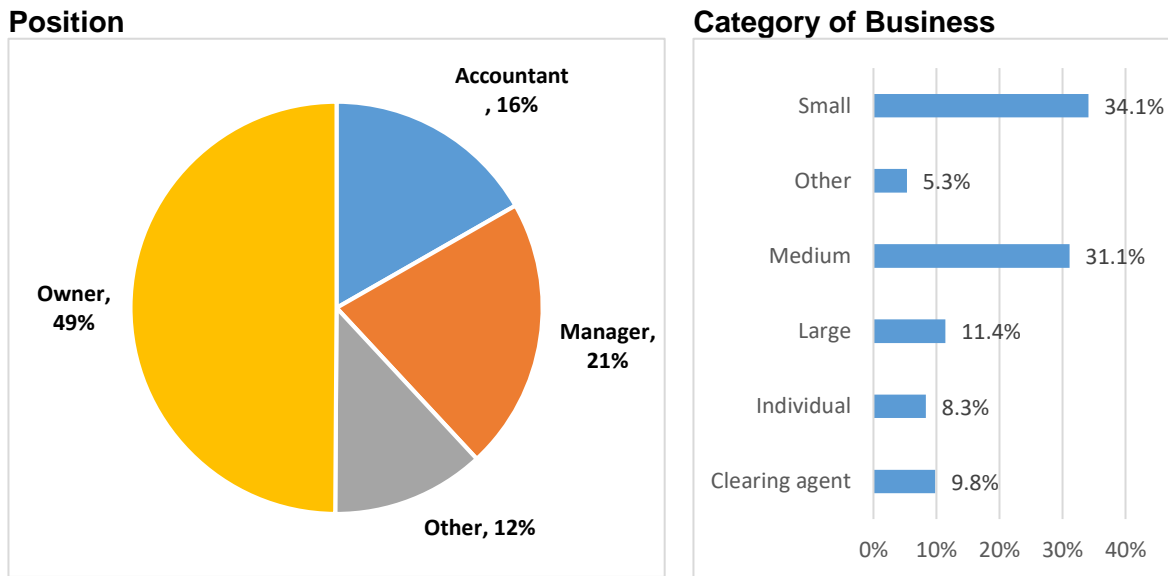


Figure 3: Position and Category of Business

The results in Figure 3 show that the majority of participants were owners of small and medium enterprises.

Sector

The figure below shows the distribution of business by sector.

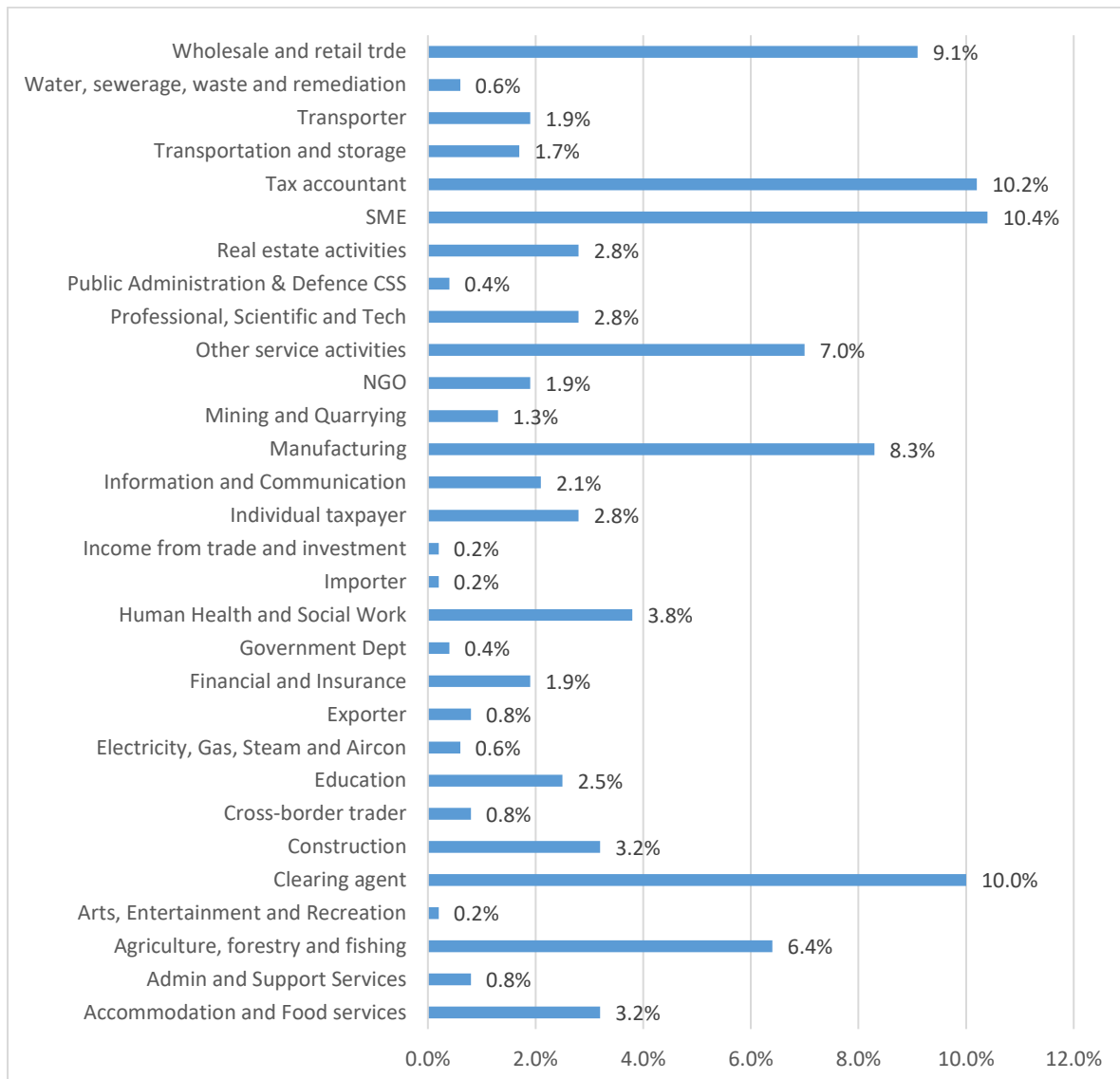


Figure 4: Sector

From the results above, it is clear that SMEs, Tax Accountants, and Clearing Agents constituted the greatest number of respondents.

Mean Score for Each Statement

Survey questions were rated on an ordinal scale of 1 through 5 and they were all positively worded. Mean scores for each survey question were computed and the results are displayed in Table 1 below.

Table 1: Mean Scores

Survey Statement	Mean
ZIMRA employees handle customers courteously	3.51
ZIMRA employees are always willing to help customers	3.52
ZIMRA employees strive to exceed customer expectations.	3.20
ZIMRA employees are very good in speaking the language I understand.	3.73

ZIMRA employees are very good listeners	3.43
ZIMRA Employees strongly believe in “Customer First” principle	3.07
The employees of ZIMRA are always accessible through emails and phones	3.17
ZIMRA employees have the capacity to handle customers’ needs.	3.28
Number of ZIMRA employees is sufficient for providing an effective service at this station	3.24
ZIMRA office ours are conducive	3.49
ZIMRA employees quickly respond to our service requests	2.99
ZIMRA service is generally fast	2.84
ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.	2.71
Quality of service in ZIMRA is high	3.09
ZIMRA employees at this station know their job well	3.54
ZIMRA employees are of high integrity	3.32
ZIMRA discharge their duties in a fair and impartial manner	3.25
ZIMRA e-services platform is very efficient	2.67
The Fiscal Devices are very efficient (Please select 6 if not applicable)	3.10
The ASCUDA system is very efficient (Please select 6 if not applicable)	3.20
The electronic cargo tracking system is very efficient (Please select 6 if not applicable)	3.24
ZIMRA Econet Ownai Platform is very efficient (Please select 6 if not applicable)	3.14
ZIMRA Netone One mmoney platform is very efficient (Please select 6 if not applicable)	3.24
ZIMRA physical facilities (i.e. offices, reception etc.) are very good.	3.48

Distribution of Responses for all Questions

Responses to survey questions were collapsed into three categories as shown in the table below.

Table 2: Agreement Factor Classification

Response	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
Agree Factor	Disagree		Neutral	Agree	

The tables and charts below show the question by question responses to the survey. Percentages show the proportion of employees who disagreed, agreed or gave a neutral response to the survey question.

Staff Attitude

Table 3: Staff Attitude

		Disagree	Neither agree nor disagree	Agree
Staff Attitude	ZIMRA employees handle customers courteously	16.0%	18.0%	66.0%
	ZIMRA employees are always willing to help customers	15.4%	20.0%	64.5%
	ZIMRA employees strive to exceed customer expectations.	24.9%	29.7%	45.4%

	ZIMRA employees are very good in speaking the language I understand.	10.9%	10.9%	78.3%
	ZIMRA employees are very good listeners	17.5%	22.9%	59.6%
	ZIMRA Employees strongly believe in “Customer First” principle	29.6%	30.4%	40.1%

The findings in Table 3 show that more than 60% of respondents believe that ZIMRA employees handle customers courteously and are always willing to help customers. More than three quarters of the participants understand the language used ZIMRA employees. On the other hand, less than 50% of the respondents are of the opinion that ZIMRA employees believe in the “Customer First” Principle.

Service delivery

Table 4: Service Delivery

		Disagree	Neither agree nor disagree	Agree
Service Delivery	The employees of ZIMRA are always accessible through emails and phones	30.5%	18.2%	51.3%
	ZIMRA employees have the capacity to handle customers’ needs.	22.8%	22.2%	54.9%
	Number of ZIMRA employees is sufficient for providing an effective service at this station	24.1%	24.1%	51.9%
	ZIMRA office ours are conducive	15.8%	19.0%	65.3%

As depicted in Table 4, slightly above 50% of respondents acknowledge that ZIMRA staff are always accessible through emails and telephones. On the aspect of working hours, about 65% of the respondents agree that ZIMRA office hours are conducive.

Speed of service

Table 5: Speed of Service

Speed of Service	Disagree	Neither agree nor disagree	Agree
ZIMRA employees quickly respond to our service requests	36.1%	23.3%	40.6%
ZIMRA service is generally fast	41.1%	23.8%	35.2%

Speed of service is a key determinant of customer satisfaction. It can be seen from the results in Table 5 that ZIMRA needs to immediately improve on speed of service delivery. This can be achieved through prompt response to customer queries and also by recruiting more staff especially at border stations.

Perception towards corruption

Part of the survey instrument focused on corruption among ZIMRA employees. The results are displayed in Table 6 below.

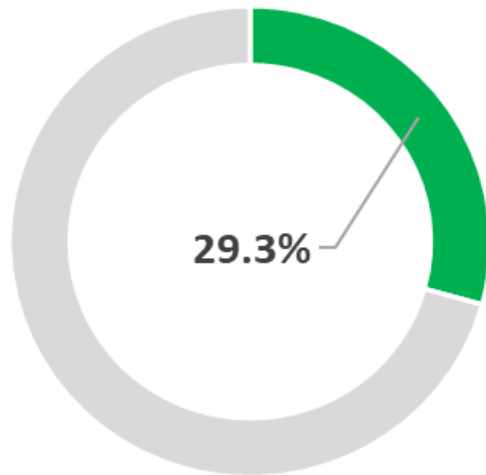
Table 6: Perception Towards Corruption

	Disagree	Neither agree nor disagree	Agree
ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.	44.9%	34.5%	20.6%

The results in Table 6 above show that very few (20.6%) of the respondents believe that ZIMRA officials are corrupt.

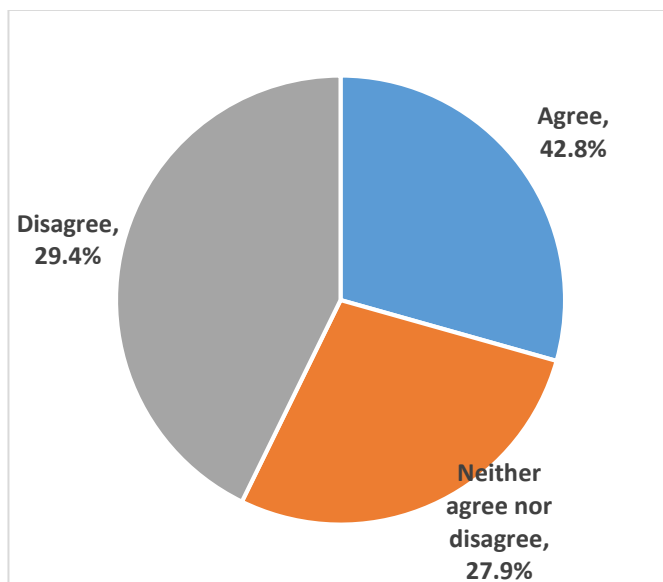
Corruption Perception Index (CPI)

Corruption Perception Index



Furthermore, respondents were asked to rate their perception level of corruption at their respective stations. A ratio scale of 0 through 10 was used and an average score was calculated from the results obtained from the sample to come up with an estimate of the Corruption Perception Index (CPI). The result for the CPI was **29.3%**. thus the CPI has slightly decreased in comparison with the result from the previous study.

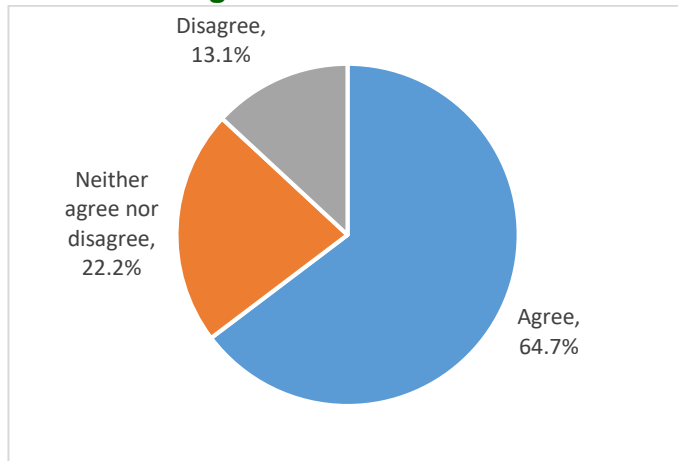
Quality of service



Quality of service is rated as an important dimension of customer satisfaction. The results in Figure 5 show that slightly above 40% of the respondents believe that ZIMRA service is of high quality. These results show that ZIMRA should work on improving the quality of its services in order to improve customer satisfaction.

Figure 5: Quality of Service

Staff Knowledge



Well knowledgeable employees can execute their duties without any difficulties. Thus speed of service is also determined by staff knowledge. Figure 6 shows the results on ZIMRA staff knowledge. The results show that the majority of respondents agree that ZIMRA employees are well-knowledgeable about their jobs. However, a considerable number of respondents have complained that some of the liaison officers had no adequate knowledge of their jobs.

Figure 6: Staff Knowledge

Integrity and Fairness

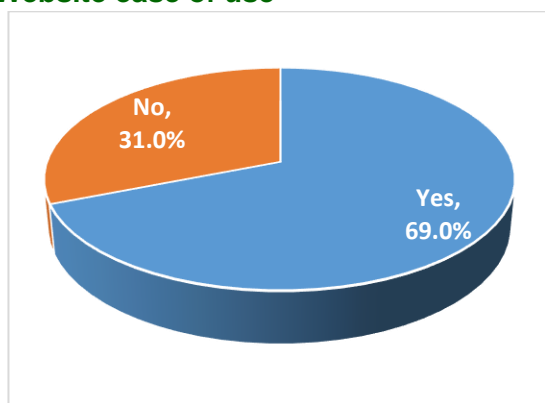
Integrity and fairness are among the key values of ZIMRA. Part of the survey focused on the aspects of integrity and fairness among ZIMRA officials. The table below shows the results.

Table 7: Integrity and Fairness

	Disagree	Neither agree nor disagree	Agree
ZIMRA employees are of high integrity	15.7%	37.1%	47.2%
ZIMRA employee discharge their duties in a fair and impartial manner	20.9%	30.9%	48.1%

It is apparent from the results that less than half of the participants believe that ZIMRA employees are of high integrity and that they perform their duties in an impartial and fair manner.

Website ease of use



Generally, the majority (69.0%) of users find the ZIMRA website ease to use. Nevertheless, the ZIMRA technical team should continue improving the website so that it becomes user-friendly to almost everyone.

Figure 7: Website Ease of Use

Uses of ZIMRA Website

Part of the survey instrument contained a multiple response question on the uses of the ZIMRA website. The results are displayed in Table 8 below.

Table 8: Uses of ZIMRA Website

		Responses		Percent of Cases
		N	Percent	
Uses of ZIMRA website ^a	Tax payments	187	22.7%	42.1%
	Seek information	243	29.5%	54.7%
	Download forms	209	25.4%	47.1%
	Checking updates	184	22.4%	41.4%
Total		823	100.0%	185.4%
a. Dichotomy group tabulated at value 1.				

As shown in the table, the majority of respondents visit the website to seek information and download forms. Thus the website should be regularly updated so that it always carries relevant information and forms.

Ways of improving the website

Table 9: Ways of Improving ZIMRA Website

- Highlight tax changes and SI instruments timeously
- System has to be updated regularly
- Process automatic refunds where applicable.
- The website should have the facility to switch to vernacular languages as well
- Improve the e-services platform
- The website should have an online helpline
- The website should be simple to use and uploading of documents should be easy.
- By increasing bandwidth and acquisition of new servers
- Put information guides on how users can access various online services and be able to complete all processes online.
- Improve the page loading speed and frequency of updates.
- Search function should be improved
- Change the Layout of the website and make it easier for navigation
- All forms should be available on the website. Currently there is no VAT 10.
- Advance notice that system will be down.

- Provide all possible answers to questions and requests by clients
- It should use simple language that can easily be understood

Efficiency of ZIMRA ICT systems

Table 10: Efficiency of ZIMRA ICT Systems

		Disagree	Neither agree nor disagree	Agree
Efficiency of ZIMRA Online Systems	ZIMRA e-services platform is very efficient	28.8%	18.9%	32.3%
	The Fiscal Devices are very efficient	27.6%	28.3%	44.1%
	The ASCUDA system is very efficient	23.1%	34.1%	42.7%
	The electronic cargo tracking system is very efficient	19.1%	40.8%	40.2%
	ZIMRA Econet Ownai Platform is very efficient	18.1%	48.8%	32.1%
	ZIMRA Netone OneMoney platform is very efficient	14.5%	50.0%	35.5%

The results in Table 10 show that ZIMRA systems need immediate improvement as evidenced by agreement scores below 50% on each platform. Throughout the survey, respondents have complained about the inefficiency of the e-services platform.

Problems Resolution/Complaints handling

The figure below shows the most frequent problems faced by customers.

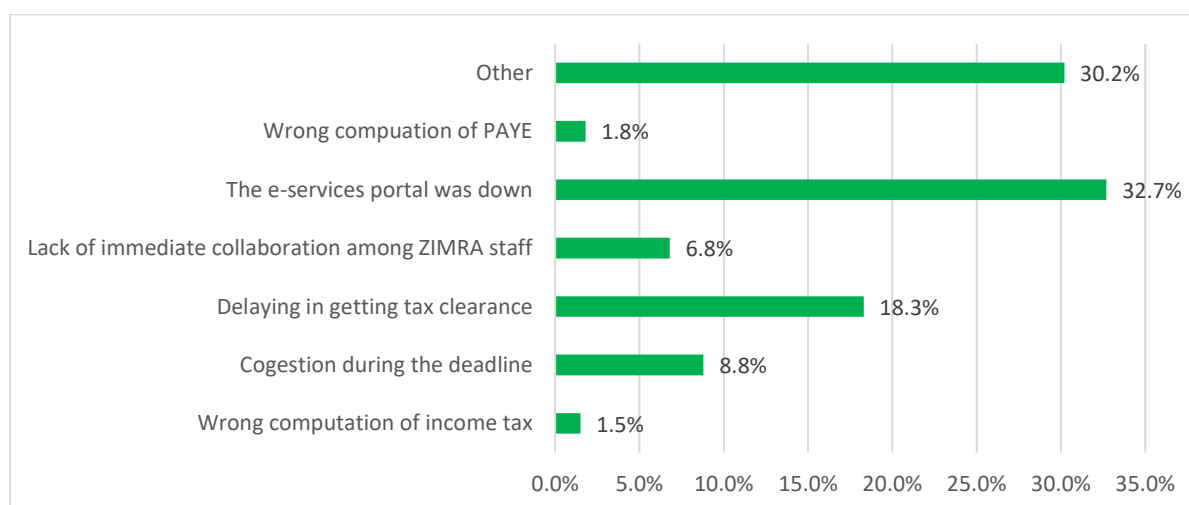


Figure 8: Frequently Encountered Problems

It is clear from Figure 8 that customers always have difficulties in accessing the e-services platform. Clients also experience challenges in obtaining their Tax Clearance certificates in time.

Cross-tabulation (Channel vs Speed of complaint resolution)

Customers use different channels when lodging their complaints. The results in Table 11 show that the majority of clients lodge their complaints through emails and followed by those who use the telephone.

Table 11: Channel vs Speed of Complaint Resolution

		How fast was your complaint/problem resolved?					Total
		Less than 24 hours	Over 3 weeks	Within 2 weeks	Within 3 weeks	Within a week	
	Email	37	61	20	13	39	170
	Newspaper	0	1	0	0	1	2
	Radio	0	1	0	0	0	1
	SMS	1	0	1	0	0	2
	Social Media	2	3	1	0	4	10
	Telephone	12	22	10	7	24	75
	ZIMRA website	6	7	5	0	4	22
Total		58	96	37	20	73	284

The results show that most of the complaints lodged through emails and telephones are going for over 3 weeks without being resolved. ZIMRA should develop a follow-up mechanism that ensures that customer queries are promptly resolved in order to improve service delivery and thereby increasing customer satisfaction.

Level of Satisfaction with Speed of Complaint Resolution

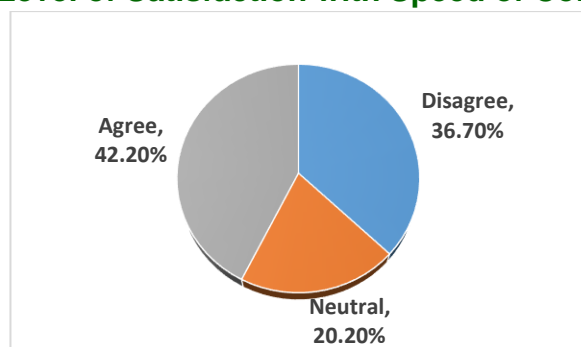


Figure 9: Level of Satisfaction with Speed of Complaint Resolution

The results in Figure 9 shows that below 50% of the respondents were satisfied with the way their complaints were resolved. On the other hand, a substantial number of respondents cited that ZIMRA officials take long to respond to their queries.

Communication

A customer focused organization regularly communicates with its clients, giving them information on any new developments timeously. Part of the survey had 5 questions focusing on ZIMRA's communication behavior. The results are displayed in the table below.

Table 12: Communication

ZIMRA doesn't tell customers much at all about what is happening	16.4%
ZIMRA gives customers only a limited amount of information	24.9%
ZIMRA keeps customers adequately informed	17.5%
ZIMRA keeps customers fairly well informed	25.6%

The results show that the majority (25.5%) of the respondents believe that ZIMRA only keeps its customers fairly well informed. On the other hand, a substantial number of taxpayers firmly believe that ZIMRA gives its customers a limited amount of information. Thus ZIMRA needs to improve on this aspect of service delivery.

Preferred channel of communication

Taxpayers were asked to suggest channels which they felt ZIMRA should adopt in order to increase visibility. The results are displayed in Figure 10.

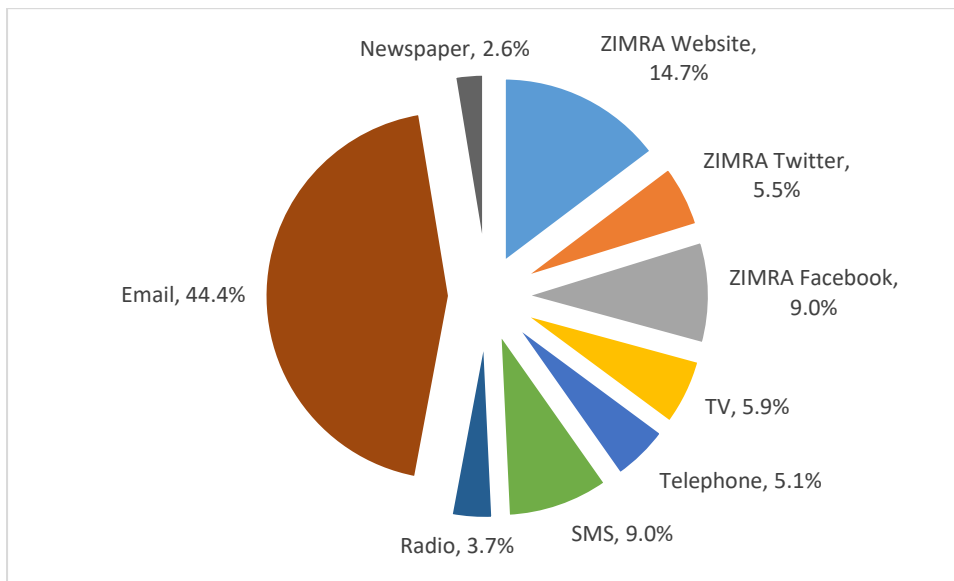


Figure 10: Preferred Channel of Communication

Most of the respondents cited the email as their most preferred channel of communication. However, ZIMRA should also incorporate cheap social media platforms that are easily accessible by the majority who are not in the corporate world.

Media Appearance

During the survey administration, participants were asked a question on which media they have seen or heard about ZIMRA. The results are displayed in the pie chart in Figure 11 below.

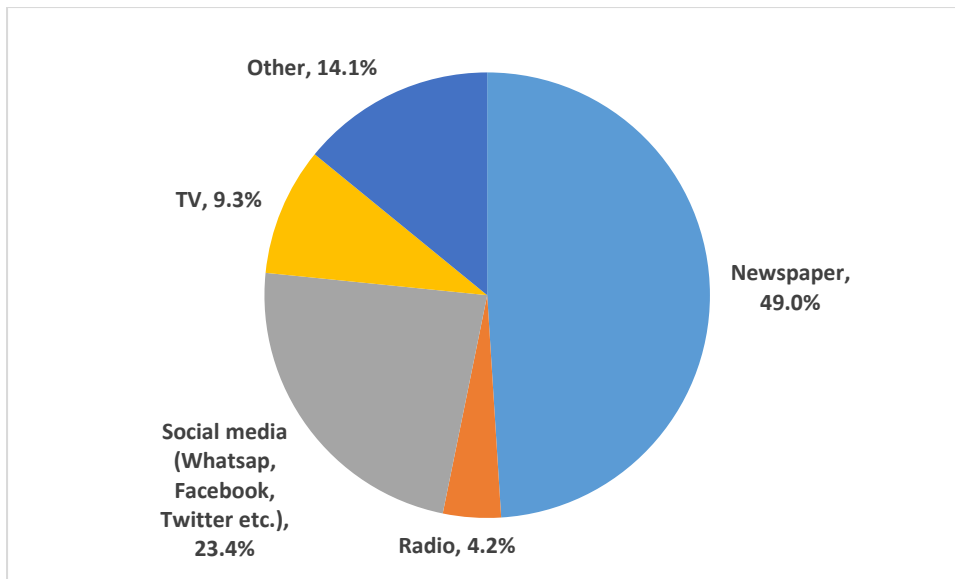


Figure 11: Media Appearance

The results show that ZIMRA is mainly visible in the newspapers.

ZIMRA Tax Sensitization Programmes

The survey included a multiple response question on tax sensitization programs attended. As shown in Table 13 the majority of respondents have attended Tax related meetings.

Table 13: Tax Sensitization Programs

		Responses		Percent of Cases
		N	Percent	
Tax sensitization sessions attended ^a	Tax related meetings	247	51.1%	61.4%
	Education workshops	156	32.3%	38.8%
	Sector specific workshops	80	16.6%	19.9%
Total		483	100.0%	120.1%

a. Dichotomy group tabulated at value 1.

Effectiveness of ZIMRA Tax Sensitization Sessions

Respondents were further asked to rate the effectiveness of these tax sensitization programs. Mean scores were calculated for each survey statement and the results are as shown in the table below.

Table 14: Effectiveness of Tax sensitization Programs

	How effective are ZIMRA Tax Related Meetings in disseminating information to customers about taxes and tax related issues	How effective are ZIMRA Education Workshops in disseminating information to customers about taxes and tax related issues	How effective are ZIMRA Sector Specific Workshops in disseminating information to customers about taxes and tax related issues
Mean	3.71	3.70	3.66

The results show that taxpayers find ZIMRA tax sensitization programs to be very effective. Thus ZIMRA should continue with these programs to boost compliance.

Challenges faced by users of fiscal devices

Listed in the table below are the challenges being encountered by users of Fiscal devices.

Table 15: Challenges Faced by Users of Fiscal Devices

		Responses		Percent of Cases
		N	Percent	
Challenges faced with fiscal devices ^a	Delay in Transferring data to ZIMRA	49	16.3%	25.4%
	Low skills in using Fiscal Devices	45	15.0%	23.3%
	High price of goods	15	5.0%	7.8%
	Decrease in number of the customers	6	2.0%	3.1%
	Airtime loading	21	7.0%	10.9%
	High competition caused by non-users	21	7.0%	10.9%
	Frequent load shadings	45	15.0%	23.3%
	Penalties for non-usage	12	4.0%	6.2%
	High cost of fiscal devices	87	28.9%	45.1%
Total		301	100.0%	156.0%

a. Dichotomy group tabulated at value 1.

The majority of respondents have complained about the exorbitant prices being charged for Fiscal Devices by suppliers. A substantial number of taxpayers strongly feel that the Fiscal devices should be accessed for free or at a subsidized cost.

Customer Satisfaction Index

The Customer Satisfaction Index was calculated using the American Customer Satisfaction Index (ACSI) Methodology. The following model was applied in deriving the CSI:

ACSI Model for Government Services

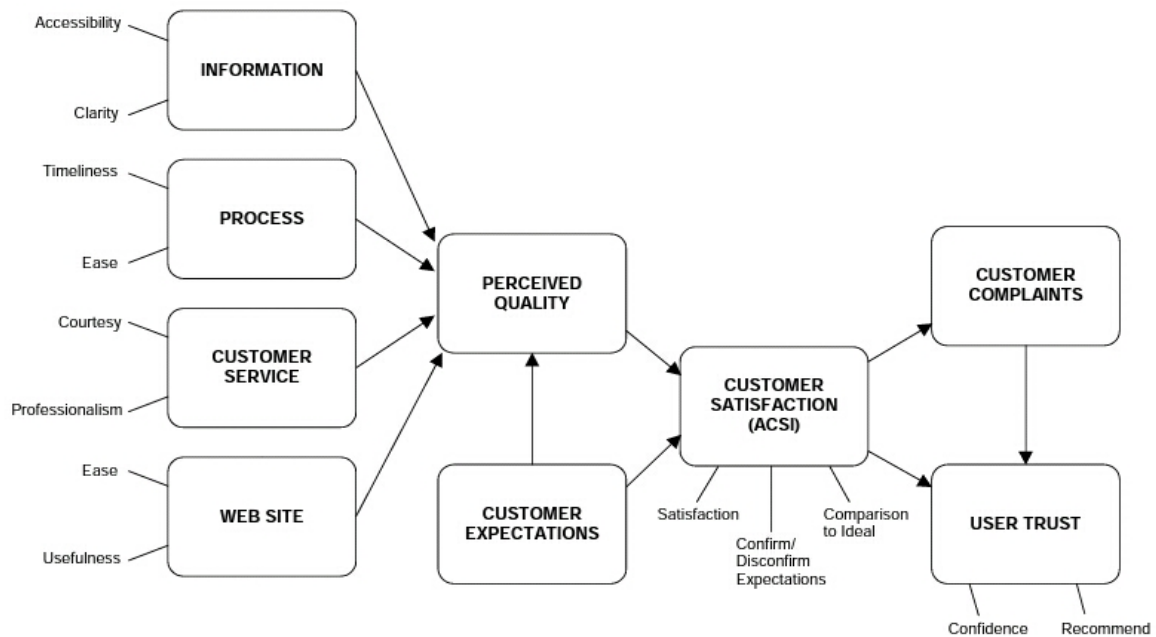


Figure 12: ACSI Model for Government Services

In this model, customer satisfaction (ACSI) has three antecedents, which are level of satisfaction with the service received (Satisfaction), how well the service compares to ideal (Comparison to Ideal) and whether the service met or exceeded expectations (Confirm/Disconfirm Expectations). Using these three manifest variables, the following formula is derived from the model:

$$ACSI = \frac{\sum_{i=1}^3 w_i \bar{X}_i - \sum_{i=1}^3 w_i}{9 \sum_{i=1}^3 w_i} \times 100$$

Using the above formula, the calculated Customer Satisfaction Index was 59%. This was a slight decrease compared to the last quarter where the index was 62%. Thus the Authority needs to work on improving service delivery.

Station Satisfaction Scores

The figure below shows the satisfaction scores for each station. Stations with less than 5 respondents were left out but were included in the calculation of the overall score.

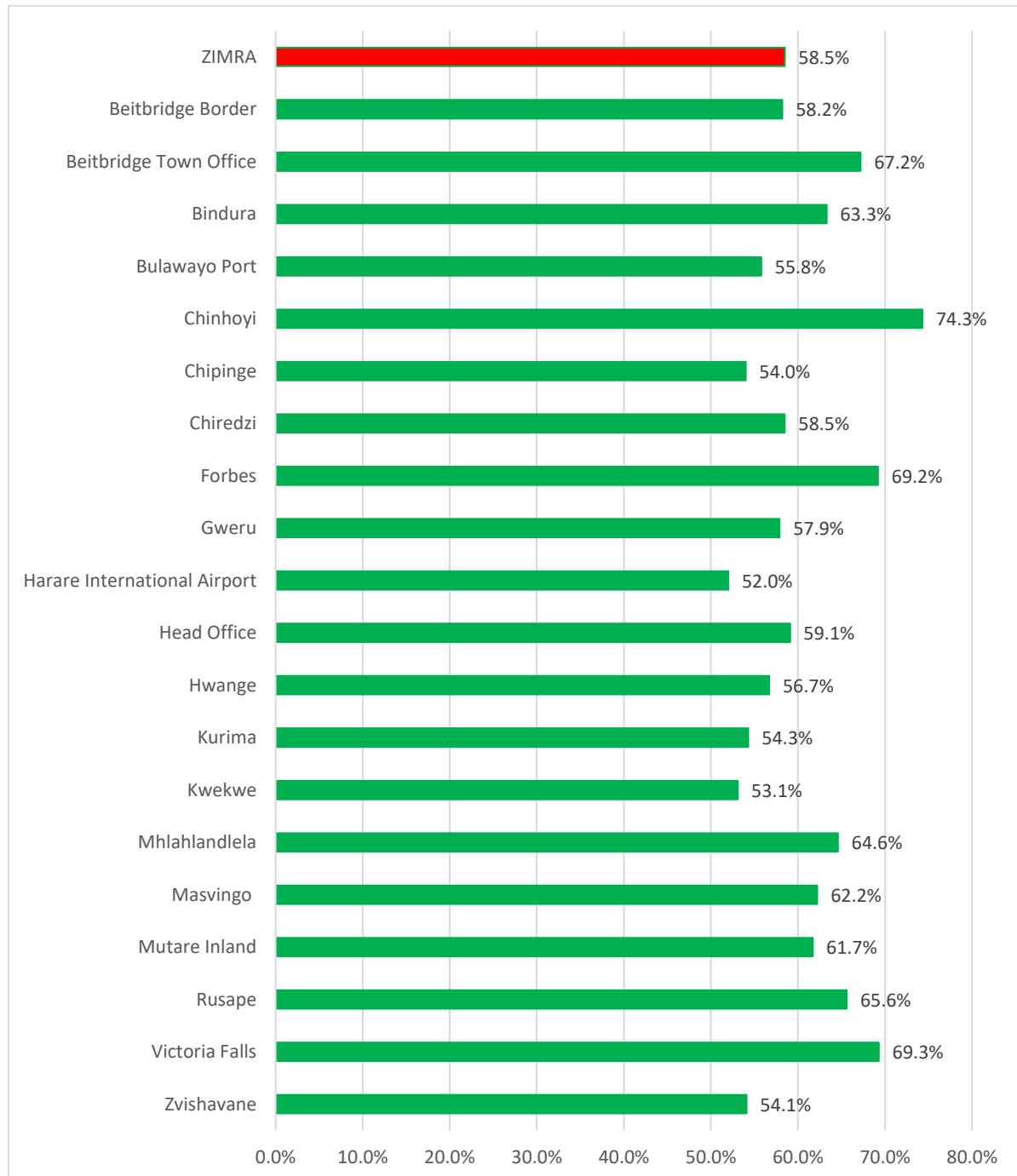


Figure 13: Station Satisfaction Scores

As indicated in Figure 13 above, Chinhoyi (74.3%), Victoria Falls (69.3%) and Forbes (69.2%) and Beitbridge Town Office (67.2%) had the highest satisfaction scores. Harare International Airport (52.0%) had the least satisfaction rating.

Comparative Analysis – Satisfaction by station

	Q2	Q3	Variance
ZIMRA	62%	59%	-3%
Zvishavane	67%	54%	-13%
Victoria Falls	62%	69%	7%
Rusape	79%	66%	-13%
Mutare Inland	52%	62%	10%
Masvingo	55%	63%	8%
Mhlahlandlela	57%	65%	8%
Kwekwe	64%	53%	-11%
Kurima	55%	54%	-1%
Hwange	70%	57%	-13%
Head Office	43%	59%	16%
Harare International Airport	59%	52%	-7%
Gweru	61%	58%	-3%
Forbes	62%	69%	7%
Chiredzi	72%	59%	-13%
Chipinge	70%	54%	-16%
Chinhoyi	71%	74%	3%
Bulawayo Port	53%	56%	3%
Bindura	68%	63%	-5%
Beitbridge Town Office	59%	67%	8%
Beitbridge Border	52%	52%	0%

From the findings in the table above it can be seen that a substantial number of stations witnessed a significant decrease in satisfaction scores, notably Chipinge, Chiredzi, Hwange, Kwekwe, Rusape and Zvishavane. The overall customer satisfaction index slightly decreased by 3% compared to the previous score of 62%.

Overall Service Delivery

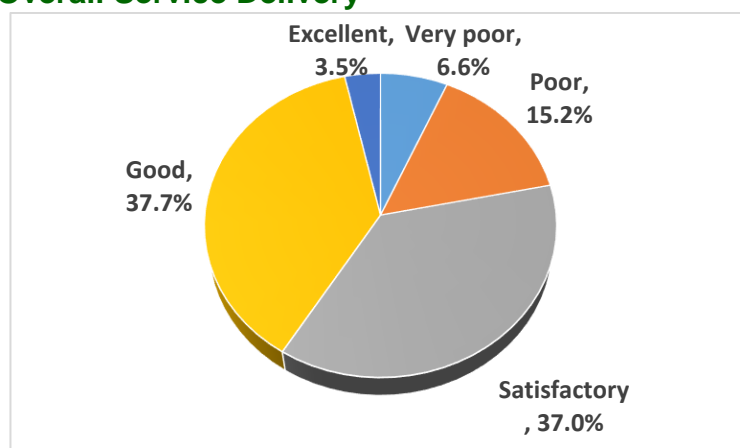


Figure 14: Overall Service Delivery

The last part of the survey asked respondents to rate their perception level of the overall service delivery in ZIMRA. As shown in Figure 14, 37.7% and 37% of the respondents perceive the overall service delivery in ZIMRA as good and satisfactory respectively. Only 3.5% rated the overall service delivery as excellent. This shows that ZIMRA needs to seriously work on improving customer service delivery.

Proposed areas of improvement

The last part of the survey questionnaire also had an open ended question asking for taxpayers' recommendations for the improvement of ZIMRA's service delivery. The table below summarises the responses.

<ul style="list-style-type: none">• ZIMRA officers should respond to queries in time.
<ul style="list-style-type: none">• ZIMRA officers should listen to client issues.
<ul style="list-style-type: none">• More tax education workshops
<ul style="list-style-type: none">• Turnaround time for bills of entry should not be too long.
<ul style="list-style-type: none">• Electronic seals should always be available
<ul style="list-style-type: none">• E-service functionality needs immediate improvement.
<ul style="list-style-type: none">• Document handling on ZIMRA's part should improve.
<ul style="list-style-type: none">• Tax clearance certificate should be easily accessible.
<ul style="list-style-type: none">• Provide more information to customers via email
<ul style="list-style-type: none">• Listen to a customer's argument and not penalize customers for their own staff's wrongs.
<ul style="list-style-type: none">• Hold more taxpayer education seminars.
<ul style="list-style-type: none">• ZIMRA staff should answer telephones
<ul style="list-style-type: none">• Improve on communication with clients.
<ul style="list-style-type: none">• "Treat companies as partners. Facilitate enabling environment for companies to grow so you collect more revenue. Refrain from viewing every client as a criminal when they approach you."
<ul style="list-style-type: none">• Incentives should be given to long time prompt payers.
<ul style="list-style-type: none">• "Car registration number plates are being issued clandestinely. The Authority should have cameras in designated places so that issuance of number plates is done in a transparent manner"
<ul style="list-style-type: none">• ZIMRA to recruit more staff at the country's ports of entry.
<ul style="list-style-type: none">• Improve network capacity and connectivity.
<ul style="list-style-type: none">• More sector specific workshops.
<ul style="list-style-type: none">• More public awareness.
<ul style="list-style-type: none">• Encouraging more firms to retail fiscal machines in order to curb monopoly.

- “When we email our submissions to our officers we need a response or a confirmation asap but it sometimes never happens.”
- Fast processing of PEs at the country’s ports of entry.
- “Covid preparedness is poor in relation to customer satisfaction. They do not want customers to come to their offices but they do not reply emails or telephones”
- Liaison Officers need to be trained and not moved until they have handed clients over to the next Liaison Officer.
- Increase staff at BB port of entry to effectively reduce North bound congestion.
- Expedite clearance of commercial BOEs submitted into the system at the border.
- Create a Tariff Code search engine.
- “On the job training and improvement on public relations especially staff at JM airport. Staff at airport need to know that clients have to be attended to urgently.”
- Broaden Zimra educational services through social media platforms and SMS.
- The icon for withholding VAT should available on the VAT submission platform.
- Dealing with long queues for trucks into or out of Zimbabwe
- Bonds office needs more man power.
- TIP desk needs efficiency.
- “ASYCUDA system should allow modifications on e-manifests. For example, if you mistakenly put a wrong date of entry you can’t change it hence you have start all over again. It’s very tedious and inconveniencing.”
- Gweru Zimra Offices must be near CBD as before.
- Taxation language should be simplified for all to understand.
- “Decentralize service points, we need an office in Chivhu.”
- ZIMRA needs to expedite processing of requests. e.g. Zimra cannot take more than 30 days to process an extension for a BOE window period. By then the booked ships would have sailed
- Adopt a paperless working environment.
- Zimra officers should acknowledge receipt of emails timeously
- Improve on customer care.
- “They should not dispute the values where there is Proof of Payment instead they should inquire with the bank whether the POP is fake of genuine.”
- Prompt response to emails

- Efficient linking of ZIMRA payment platforms with bank payment systems.
- Issue of tax refunds should be given top priority in the face of hyperinflation.
- Location at Kurima House not ideal for parking
- ZIMRA officers should always have knowledge of current tax rates to avoid confusion.
- Upgrade the ZIMRA portal server so that submissions can be processed during peak periods.
- Database for all operating businesses should be updated
- “ZIMRA to address issue of working hours, staff buses come in from 8 to 10am.”
- Land line telephones should be working all the time.
- ZIMRA should deal with corruption at points of entry specifically at warehouses.
- Website needs more relevant information for clients to know about what taxes to pay and how to pay them.
- The relationship between ZIMRA and those outside ZIMRA needs to be collaborative and ZIMRA should welcome contributions from the colleagues outside ZIMRA and consider these in addressing mutual issues.
- CGT conveyancing should refer to the law in assessments and there should be further training in mergers, conversions etc. as there is apparent gap in understanding by some staff.
- Presumptive and Withholding taxes to be available on E-services platform.
- E-filing to have multicurrency.
- Customer ledgers should be accessible on E-filing.
- Keep clients posted as to account status to avoid delays in obtaining Tax Clearance at year end

Conclusion

It can be concluded from the survey results that taxpayers are generally satisfied with ZIMRA's services as witnessed by a customer satisfaction score of 59%. Nonetheless, respondents have expressed dissatisfaction with; the speed of service delivery especially at the country's main ports of entry, inefficiency of the e-services platform, high cost of Fiscal machines and the constant changing of liaison officers. The findings also show that ZIMRA employees do not respond to their emails in time and they take time to answer telephone calls.

Recommendations

Based on the findings above, the following are recommendations to improve the client experience;

- i) The e-services platform needs to be upgraded so that it performs as per customer expectation.
- ii) ZIMRA management should ensure that staff always respond to emails.
- iii) ZIMRA staff should be regularly trained in customer care.
- iv) Staff should be always available to answer telephone calls during working hours.
- v) Management should not change liaison officers randomly as this negatively impacts service delivery.
- vi) The Authority should adopt cheap social media platforms to increase tax awareness and sensitization.
- vii) ZIMRA to decentralise services in order to reach the rural communities and thereby boost compliance.
- viii) The findings also show that a lot needs to be done to improve the ZIMRA website. The ZIMRA website should be regularly updated so that it always contains relevant and up to date information. Also the website should contain all forms that can be downloaded by clients.
- ix) The results also show that ZIMRA should continue with on-the-job training for its employees so that they can perform their duties perfectly.
- x) ZIMRA should increase staff at the country's main ports of entry.
- xi) The Authority should update its client contact database through a nationwide census using modern data collection technologies like SurveyToGo. This database will enable ZIMRA to efficiently communicate with its clients.
- xii) ZIMRA should strive to resolve client issues within the shortest possible time.
- xiii) The Authority should allow other players in the industry to distribute Fiscal devices so that they can be accessed at competitive prices.
- xiv) ZIMRA should continue fighting corruption through installation of CCTVs especially at border stations.
- xv) The Tax Clearance certificate should be easily accessed.

Appendix A

Questionnaire for Taxpayers

SPSS

ZIMBABWE

Deeper Insights. Smarter Decisions.

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Cell: 0774 997 301/0778 569 431

INTRODUCTION: Hello, my name is I work for SPSS ZIMBABWE, an independent market research company. In a bid to evaluate the service delivery function within ZIMRA, we are conducting a Customer Satisfaction Survey targeting taxpayers and other stakeholders' perceptions and opinions of the institution. The findings of this research will be used as a reference in prioritising areas for improvement within ZIMRA. It is in this regard that we kindly seek your contribution to this survey by responding to this questionnaire. You can be assured that responses obtained from this exercise will be treated with utmost confidentiality and will only be used for the purposes of this research.

	<ol style="list-style-type: none"> 1. Nyamapanda Border Post 2. Chirundu One-Stop Border Post 3. Harare International Airport Customs and Excise (15 per section) 4. Victoria Falls Border Post 5. Plumtree Border Post 6. Bulawayo Mhlahlandlela 7. Bulawayo Port 8. Bulawayo Container Depot 9. Mutare Inland Station 10. Forbes Border Post 11. Chipinge 12. Masvingo 13. Gweru 14. Beitbridge Town Office 15. Beitbridge Border Post 16. Head Office Reception Area 17. Kanyemba Border Post 18. Mukumbura 19. Chinhoyi Office 20. Marondera 21. Bindura 22. Kariba Border Post 23. Charles Prince Airport 24. Manica Container Depot 25. BAK Storage 26. Kazungula Border Post 27. Hwange Station 28. Pandamatenga Border Post 29. Maitengwe Border Post 30. Mphoengs Border Post 31. Joshua M. Nkomo Airport 32. Gwanda Office 33. Kadoma 34. Rusape 35. Kwekwe 36. Mt Selinda Border Post 37. Sango Border Post 38. Chiredzi 39. Zvishavane
Sector	<ol style="list-style-type: none"> 1. Tax Accountant 2. Clearing Agent 3. Transporter 4. Individual Taxpayer 5. Importer 6. Exporter 7. Government Department 8. NGO 9. SME 10. Cross Border Trader

	11. Wholesale & Retail Trade 12. Real Estate Activities 13. Other Service Activities 14. Income from Trade & Investment 15. Construction 16. Manufacturing 17. Transportation And Storage 18. Agriculture, Forestry & Fishing 19. Financial and Insurance 20. Information and Communication 21. Admin & Support Services 22. Professional, Scientific & Tech 23. Mining And Quarrying 24. Human Health And Social Work 25. Accommodation & Food Services 26. Standard Industry System 27. Education 28. Electricity, gas, steam & aircon 29. Arts, Entertainment & Recreation 30. Water, Sewerage, Waste, Remediation 31. Public Administration & Defence: CSS 32. Extraterritorial Orgs & Bodies
Position	1. Owner 2. Manager 3. Accountant 4. Other (specify)

Section A: On a scale of 1 to 5 where 1 means strongly disagree and 5 means strongly agree how well do you agree with the following statements?

Staff Attitude	1. ZIMRA employees handle customers courteously 2. ZIMRA employees are always willing to help customers 3. ZIMRA employees strive to exceed customer expectations. 4. ZIMRA employees are very good in speaking the language I understand. 5. ZIMRA employees are very good listeners 6. ZIMRA Employees strongly believe in "Customer First" principle
Service delivery	1. The employees of ZIMRA are always accessible through emails and phones 2. ZIMRA employees have the capacity to handle customers' needs. 3. Number of ZIMRA employees is sufficient for providing an effective service at this station 4. ZIMRA office ours are conducive
Speed of service	1. ZIMRA employees quickly respond to our service requests 2. ZIMRA service is generally fast
Perception towards corruption	1. ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.

	2. On a scale of 0 to 10 how would you rate the level of corruption at this station? (Where 0 means not corrupt at all and 10 means extremely corrupt)
Quality of service	1. Quality of service in ZIMRA is high
Staff Knowledge	1. ZIMRA employees at this station know their job well
Corporate governance	1. ZIMRA employees are of high integrity 2. ZIMRA discharge their duties in a fair and impartial manner
Accessibility of ZIMRA Website	1. Is the ZIMRA website easy to use? Yes/No 2. Is the ZIMRA website easy to find? Yes/No 3. What do you do when you visit ZIMRA's website? <ul style="list-style-type: none"> • Tax payments • Seek information • Download forms • Checking updates • Other (specify)_____ 4. Are you able to easily access all the relevant information you may need from ZIMRA website? Yes/No 5. Please suggest how ZIMRA can improve on their website_____
Efficiency of ZIMRA ICT systems	1. ZIMRA e-services platform is very efficient 2. The Fiscal Devices are very efficient 3. The ASCUDA system is very efficient 4. The electronic cargo tracking system is very efficient 5. ZIMRA Econet Ownai Platform is very efficient 6. ZIMRA Netone One money platform is very efficient
Complaints resolution	1. Have reported a problem/complaint to ZIMRA in the last four months? Ys/No 2. What was the problem / complaint about? <ul style="list-style-type: none"> • The Eservices portal down • Wrong computation of income tax • Wrong computation of PAYE • Congestion during the deadline • Delaying in getting tax clearance • Lack of immediate collaboration among ZIMRA staff • Other (Specify) 3. Through which mechanism / channel did you make the complaint / report the problem? <ul style="list-style-type: none"> • Email • Telephone • Radio • Newspaper • TV • SMS • Social media • ZIMRA website 4. How fast was your complaint/problem resolved? <ul style="list-style-type: none"> • Less than 24 hours • Within a week • Within 2 weeks • Within 3 weeks • Over 3 weeks

	<p>5. Thinking about this last time that you made a complaint to ZIMRA; how satisfied were you with the way your complaint/problem was resolved?</p> <ul style="list-style-type: none"> • Very dissatisfied • Dissatisfied • Neither satisfied nor dissatisfied • Satisfied • Very Satisfied 																														
Physical Facilities	1. ZIMRA physical facilities (i.e. offices, reception etc.) are very good.																														
Communication	<table border="1"> <tr> <td rowspan="5">1. Which of the following statements best describes your impression of communications within ZIMRA?</td> <td>ZIMRA keeps customers fully informed</td> </tr> <tr> <td>ZIMRA keeps customers fairly well informed</td> </tr> <tr> <td>ZIMRA keeps customers adequately informed</td> </tr> <tr> <td>ZIMRA gives customers only a limited amount of information</td> </tr> <tr> <td>ZIMRA doesn't tell customers much at all about what is happening</td> </tr> </table>	1. Which of the following statements best describes your impression of communications within ZIMRA?	ZIMRA keeps customers fully informed	ZIMRA keeps customers fairly well informed	ZIMRA keeps customers adequately informed	ZIMRA gives customers only a limited amount of information	ZIMRA doesn't tell customers much at all about what is happening																								
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ZIMRA doesn't tell customers much at all about what is happening																															
<table border="1"> <tr> <td rowspan="9">2. Which channel of communication do you think ZIMRA can adopt to get more exposure? (Select one answer only)</td> <td></td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Email</td> <td></td> <td></td> </tr> <tr> <td>Telephone</td> <td></td> <td></td> </tr> <tr> <td>ZIMRA Facebook</td> <td></td> <td></td> </tr> <tr> <td>Radio</td> <td></td> <td></td> </tr> <tr> <td>Newspaper</td> <td></td> <td></td> </tr> <tr> <td>TV</td> <td></td> <td></td> </tr> <tr> <td>SMS</td> <td></td> <td></td> </tr> <tr> <td>ZIMRA Twitter</td> <td></td> <td></td> </tr> <tr> <td>ZIMRA website</td> <td></td> <td></td> </tr> </table>	2. Which channel of communication do you think ZIMRA can adopt to get more exposure? (Select one answer only)		Yes	No	Email			Telephone			ZIMRA Facebook			Radio			Newspaper			TV			SMS			ZIMRA Twitter			ZIMRA website		
2. Which channel of communication do you think ZIMRA can adopt to get more exposure? (Select one answer only)			Yes	No																											
		Email																													
		Telephone																													
		ZIMRA Facebook																													
		Radio																													
		Newspaper																													
		TV																													
		SMS																													
	ZIMRA Twitter																														
ZIMRA website																															

Section B:

1. PUBLICITY RATING

In which media did you hear/see about ZIMRA?	Newspaper
	Radio
	TV
	Social media (WhatsApp, Facebook, Twitter etc.)
	Other (Specify)

2. Fiscalisation

If you have a fiscal device which of the following challenges do you face when using Fiscal Devices?

No	Challenges faced	Yes	No
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1	Delay in transferring data to ZIMRA		
2	Low skills in using Fiscal Devices		
3	High price of goods		
4	Decrease in number of the customers		
5	Air time loading		
6	High competition caused by non-users		
7	Frequent load shadings		
8	Penalties for non-usage		
9	High cost of Fiscal Devices.		
10	Other (Specify)		

Have you ever attended any of the following sensitization sessions? (Tick appropriate box)

Programs	Yes	No
Tax related meetings		
Education workshops		
Sector specific workshops		

How effective are ZIMRA programs in disseminating information to customers about taxes and tax related issues

Programs	Excellent	Good	Not Sure	Poor	Very Poor
Tax related meetings					
Education workshops					
Sector specific workshops					

Customer Satisfaction Index Section

1. Have you ever contacted ZIMRA offices to request a service(s) at one of their service centres? Yes/No
2. Overall how satisfied were you with the service(s) you received on a scale of 1 to 10 where 1 means very dissatisfied and 10 means very satisfied? Please select DK if you don't know sufficiently to rate.
3. Considering all the expectations you may have had about the service(s), to what extent did the service meet your expectations on a scale of 1 to 10 where 1 means fell short of expectations and 10 means exceeded expectations? Please select DK if you don't know sufficiently to rate.

4. Considering the ideal service, how well do you think the service you received compare with ideal service on a scale of 1 to 10 where *1 means far from ideal* and *10 very close to ideal*? Please select DK if you don't know sufficiently to rate.

Overall service delivery	1. How would you rate the overall service delivery in ZIMRA?
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Suggest three areas that need immediate improvement to ZIMRA.

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.....
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*****Thank you! *****