Q1 CUSTOMER SATISFACTION INDEX REPORT : 2024

Governance Advisory Services is proud to present the Customer Satisfaction Index (CSI) report for the first quarter of 2024. This report reflects a comprehensive analysis of customer feedback and satisfaction levels within the services evaluated. We have undertaken this assessment with the utmost diligence and attention to detail to provide insightful data and actionable recommendations.

In conducting this survey, we have upheld the highest standards of confidentiality and anonymity for all respondents. It is our priority to ensure that the identities and responses of participants remain protected throughout the analysis process. The feedback gathered is utilized solely for the purpose of enhancing service quality and addressing areas of concern highlighted by the respondents.

We extend our gratitude to all participants for their invaluable contributions to this study. Your feedback is instrumental in driving continuous improvement and achieving excellence in service delivery.

Please accept this report, accompanied by our assurances of confidentiality and our commitment to upholding the principles of integrity and transparency in all our processes.

Presented by

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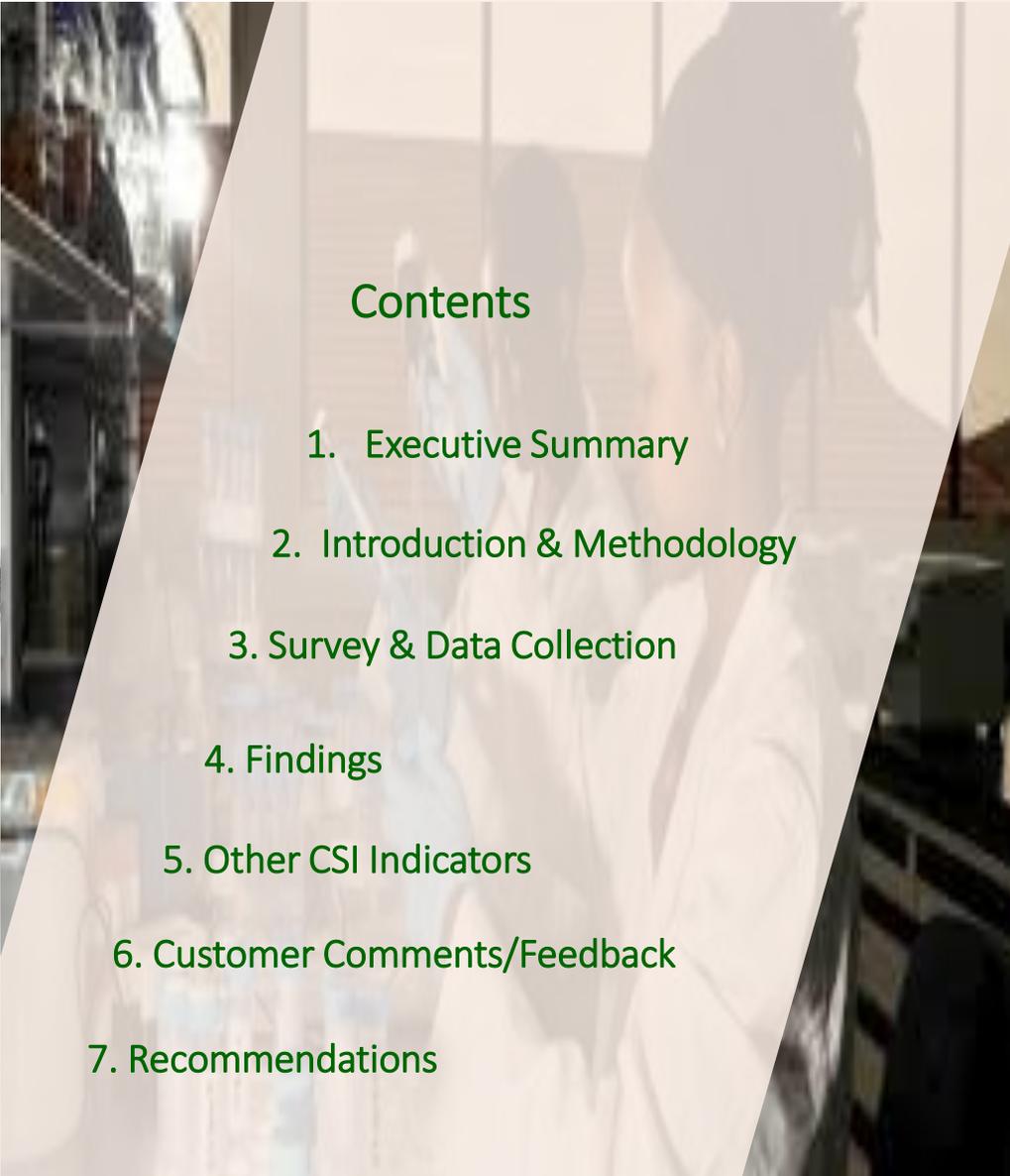
Contents

Executive Summary

Executive Summary: ZIMRA Service Quality Assessment

- The recent comprehensive assessment of the Zimbabwe Revenue Authority (ZIMRA)'s service quality reveals a mixed performance across 14 key service dimensions, culminating in an overall service quality rating of 50.25%. This assessment underscores ZIMRA's competence in several areas, notably Education and Awareness, Tangibles, and Accessibility, which are perceived positively by clients. These strengths highlight ZIMRA's successful initiatives in informing taxpayers of their obligations, providing satisfactory physical and digital infrastructure, and ensuring services are accessible. However, the assessment also identifies critical areas needing substantial improvement to meet and exceed taxpayer expectations fully.

- Significant challenges were noted in dimensions such as Empathy, Fairness and Equity, and Security, where ratings considerably lag behind, indicating a pressing need for ZIMRA to address these areas. Specifically, the low rating in Empathy (27.25%) signals a substantial disconnect in understanding and addressing taxpayer concerns with sensitivity and care. Fairness and Equity, scoring a mere 37.75%, points to perceived inconsistencies and potential biases in ZIMRA's dealings, suggesting an urgent call for standardization and transparency in its operations. Furthermore, Security concerns, reflected by a 39.75% rating, raise alarms over data protection and physical safety, necessitating a rigorous overhaul of existing protocols and training programs.

- Professionalism and Feedback Mechanism dimensions, both scoring below the 50% threshold, highlight the need for enhanced staff training and a more effective system for gathering and addressing client feedback, respectively. Conversely, Innovation received a slightly positive rating (52.5%), recognizing ZIMRA's attempts at technological advancements but also emphasizing the necessity for a more thoughtful implementation strategy that includes comprehensive stakeholder engagement and pilot testing.

- Tangibles and Accessibility stand out as areas where ZIMRA excels, with scores of 73.75% and 77.5% respectively, suggesting that while physical and digital platforms are generally meeting client needs, there remains room for modernization and improved user-friendliness. Despite these strengths, Transparency and Responsiveness require significant attention, as indicated by their lower ratings, to foster a more open and swift interaction between ZIMRA and its stakeholders.

- In conclusion, while ZIMRA shows promising performance in certain aspects of service delivery, the assessment clearly identifies key areas requiring targeted interventions. Addressing these gaps through focused strategies, including staff development, enhanced security measures, and the implementation of more customer-centric policies and procedures, will be critical for ZIMRA to elevate its service quality to a level that not only meets but surpasses taxpayer expectations, thereby cultivating a culture of excellence and trust within its operations.

## Key Recommendations for ZIMRA's Service Quality Enhancement

- ZIMRA should establish transactional guidelines to offer customers alternative means of transacting during system downtimes.
- Overhaul Security Measures and improve communication/stakeholder engagement
- Establish Clear Guidelines and Transparency
- Enhance Customer Service Training
- ZIMRA should take decisive action against corruption
- Promote Transparency in Operations and Decision-making
- Advance Innovation Through Strategic Planning
- Standardize Practices to Ensure Fairness and Equity
- Expand and Modernize Infrastructure
- Accelerate Digitalization and Automation
- Implement a Comprehensive Service Quality Monitoring Framework
- Tailoring services to address generational gaps is crucial for meeting diverse needs.

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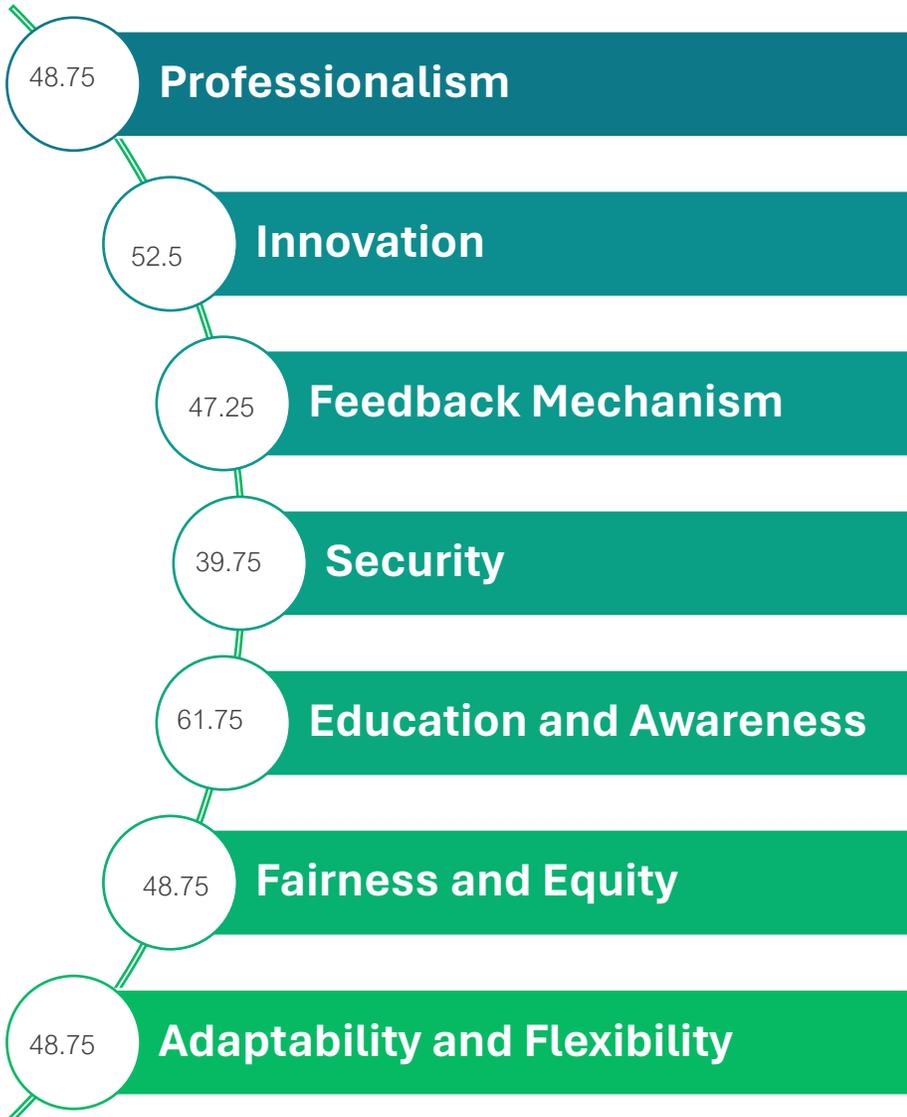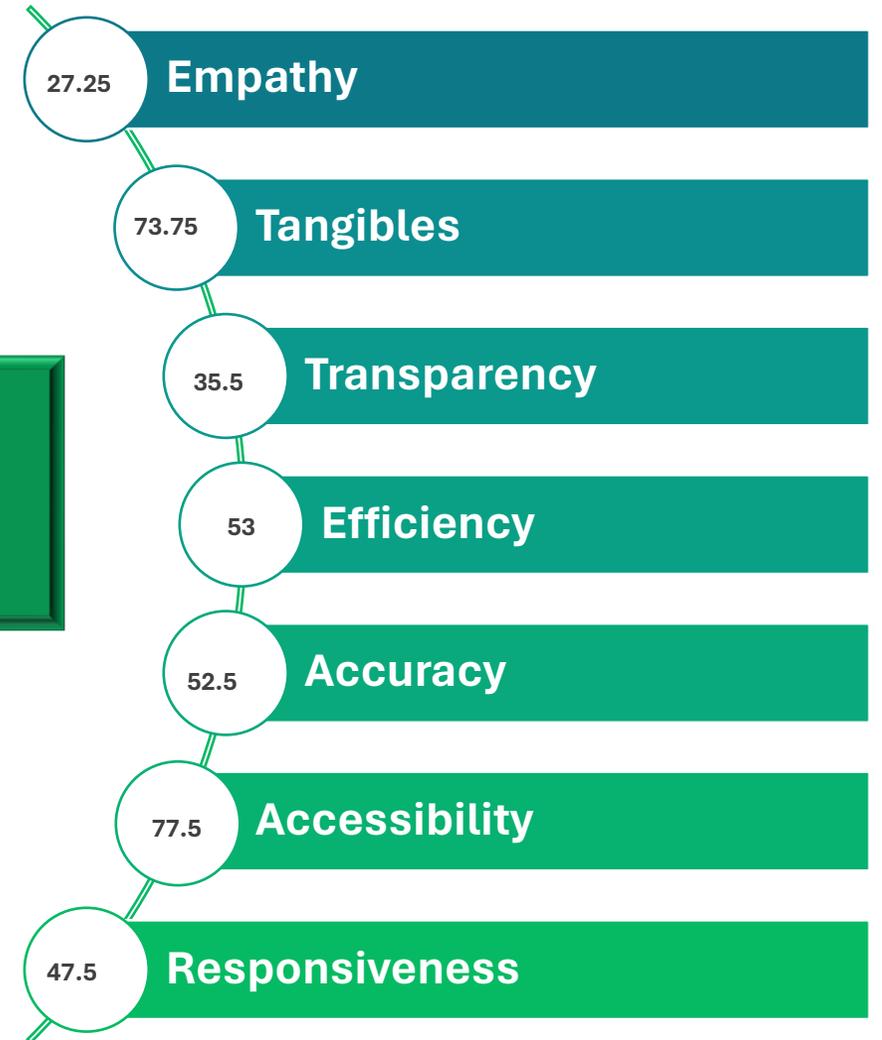
ZIMRA

Introduction and Methodology

INTRODUCTION AND METHODOLOGY

- Conducted on a quarterly basis, the survey by the Zimbabwe Revenue Authority (ZIMRA) plays a pivotal role in enhancing service delivery through the analysis of feedback from its stakeholders. This exercise is instrumental in identifying the core elements that drive customer satisfaction, laying the groundwork for informed strategic decision-making. Understanding the critical factors behind customer satisfaction levels is essential for ZIMRA's management to prioritize and improve upon specific areas contributing significantly to the creation of a highly satisfied customer base.

- This strategic approach not only empowers ZIMRA's management team but also equips departmental leaders with the insight to develop targeted strategies aimed at attracting and retaining customers. The information gleaned from the survey acts as a crucial resource for designing and implementing initiatives that are closely aligned with customer expectations, thereby fostering an enhanced overall customer experience.

- The overarching aim of this survey was to measure external customer satisfaction with ZIMRA across the nation. By pinpointing key areas requiring improvement, ZIMRA is positioned to continually refine its service offerings to not only meet but exceed customer expectations. The focus of the survey was on analyzing satisfaction trends related to ZIMRA, with an emphasis on understanding the overall satisfaction with the quality of the service provided.

OBJECTIVES OF THE SURVEY:

- The primary goal of this survey was to assess taxpayer and public perceptions regarding the level and quality of ZIMRA's service delivery, determining if service expectations were being met. Employing the SERVQUAL methodology allowed for a structured evaluation of service quality gaps. The specific objectives of the survey included:

- Evaluating overall satisfaction among external clients with ZIMRA's service delivery, particularly in aspects such as:

- Staff courtesy and attitude.

- Availability and clarity of information on services.

- Effectiveness and visibility of signage.

- The overall quality of services provided.

- Accessibility of services, both physically and digitally.

- Efficiency and speed of service delivery.

- Through these objectives, the survey aims to provide ZIMRA with actionable insights that can drive improvements in service quality, ensuring that every interaction with taxpayers and the general public not only meets but exceeds their service expectations, contributing to enhanced satisfaction and loyalty.

SCOPE AND COVERAGE

- The survey covered all regions of Zimbabwe, including border stations, ensuring representation from various stakeholders such as Tax Accountants, Clearing Agents, Transporters, Individual Taxpayers, Importers, Exporters, Parastatals, SMEs, Cross border Traders, and NGOs.

- A combination of qualitative and quantitative methods were used for a comprehensive understanding, employing a modified questionnaire based on a proven ZIMRA template. Distribution took place nationwide, with face-to-face interviews conducted at Beitbridge and Forbes Border Posts.

- Phone interviews were also conducted with over 100 respondents.

- Out of 6000+ distributed questionnaires, only 517 participants responded, yielding a 16% response rate.

CHANGE OF TERMS OF REFERENCE (SURVEY SCOPE)

There was a deviation from the original terms of reference for the Q1 customer satisfaction survey conducted.

- *During the survey process, there was a request to focus the survey on Service Quality. This resulted in a modification of the questionnaire and the adoption of Servqual Model.*

Tool	No. Distributed	No. Returned	% returned	% of total returned
Original Questionnaire	2000	151	7.55%	29.2%
Edited Questionnaire Servqual	+6000	106	1.7%	20.5%
Face to Face interviews	260	260	100%	50.3%
TOTAL		**517**		**100%**

Survey and Data Collection

Data Collection

To establish a foundational understanding of ZIMRA's operations and service quality, a comprehensive approach to data collection was employed, outlined as follows:

QUESTIONNAIRES:

To navigate time limitations effectively, our team deployed two distinct questionnaires. The first encompassed a broad examination of ZIMRA's operational facets, while the second delved into service quality assessments, leveraging the extended SERVQUAL model. These questionnaires incorporated a mix of standardized closed and open ended questions, disseminated via online platforms, direct interviews, and targeted emails to key stakeholders, including accountants, transporters, clearing agents, and liaison officers. Altogether, more than 6,000 questionnaires were distributed to gather extensive data.

Semi-Structured Interviews:

Additionally, semi-structured interviews served as a crucial qualitative data collection tool, enriching the quantitative insights with in-depth perspectives on the experiences and opinions of the respondents regarding ZIMRA's services.

Data Analysis:

The data, encompassing both qualitative and quantitative insights from key informant interviews, underwent thematic analysis. This process aimed to distill overarching levels of customer satisfaction by evaluating a range of variables that characterize the different dimensions of ZIMRA's service delivery.

Respondents by Sector

Pie chart values: 3%, 17%, 10%, 16%, 2%, 6%, 5%, 10%, 8%, 23%
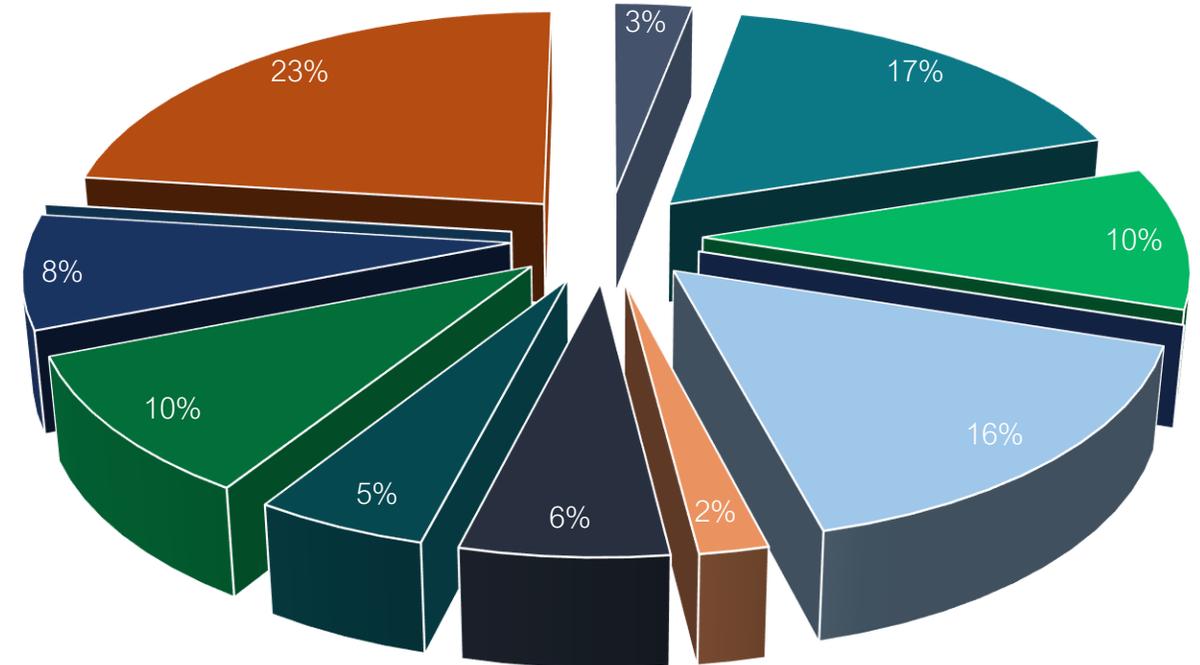
Legend:
- Wholesale
- Motor Industry
- Manufacturing
- Mining
- Transport
- Farming/Agriculture
- Construction
- Financial Services
- Administrative
- Other
- Medical/Healthcare
- Professional Services

Limitations of the Survey

The survey conducted to evaluate the service quality and operational effectiveness of ZIMRA faced several constraints that warrant attention for a comprehensive understanding of the results obtained:

Temporal Constraints: Conducted within a narrow window from March 7th to March 23rd, the survey's brief duration posed significant challenges to achieving a nationwide assessment of ZIMRA's services. This limited timeframe coincided with the end of quarter reporting for many, hindering participation due to time pressures and prioritization of business commitments. Consequently, this constraint not only affected the breadth of stakeholder engagement but also potentially skewed the findings due to the rushed nature of responses, aligning more closely with ZIMRA's scheduling preferences than those of the respondents.

System and TARMS Related Issues: The survey period overlapped with a critical phase for many clients – the quarterly reporting period, during which the inadequacies of the Tax Administration and Revenue Management System (TARMS) were most acutely felt. This alignment inadvertently captured feedback from respondents already discontented with TARMS, reflecting on its perceived hasty introduction and operational flaws. As a result, such timing may have narrowed the scope of feedback to predominantly system related grievances, limiting the willingness of participants to explore broader issues within the survey.

Concerns Over Reprisal: A notable reluctance to provide candid feedback was observed among business owners and tax consultants, driven by apprehensions of possible retribution from ZIMRA. This anxiety over potential repercussions compromised the authenticity and transparency of the responses received, impacting the overall integrity and utility of the survey findings.

These limitations highlight the importance of strategic planning and sensitivity to stakeholders' contexts in conducting future surveys, ensuring that both the timing and approach facilitate genuine, comprehensive, and unguarded participation.

Stations Used by Respondents

Station	Percentage
Nyamapanda	6%
Mphoengs	2%
Forbes	6%
Kurima House	19%
Head Office	9%
Chirundu	9%
Bulawayo	9%
Beitbridge	24%
RGM Airport	8%
Kwekwe	
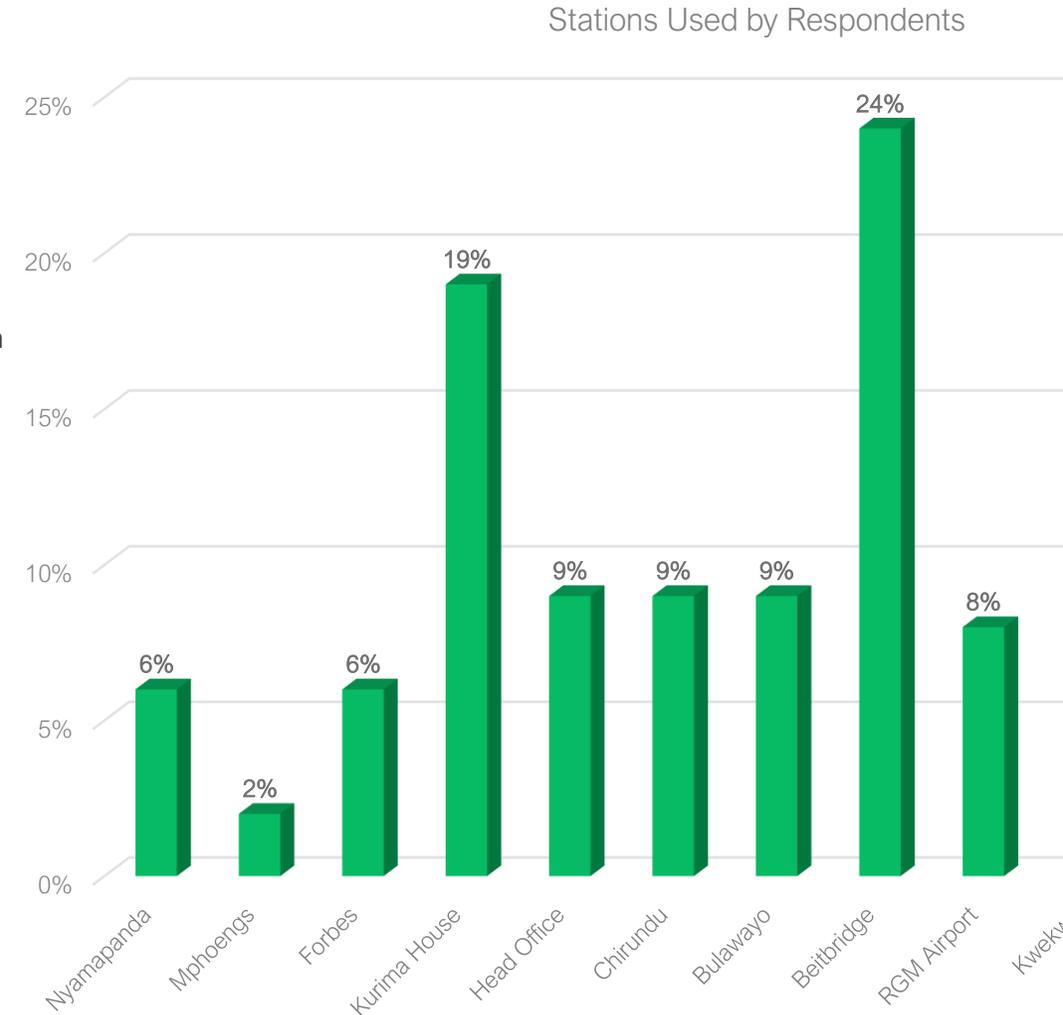
Demographics: Charts showing a breakdown of the 517 Respondents. (Gender, Age)

Respondents by Age

8%
20%
32%
26%
14%
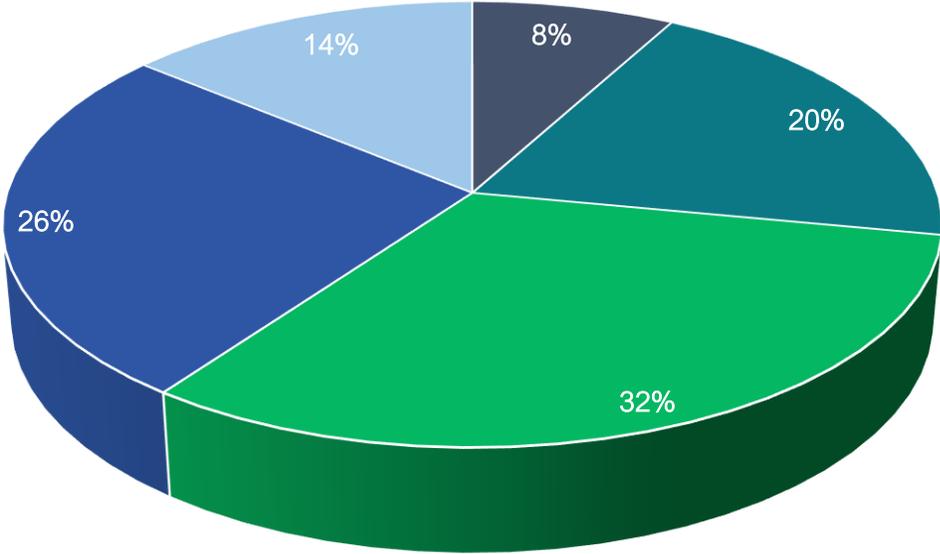
■ 60+ ■ 50-59 ■ 40-49 ■ 30-39 ■ 20-29

Respondents By Gender

4%
27%
69%
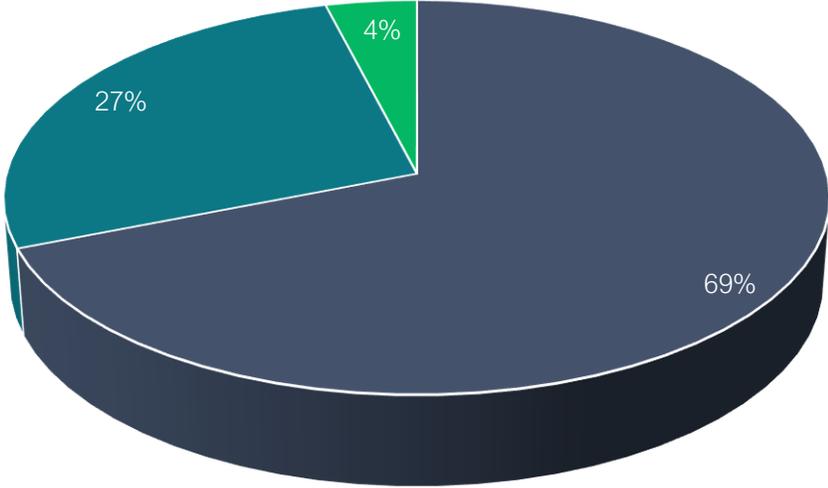
■ Male ■ Female ■ Not stated

Findings

ZIMRA OVERALL SATISFACTION INDEX

The comprehensive evaluation of ZIMRA's service quality yielded an overall rating of 50.25%, measured against 14 dimensions of service quality. Notably, ZIMRA demonstrates strengths in areas such as Education and Awareness, Tangibles, and Accessibility, suggesting that these facets of service provision align well with client expectations and are areas of relative satisfaction. However, there remains significant room for improvement across other dimensions, particularly Empathy, Fairness and Equity, and Security, where the ratings indicate notable gaps between current service levels and client expectations.

The survey highlights several critical areas for attention. Professionalism and Feedback Mechanism ratings underscore the need for enhanced staff training and a more effective system for gathering and acting on client feedback, respectively. Security concerns call for urgent action to bolster data protection and physical safety measures. Meanwhile, the lower scores in Empathy, Fairness and Equity, and Responsiveness point to a need for ZIMRA to cultivate a more understanding, fair, and responsive interaction with taxpayers. Despite these challenges, the higher scores in Tangibles and Accessibility reflect a solid foundation upon which ZIMRA can build, emphasizing the importance of continuing to modernize infrastructure and improve service access, both physically and digitally, to better meet and exceed taxpayer needs.

ZIMRA'S SERVQUAL DIMENSIONS

Dimension	Rating
Professionalism	48.75
Innovation	52.5
Feedback Mechanism	47.25
Security	39.75
Education and Awareness	61.75
Fairness and Equity	37.75
Adaptability and Flexibility	49
Empathy	27.25
Tangibles	73.75
Transparency	35.5
Efficiency	53
Accuracy	52.5
Accessibility	77.5
Responsiveness	47.5

RATING 50.25%

ZIMRA
Zimbabwe Revenue Authority
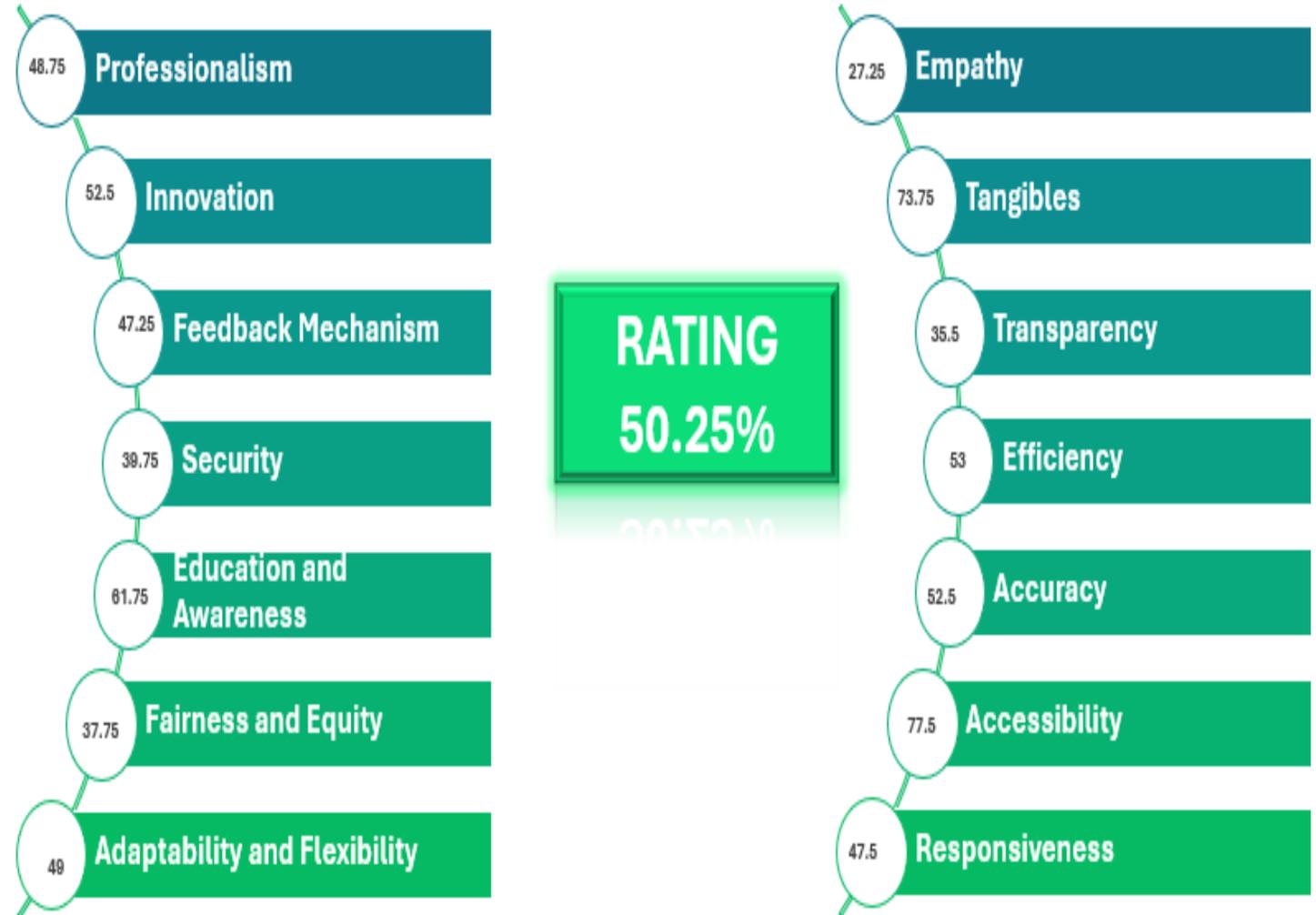
ZIMRA's Service Quality Ratings Explained

Professionalism (48.75%): This dimension assesses the conduct and demeanor of staff in their interactions with clients. A rating under 50% suggests that there's a noticeable variance in professional behavior among staff, indicating room for improvement in staff training and adherence to professional standards.

Innovation (52.5%): Evaluates ZIMRA's introduction of new technologies and processes. A slightly above 50% rating indicates a recognition of efforts toward innovation but also highlights challenges with implementation and adoption, pointing towards the need for strategic planning and stakeholder engagement in new initiatives.

Feedback Mechanism (47.25%): This measures how effectively ZIMRA collects and acts upon client feedback. The rating below 50% suggests that the current feedback system may not be adequately capturing or addressing client concerns, emphasizing the need for more robust feedback and follow-up processes.

Security (39.75%): Reflects on the protection of client data and physical safety at ZIMRA facilities. The low rating signals significant concerns over data protection and physical security measures, urging an overhaul of security protocols and training.

Education and Awareness (61.75%): Indicates the effectiveness of ZIMRA in educating taxpayers about their obligations and available services. The highest rating among the dimensions reflects relatively positive feedback on ZIMRA's educational efforts but still leaves room for broader reach and clearer communication.

Fairness and Equity (37.75%): Assesses the perceived fairness in ZIMRA's dealings with clients. The low rating is indicative of concerns over inconsistent application of rules and potential biases, highlighting the importance of standardizing practices and enhancing transparency.

Adaptability and Flexibility (49%): This rating evaluates ZIMRA's responsiveness to changing conditions and unique taxpayer situations. A score just below 50% points to a need for more flexible policies and procedures to better accommodate taxpayer needs.

Empathy (27.25%): Measures the degree of understanding and care for client needs. The notably low score indicates a significant gap in ZIMRA's ability to relate to and address taxpayer concerns empathetically, calling for enhanced customer service training focused on empathy.

Tangibles (73.75%): Concerns the physical and digital infrastructure. The high rating suggests satisfactory facilities and technologies but with an emphasis on further modernization and improvements in user-friendliness.

Transparency (35.5%): Reflects on the openness and clarity of ZIMRA's operations and decisions. A low score here points to a need for greater transparency in policies and decision-making processes.

Efficiency (53%): Evaluates the speed and simplicity of service delivery. A score just above 50% acknowledges efforts towards efficient services but indicates that delays and bureaucratic hurdles are still present.

Accuracy (52.5%): Measures the correctness of information and transactions. A rating slightly above 50% suggests a mix of accuracy in services but highlights the need for improvement, particularly in tax assessments and duty calculations.

Accessibility (77.5%): Assesses the ease of accessing ZIMRA's services. The highest score among the dimensions suggests good accessibility, yet feedback calls for further enhancements in physical and digital access.

Responsiveness (47.5%): Looks at how quickly ZIMRA responds to inquiries and requests. A rating under 50% reveals areas for improvement in customer service responsiveness and engagement.

Key Findings

- In conducting a Customer Satisfaction Index (CSI) survey for the Zimbabwe Revenue Authority (ZIMRA), respondents were prompted to reflect on the more the quality of service they receive from Zimra in all facets of Zimra's operations such the clearing goods and people at border points, along with their interactions with customs officers and Zimra staff at all stations. The feedback unveiled concerns that are critical to understanding the customer experience and areas requiring improvement.

- Key among the positive feedback was the recognition of well-educated and effective officers, the physical layout and operational protocols at some borders, such as the demarcation of trucks, private vehicles, and buses, were commended for enhancing the effectiveness of goods and vehicle flow.

- Also of positive note were comments from some respondents regarding the presence of supervisors in every department, alongside the implementation of adequate shifts, ensures that there is a continuous and effective management presence, reducing bottlenecks and potential areas for inefficiency.

- A few respondents also highlighted that the introduction of online systems and the update of clearance procedures for trucks reflect an ongoing endeavor to modernize and streamline processes, further reducing opportunities for corruption and enhancing service delivery.

- Prominent among the issues raised was the high level of corruption perceived at the border, with many respondents explicitly pointing out its prevalence as a major obstacle to efficient and fair service delivery. This concern was not isolated but echoed by several participants, indicating a systemic issue that impacts the integrity of the customs clearance process.

- Additionally, operational inefficiencies were highlighted, including the slow movement of trucks from parking bays to the vehicle inspection area and long queues for Temporary Import Permit (TIP) processing. Such delays not only affect the timeliness of crossings but also contribute to increased operational costs for businesses and frustration for individuals. The survey responses pointed to a lack of alternative systems and backups when the primary system is down, leading to prolonged delays that could be mitigated with more robust infrastructure and contingency planning.

- Another area of concern was the interaction with customs officers, with feedback suggesting a need for greater professionalism and respect. Respondents reported instances of disrespect towards the elderly, reluctance by officers to rectify queries, and a perception that officers prioritized their judgment over customer concerns. There were also reports of smuggling being facilitated by officers, further compounding the corruption issue and undermining trust in the customs process.

- The survey uncovered a consensus among participants regarding the inconsistency in the valuation of goods across different borders, pointing to a lack of standardization that could lead to perceptions of unfairness and arbitrariness. The need for a unified value system, especially for vehicles, was emphasized as a step towards greater transparency and equity.

- Respondents also expressed dissatisfaction with the customer service aspect, noting instances where officers were inattentive, prioritized known individuals potentially for bribes, and were slow in responding to inquiries, whether in person or through digital platforms. This feedback underscores a critical need for ZIMRA to enhance its customer service training, improve communication channels, and establish more stringent accountability measures for its officers.

- Over 60% expressed continued frustration with the new Tax Administration and Revenue Management System (TARMS) with some recommending that it be abandoned in favour of the old system until stability is achieved.

- Overall, the CSI survey responses from ZIMRA customers paint a picture of a system with notable strengths but also significant areas for improvement, particularly in combating corruption, enhancing operational efficiency, and fostering a culture of professionalism and respect within its workforce. Addressing these concerns is essential for building trust, improving customer experiences, and ensuring the smooth and fair facilitation of cross-border trade and movement.

ZIMRA employees handle customers courteously?

- 12%
- 27%
- 2%
- 35%
- 24%

Legend:
- Strongly agree
- Agree
- Not sure
- Disagree
- Strongly disagree
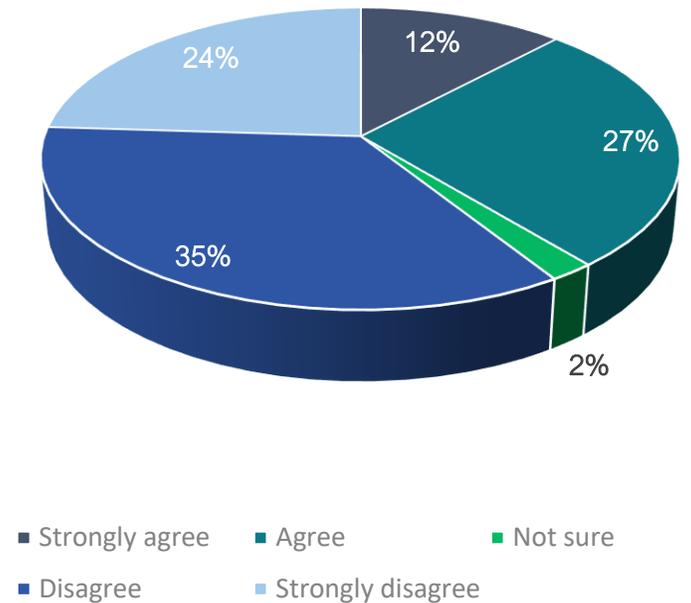
Customer Comment:
Your staff tend to make random decisions without rationale being given, in the process increasing costs for businesses, mainly so at the border posts, Zimra personnel should be tasked with providing reasons for their adverse decisions onto the system and the steps and time frames they take to resolve those issues. This is because your staff make irrational decisions and never attend to the issues on time

Stations used and level of Satisfaction

Stations Used & Level of Satisfaction

Legend: ■ % Respondents ■ Level of Satisfaction

Beitbridge: 24%, 39%
Bulawayo: 11%, 47%
Chirundi: 10%, 34%
Forbes: 8%, 69%
Kurima House: 19%, 49%
Mphoengs: 2%, 59%
Nyamapanda: 6%, 51%
Kazungula: 2%, 50%
RGM Airport: 8%, 37%
Kwekwe: 3%, 60%
Chinhoyi: 4%, 56%
Masvingo: 3%, 53%
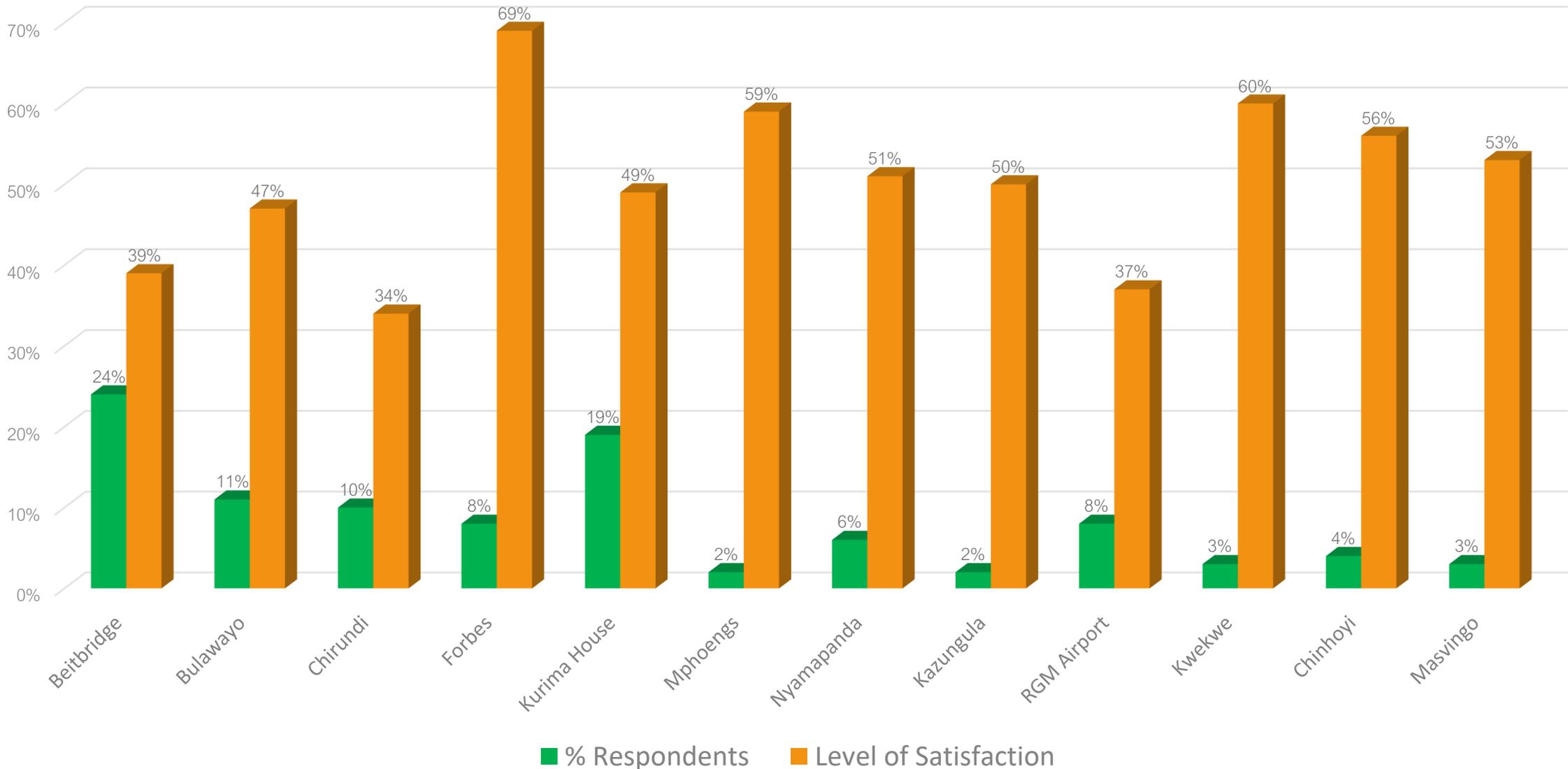
Professionalism

- Professionalism (48.75%) within ZIMRA has been rated relatively low, underscoring inconsistencies in service delivery and interaction quality. Client feedback has surfaced a range of issues contributing to this perception:

- **Inattention and Distraction Among Staff**: Reports indicate occurrences of staff engaging in non-work-related activities, such as personal conversations or mobile phone use, neglecting clients in need of assistance.

- **Judgmental Behavior:** There are instances where staff judgments, possibly influenced by clients' appearances or assumed economic status, have resulted in treatment that is dismissive or lacking in respect, particularly affecting individuals thought to have fewer resources.

- **Variability in Professional Conduct:** While some employees are noted for their professionalism and courtesy, especially in border and office environments, these commendable examples are unfortunately not representative of the broader organizational behavior.

- **Organizational Culture Issues:** The described patterns of behavior point to a deeper issue within ZIMRA's organizational culture, which appears not to place a high enough value on customer service excellence as a fundamental principle.

Further compounding these concerns are likely additional factors affecting perceptions of professionalism:

- **Lack of Adequate Training:** An apparent deficiency in ongoing professional development and customer service training could be hindering staff from meeting the expected standards of conduct and service.

- **Ineffective Feedback Mechanisms**: The absence of effective channels for clients to voice concerns or feedback regarding staff behavior may allow unprofessional conduct to go unaddressed.

- **Insufficient Accountability Measures**: A lack of stringent accountability measures for unprofessional behavior could contribute to a culture where subpar service is tolerated or overlooked.

- **Communication Breakdowns**: Poor communication skills or unclear information dissemination exacerbates client frustrations, leading to negative perceptions of professionalism.

To foster a culture of professionalism within ZIMRA, it is imperative to address these underlying issues. Strategies should include enhancing staff training in customer service, implementing robust feedback and accountability systems, and reinforcing the importance of professionalism in all aspects of the organization's operations. These measures can help ensure that all employees represent ZIMRA with the highest standards of professionalism and respect towards taxpayers.

Innovation

Innovation within ZIMRA has been critically assessed with a rating of 52.5%, signaling a compelling demand for modernization and the adoption of innovative strategies in service provision. Stakeholder feedback has pinpointed several areas of concern regarding ZIMRA's current technological advancements and system implementations:

- **Overlaying New Systems on Outdated Frameworks**: There is significant dissatisfaction with how new systems are introduced atop existing structures without adequate support, leading to operational disruptions, especially noticeable at border posts where system unavailability hampers efficiency.

- **Lack of Strategic Planning in Technological Upgrades**: The process of incorporating technological enhancements appears to lack a comprehensive strategy encompassing change management, stakeholder engagement, and preliminary testing. This deficiency results in a resistance to change, impacting both employee morale and client satisfaction adversely.

- **Ineffectiveness of Current Innovations:** While some new systems have been met with approval, the overarching sentiment is that recent technological updates have not substantially improved service delivery. In certain cases, they have even intensified preexisting bottlenecks.

Key recommendations from stakeholders to surmount these obstacles include:

- **Enhancing Digitalization and Automation**: A push for broader digital integration and the automation of processes to curtail manual intervention, which is frequently associated with corruption and operational delays.

- **Revamping Technological Implementation Approaches:** There is a clear need for ZIMRA to refine its methodology for rolling out technological changes. This entails a more rigorous approach to process management, ensuring clear and open communication with stakeholders, and undertaking extensive testing phases to validate the effectiveness of new solutions before widespread implementation.

- **Fostering an Innovative Culture**: Beyond technological tools, fostering an organizational culture that embraces innovation, encourages experimentation, and learns from feedback is crucial. This involves cultivating a workspace where novel ideas are valued, and continuous improvement is a shared goal.

- **Prioritizing User-Friendly Design**: In designing digital platforms, prioritizing user experience to ensure that systems are intuitive, accessible, and capable of meeting the diverse needs of ZIMRA's clientele.
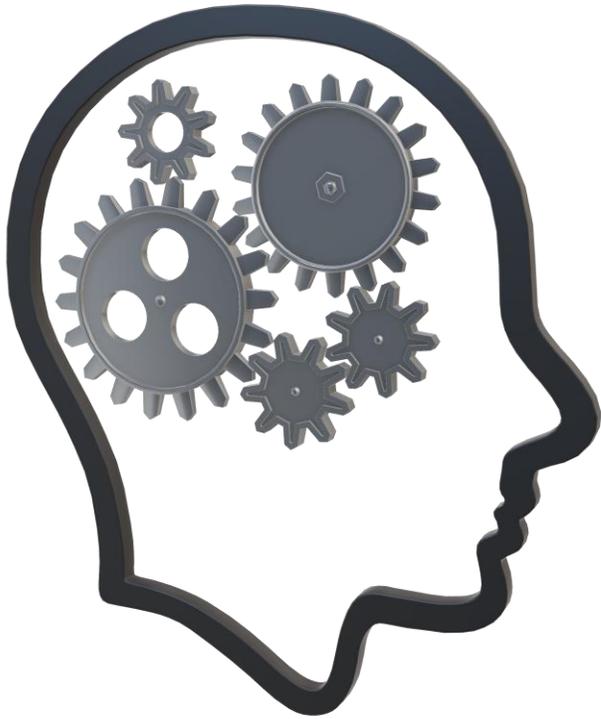
Feedback Mechanism

The feedback mechanism (47.25%) employed by ZIMRA reveals significant inefficiencies in capturing and addressing customer insights effectively. Key factors contributing to this shortfall include an absence of a structured system for managing feedback, a noticeable lag in responding to or acting upon the feedback received, and a lack of transparency regarding any measures taken in response to stakeholder concerns. Additional challenges observed by clients exacerbate these issues:

- **Navigational Difficulties**: Stakeholders frequently encounter bureaucratic hurdles, often feeling sidelined unless they have personal connections within ZIMRA. This not only undermines trust but also signals a system that is inaccessible to the average user without insider assistance.

- **Perceived Futility of Surveys**: The recurrence of surveys, without visible implementation of changes or improvements, has led to skepticism about their utility. Clients express disillusionment, questioning the purpose of feedback mechanisms that do not translate into tangible enhancements in service delivery.

- **Communication Platform Inefficiencies:** Across various channels — including email, phone, and social media — there is a consistent lack of acknowledgment and follow through on inquiries and complaints. This absence of engagement compels clients to seek in-person resolutions for issues that could feasibly be addressed through digital communication, indicating a disconnect between offered services and their effective execution.

- **Unanswered Calls and Emails:** The failure to respond to electronic communications not only indicates inadequate customer service infrastructure but also suggests a need for better training and resource allocation to ensure timely and effective responses.

Addressing these concerns necessitates a comprehensive overhaul of ZIMRA's feedback and communication systems. Instituting a clearly defined, accessible, and responsive feedback mechanism is paramount. This should be complemented by enhanced training for staff on customer engagement practices and the adoption of technology solutions that streamline communication, ensuring that every stakeholder interaction is valued, acknowledged, and acted upon.

Security

Stakeholder confidence in ZIMRA's security measures is markedly low, with a rating of 39.75%, spotlighting serious apprehensions around the safeguarding of sensitive data and the physical well-being of individuals within its premises. Highlighted areas of concern include:

Outmoded Security Protocols: A reliance on outdated security practices that fail to align with current standards presents risks to both the integrity of data and the safety of individuals.

Concerns Regarding the Use of Information: There exists unease over the utilization of information provided to ZIMRA, driven by fears of undue penalties and surveillance by governmental entities.

Lapses in Security Training for Staff: There's an observable deficiency in the provision of adequate training for employees on security protocols, which weakens the organization's security framework. People also noted that officers appear to be above the law in their conduct.

Transparency Deficits in Operational Procedures: The lack of open communication from ZIMRA officials regarding their actions or decision-making logic not only heightens security worries but also engenders a sense of fear and distrust amongst stakeholders.

Intimidating Behavior by Staff: The demeanor exhibited by some officials acts as a deterrent for individuals seeking explanations or contesting procedures, thereby nurturing an atmosphere of intimidation and perceived insecurity.

A comprehensive strategy is essential to rectify these issues, emphasizing the necessity to modernize security protocols, bolster cybersecurity measures, augment employee training, improve communication with stakeholders, and cultivate a culture that encourages the voicing of concerns without fear of retribution.

Education and Awareness
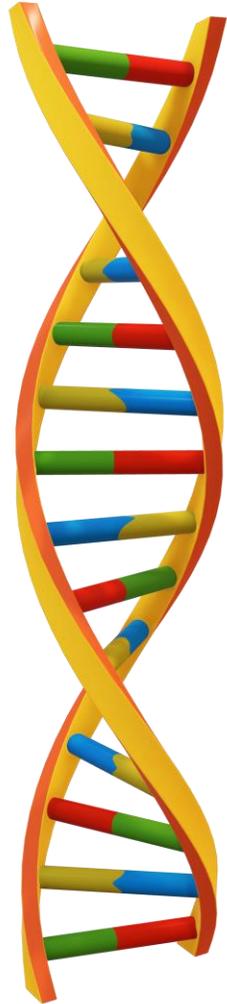
- The moderate rating received in the area of education and awareness (61.75%) for taxpayers indicates an existing gap between the efforts made by the organization to disseminate information and the actual impact or accessibility of these initiatives. Several contributing factors may underpin this discrepancy:

- **Limited Accessibility and Reach**: Educational programs and resources may not be sufficiently widespread or accessible, preventing comprehensive coverage across all taxpayer segments.

- **Incompetent Facilitators**: Customers noted that some of the facilitators lacked subject matter depth and expertise.

- **Complexity of Information:** The use of technical or complex language in communications can alienate or confuse taxpayers, especially those not well-versed in tax terminology, reducing the effectiveness of these educational efforts.

- **Unmet Diverse Needs**: Taxpayer groups are heterogeneous, encompassing a wide range of needs and preferences that may not be fully catered to by current educational strategies, leading to a mismatch between provided information and specific requirements.

- **Insufficient Engagement Channels**: A reliance on traditional or singular channels for dissemination without leveraging more dynamic or interactive platforms can limit taxpayer engagement and understanding.

- **Inadequate Feedback Mechanisms**: Without effective channels for taxpayers to seek clarifications or provide feedback on educational content, opportunities to refine and tailor these programs remain unexploited.

- **Infrequent Updates**: The fast evolving nature of tax laws and regulations necessitates regular updates to educational materials, which, if not maintained, can lead to outdated or irrelevant information being disseminated.

Addressing these challenges requires a multifaceted approach, focusing on expanding the reach and accessibility of educational programs, simplifying communication, tailoring initiatives to meet the varied needs of different taxpayer groups, utilizing diverse and engaging platforms for information dissemination, establishing robust feedback mechanisms, and ensuring timely updates to educational content.

Fairness and Equity

The low rating in the Fairness and Equity (37.75%) category reflects underlying concerns among stakeholders regarding bias, inconsistency, and instances of unfair treatment within ZIMRA's operations. Identified causes for these perceptions include:

- **Unclear Systems and Procedures**: Ambiguities in operational guidelines and processes contribute to inconsistencies in how services are delivered and decisions are made, leading to perceptions of unfair treatment.

- **Subjective Decision-Making**: Instances where individual discretion supersedes standardized criteria can result in unequal treatment of similar cases, undermining the integrity of the system.

- **Corruption**: Allegations of corrupt practices, such as soliciting and accepting bribes for favorable treatment, exacerbate concerns over fairness and equity.

- **Unfair Assessments of Duty**: Stakeholders have reported discrepancies in the assessment of duties for identical goods, suggesting a lack of uniformity in enforcement and evaluation standards at border posts and ZIMRA offices.

- **Queue Jumping**: Reports indicate preferential treatment allowing certain clients, especially those known to ZIMRA officials or able to offer inducements, to bypass standard procedures and waiting times.

- **Inconsistent Enforcement of Regulations**: The application of rules and policies appears to vary, with some stakeholders facing strict scrutiny while others benefit from leniency or oversight.

- **Lack of Transparency in Decision Processes**: A significant factor contributing to perceptions of bias is the opaqueness surrounding how decisions are made, especially regarding duty assessments and the resolution of disputes.

Addressing these issues necessitates a comprehensive strategy aimed at enhancing transparency, standardizing procedures, bolstering integrity within the organization, and ensuring that all stakeholders are subject to the same rules and expectations. This includes rigorous training for staff on ethical conduct, the establishment of clear and accessible guidelines for stakeholders, and the implementation of robust mechanisms for accountability and redress.

Flexibility and Adaptability

- Flexibility and adaptability (49%) within ZIMRA's operations have seen commendable efforts, particularly regarding the extension of office and border post hours, aiming to enhance accessibility for taxpayers. Despite these initiatives, there remains a significant need for more adaptive approaches to meet evolving taxpayer requirements and to effectively navigate changing circumstances. Specific challenges and areas for improvement include:

- **Rigid Policy Application**: Taxpayers have encountered stringent enforcement of policies, which may not always consider the nuanced needs or situations of individual taxpayers, leading to inefficiencies and frustration.

- **Resistance to Updating Outdated Procedures:** Processes for tasks such as vehicle clearance and tax payments at border posts are described as unnecessarily complex, pointing to a reluctance to streamline or modernize practices in line with current expectations and technological advancements.

- **Lack of Proactive Planning**: ZIMRA has been critiqued for hastily rolling out new systems without adequate preparation or support infrastructure. This results in operational glitches that directly impact taxpayer compliance and satisfaction.

- **Inadequate Response to System Glitches**: The introduction of systems like TARMS, while innovative, was marred by significant technical issues. Despite these challenges, there was a perceived insistence on compliance and the imposition of fines, without sufficient acknowledgment of ZIMRA's role in these delays or offering viable alternatives to affected taxpayers.

- **Insufficient Internal Support**: The launch of new platforms, such as TARMS, highlighted gaps in internal support and training within ZIMRA, exacerbating the difficulties faced by taxpayers in navigating these systems for essential tasks like submitting returns and acquiring tax clearance certificates.

- Enhancing flexibility and adaptability necessitates a comprehensive approach that includes revising rigid policies to allow for discretion and situational judgment, embracing change to update and streamline procedures, engaging in thorough planning and testing before implementing new systems, and fostering a culture of openness to feedback and continuous improvement. By addressing these areas, ZIMRA can better align its operations with the dynamic needs of its diverse taxpayer base, thereby improving overall service delivery and stakeholder satisfaction

Empathy

- Empathy (27.25%) received the lowest score in the evaluation, highlighting a pronounced deficiency in recognizing and responding to taxpayer needs and concerns. This shortfall can be attributed to several interrelated factors:

- **Organizational Culture**: A foundational issue lies in an organizational culture that does not sufficiently value or incentivize customer-oriented behavior. Without a strong emphasis on customer care as a core value, staff may not be motivated to prioritize taxpayers' needs.

- **Training Deficiencies:** There appears to be a significant gap in the provision of adequate customer relations training. Employees lacking in this critical area are less equipped to offer empathetic and responsive service.

- **Staff Engagement and Motivation**: Low levels of staff engagement and motivation are critical concerns. A workforce that feels disconnected from the mission and goals of the organization is less likely to invest the effort needed to understand and meet taxpayer needs effectively.

- **Perceptions of Inequity in HR Practices:** The perception among staff that hiring and promotion practices are unfair contributes to a demoralized workplace environment. Such perceptions can lead to apathy and a diminished commitment to service excellence.

- **Communication Barriers**: Ineffective communication channels between ZIMRA and its clientele further exacerbate the empathy gap. When taxpayers cannot easily convey their needs or receive timely responses, the sense of being understood or valued diminishes.

- Addressing the empathy deficit requires a multifaceted approach, emphasizing cultural transformation towards customer-centric values, comprehensive training in customer relations, efforts to boost staff engagement and morale, transparent and equitable HR practices, and the establishment of effective, two-way communication channels. These measures can foster a more empathetic and responsive interaction between ZIMRA and the taxpayers it serves, leading to improved satisfaction and trust.

Tangibles

The Tangibles (73.75%) dimension, encapsulating both the physical and digital infrastructure within ZIMRA, secured the second highest score. This indicates that, although essential facilities and technologies have been implemented, there remains considerable scope for enhancements, particularly in modernization and making user interfaces more intuitive. Feedback from clients has been generally positive concerning updates and improvements across various border posts, reflecting a recognition of the strides made in enhancing the physical infrastructure.

However, clients have voiced significant concerns regarding the reliability of ZIMRA's technological platforms. Frequent system downtimes have been a major source of frustration, leading to delays and impacting the efficiency of processes such as filing returns, paying duties, or clearing goods. This unreliability underscores a critical need for:

▪ **Strengthening System Infrastructure:** Ensuring the robustness and resilience of digital platforms to minimize downtimes and enhance operational continuity.

▪ **Enhancing User Experience**: Focusing on the user-friendliness of digital interfaces to facilitate easier navigation and interaction for a diverse range of users.

▪ **Improving System Support**: Offering timely and effective support services to address technical issues as they arise, thereby reducing the impact on users.

▪ **Regular System Evaluations**: Conducting regular assessments of both physical and digital infrastructures to identify and rectify potential weaknesses or areas for improvement.

Efficiency
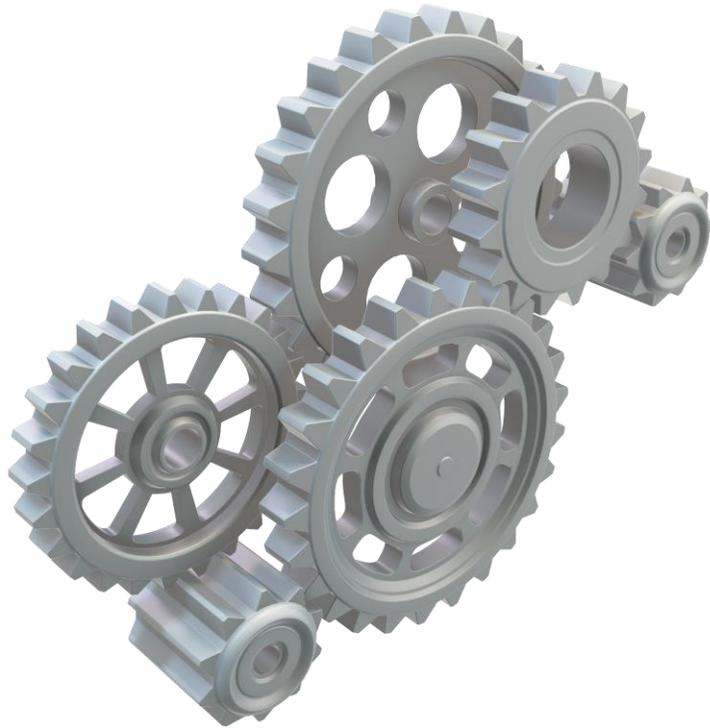
- Efficiency, (53%) gauging the promptness and ease of ZIMRA's services, secured a score of 2.12, signaling considerable opportunities for refinement. The current state of affairs, characterized by protracted procedures, delayed response times, and administrative complexity, underscores the need for a streamlined approach to customs and tax operations. Key issues impacting efficiency include:

- **Complex Temporary Import Permit (TIP) Procedures**: The process for obtaining TIPs at border posts is notably convoluted, requiring taxpayers to navigate a series of cumbersome steps.

- **Inefficient Tax Payment Processes**: Taxpayers often face a repetitive, back-and-forth dynamic during tax payments, notably at locations like the Forbes border post, where the physical distance between relevant offices necessitates the use of taxis to complete various stages of the process.

- **Redundant Inspections by Multiple Agencies**: The presence of several agencies performing similar checks to those carried out by ZIMRA adds layers of redundancy and slows down the clearance process.

- **Lack of Inter-Agency Coordination**: The operational misalignment among various agencies at the border, especially in terms of operating hours, further compounds inefficiencies, leading to delays and frustration for taxpayers.

- **Kurima House Process Fragmentation**: At Kurima House, the requirement to visit multiple offices to fulfill what could be straightforward tasks exemplifies the inefficiency within the system.

Enhancing ZIMRA's service efficiency necessitates addressing these systemic issues through initiatives such as:

- **Streamlining Procedures**: Simplifying complex processes and reducing unnecessary steps will significantly expedite service delivery.

- **Improving Physical Infrastructure:** Reconfiguring office layouts and locations to minimize the need for physical transit between different stages of service processes.

- **Harmonizing Operations Among Agencies:** Establishing a coordinated framework that aligns the functions and schedules of all agencies operating at the borders to streamline the clearance process.

- **Leveraging Technology for Simplification:** Implementing digital solutions to automate and integrate various processes, allowing for a more seamless taxpayer experience.

- By focusing on these areas, ZIMRA can significantly enhance its operational efficiency, thereby improving taxpayer satisfaction and compliance.

Transparency

- Transparency (35.5%) within ZIMRA's operations has received a notably low rating, reflecting concerns over the clarity and openness in its communication with the public. This score highlights areas where improvement is necessary to build trust and understanding among taxpayers. Key issues identified include:

- **Lack of Clear Communication:** There is a perceived deficiency in openly sharing information regarding national policies, procedures, and the underlying logic behind various decisions. This lack of transparency is particularly evident in areas related to tax assessments, duty requirements, and the handling of discrepancies.

- **Inadequate Explanation of Changes**: Taxpayers have pointed out that alterations in policies or procedures are often communicated without sufficient context or justification, leaving stakeholders unsure about the reasons for these changes and their implications.

- **Limited Accessibility to Information**: The difficulty in accessing detailed and comprehensive information about ZIMRA's services and requirements contributes to a perception of opacity. Taxpayers seek more accessible, straightforward resources to understand their obligations and rights.

- **Inconsistency in Information Dissemination**: Variations in the quality and quantity of information provided across different communication channels may lead to confusion and misinformation. Consistency in messaging is crucial for ensuring that all stakeholders have a uniform understanding.

- **Delayed Responses to Inquiries**: When taxpayers seek clarification or further information, slow or nonresponsive communication channels can exacerbate feelings of being kept in the dark, underscoring the need for timely and effective responses to public inquiries.

- Addressing these concerns requires a strategic emphasis on enhancing transparency through comprehensive, clear, and consistent communication. Efforts should focus on ensuring that all changes and decisions are well-explained and justified, improving the accessibility of information, and fostering a culture of prompt and open dialogue with all stakeholders. By adopting these measures, ZIMRA can significantly improve its relationship with the public, fostering a climate of trust and cooperation

Accessibility

- Accessibility (77.5%) within ZIMRA's framework garnered a high score, reflecting a general contentment among clients with the ease of accessing services. Despite this overall satisfaction, there are identified areas where enhancements are deemed necessary to better serve the needs of the clientele. Notable concerns include:

- **Addressing Capacity Issues at Border Posts**: Particular attention has been drawn to locations like Forbes, where the volume of traffic frequently surpasses the facility's capacity. This overburden not only hampers efficient service delivery but also affects the overall client experience negatively.

- **Enhancing Physical Access to Offices**: There's a clear call for improvements in the physical layout and accessibility of ZIMRA offices. Ensuring that these spaces are more accessible can significantly ease the process for clients seeking in person assistance.

- **Upgrading Digital Platforms:** Alongside physical improvements, there's a notable demand for better digital access. This encompasses both the usability and reliability of online platforms, which are crucial for a wide array of services, from tax filing to obtaining necessary documentation.

- **Streamlining Processes for Efficiency:** Beyond the physical and digital infrastructure, streamlining administrative procedures to reduce wait times and simplify processes is critical for enhancing accessibility.

- **Improving Signage and Information**: Clear, visible signage within physical locations, coupled with readily available information both onsite and online, can greatly aid in navigating ZIMRA's services.

- By addressing these concerns, ZIMRA can further enhance its service accessibility, ensuring that both physical and digital interactions with the agency are as seamless and user-friendly as possible

Accuracy

- Accuracy, (52.5%) reflecting the precision of information and correctness of transactions within ZIMRA, achieved a moderate rating. This evaluation primarily arises from discrepancies noted by clients in areas such as tax assessments, duty calculations, and the interpretation of regulatory guidelines. Such inaccuracies foster a sense of frustration and erode trust among taxpayers, undermining the reliability of the system. Key contributors to these challenges include:

- **Inconsistencies in Tax Assessments**: Variability in the assessment process, often due to differing interpretations of tax laws by officials, has led to calls for a more standardized and transparent approach.

- **Errors in Duty Calculations:** Mistakes or inconsistencies in calculating duties on goods can result in disputes and delays, impacting the efficiency of trade and commerce.

- **Misinterpretation of Regulations**: A lack of clarity or uniform understanding of tax regulations among both officials and taxpayers contributes to inaccuracies and compliance challenges.

- **Demand for a Unified System:** Taxpayers have emphasized the necessity of a single, comprehensive system for all assessments to minimize the risk of errors and ensure a consistent application of rules, reducing the reliance on the discretionary judgment of individual officers.

To address these issues and enhance the accuracy of its operations, ZIMRA might consider implementing the following strategies:

- **Standardization of Processes**: Developing and adhering to uniform procedures for tax assessments and duty calculations to ensure consistency across all transactions.

- **Enhanced Training for Officials**: Providing continuous training to officials on the latest tax laws and calculation methodologies to reduce errors and improve the accuracy of assessments.

- **Clear Communication of Regulations**: Simplifying and clearly communicating tax regulations to both officials and taxpayers to ensure a shared understanding of obligations and procedures.

- **Adoption of Technology**: Leveraging advanced technologies to automate and standardize assessments, thereby reducing the scope for human error and discretionary variance.

- Improvements in these areas can significantly elevate the level of accuracy in ZIMRA's services, fostering trust and facilitating smoother interactions between the authority and its clientele.

Responsiveness
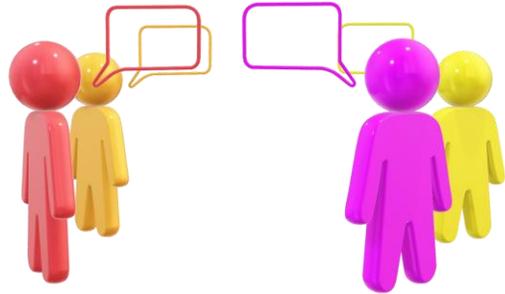
- Responsiveness within ZIMRA has garnered a low rating, indicating challenges in promptly addressing taxpayer inquiries, requests, or grievances. This performance metric, critical for taxpayer satisfaction, suggests several underlying issues that require immediate attention:

- **Inadequate Staffing Levels**: A fundamental cause of delayed responses is insufficient personnel to manage the volume of taxpayer interactions effectively. This shortage can lead to extended wait times for service and processing.

- **Deficiencies in Customer Service Training**: There is a notable lack of comprehensive training in customer service among ZIMRA staff. Reports indicate instances where employees are seen engaging with personal devices or conversing among themselves rather than attending to taxpayer needs, reflecting a diversion from client-focused service principles.

- **Ineffective Communication Skills**: Taxpayers have observed that the communication approach of some staff members can be perceived as intimidating or unapproachable. This not only hampers effective interaction but also creates an environment where clients may feel hesitant to present their concerns or clarify doubts.

- **Organizational Culture Not Centered on Client Service**: The observed behaviors suggest an organizational culture that does not prioritize customer service or emphasize the importance of responsive and respectful taxpayer engagement.

- **Lack of Accountability and Feedback Mechanisms:** There appears to be a deficiency in mechanisms to hold staff accountable for non-responsiveness and a lack of effective channels for clients to report unsatisfactory service experiences or provide feedback that could lead to improvements.

Customer Comments:
- **Zimra should answer more answers from us than dictate all the time**
- **To be receptive to industry players suggestions**
- **Provide solution to FAQ**
- **Zimra is not customer friendly**
- **Zimra should offer technical assistance using social media platforms such as YouTube**

Other CSI Indicators

Anti-corruption

- The majority of ZIMRA customers strongly believe and have seen corruption taking place in ZIMRA.

- The types of corruption highlighted differ depending on location. The majority of respondents who cited bribery, unfair assessment of duty were mainly referring to Beitbridge, Chirundu and Kazungula where respondents indicated that different officers charge varying amounts for identical vehicles and goods. Directly linked to corruption, respondents also cited threatening behaviour by officers at border posts.

- Respondents also noted that whilst there is an improvement there is still some corruption at Kurima House and Head Office where one needs to know someone to have issues resolved.

Types of corruption which are prevalent within Zimra.

- Goods smuggling

- Tax assessment/duty

- Bribery to avoid queue.

- Resolving issues

- Duty assessment

- Bribery by officers
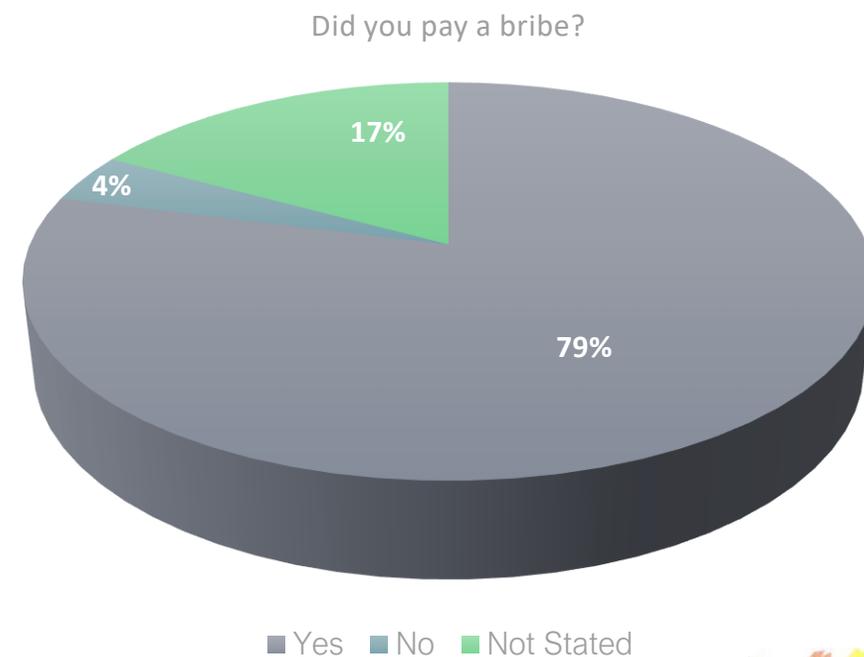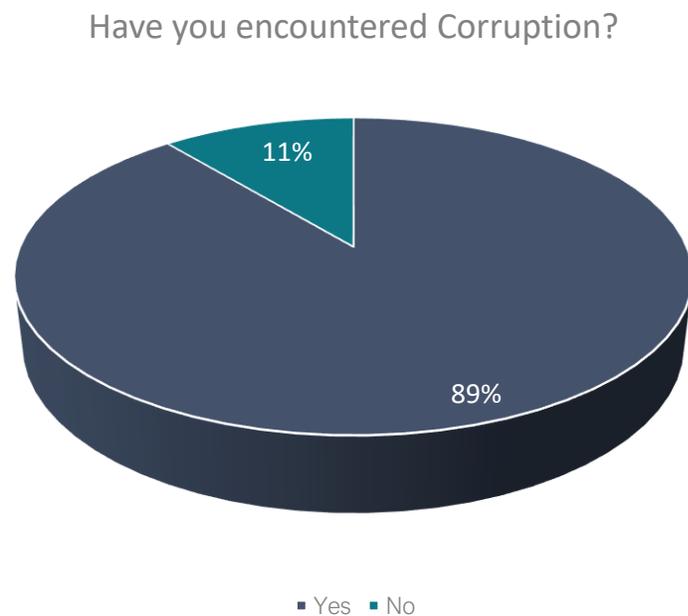
Have you encountered Corruption?

11%

89%

- Yes
- No

Did you pay a bribe?

17%

4%

79%

- Yes
- No
- Not Stated

Can you recommend any two other strategies for ZIMRA to adopt in a bid to effectively fight corruption?

- Kindly engaged non Zimra officer who can monitor your staff if possible starts with me I'm prepared to come up with some good ideas that would usher new hope for Zimra 100 percent free corruption

- Pay your staff well to remove conflict of interests

- Renumerate and pay employee salary related to cost of living

- Automation and simplifying the procedures

- Empower the public

- Zimra staff have too much autonomy – zero guidelines and no recourse for public

- Continuous improvement in automation

- Your staff are always asking for monetary assistance

- Duty should be uniform. We should know that a certain type of vehicle of a certain year pays that much duty. Not giving different duty values for same product of same year

- Pay employees well to reduce corruption incentive

- Use of cameras to detect corruption

- Do not be aggressive with clients who are trying to comply

- Remunerate your workers properly simple

- Reduce client Zimra physical interactions

- Awareness campaigns

- Zimra should avoid asking for what they have access of i.e. ITF263

- Whistleblowing

- Remove all people and replace them with an open source AI

- No cell phones during work hours

- Your policies should promote formalization

- .Do not penalise those trying to register and contribute.

- Incentivize tax registration and payment.

- Transparency and easy access to help

- Declaration of assets by staff

- Pay adequate salaries. Improve tax information systems

- Provide anticorruption training

- Intense use of ICT

- Spot checks

- Offsite evaluation of documents submitted into system and approval granted by offsite personnel. When onsite personnel think decision is wrong, they need to input their reasons onto the system and the steps they have taken to resolve it

- Lifestyle audits of your employees

- When automation is done, it must be operated by a verified third party and not inhouse employees put bottlenecks to the systems as a way to get bribes from unsuspecting tax payers.

Can you recommend any two other strategies for ZIMRA to adopt in a bid to effectively fight corruption?

- Please please please remove human interference on the system, there are taking advantage

- Low human interface

- Employ simple and easy systems to do returns and make payments

- Pay employees well in the right currency

- Ensure Zimra employees paid well to prevent them from being lured by corrupt tax payers

- Gazzete duty rates. The moment you put autonomy on the calculations of various taxes you are creating room for corruption. Duty should be in the system.

- Make compliance costs low. Everyone will come straight to your office to comply. No need to pay anyone or hide anything

- Accountability

- Pay your stuff more so that they have less of an incentive to be corrupt

- Rotate staff between various branches.

- Staff vetting

- Recalculation of taxes and duty accessible online for customers

- Employees must have name tags at work

- Ensure systems work as they should so no gaps for staff /clients to engage in corrupt activities

- Remove prohibitive requirements when one needs to subscribe for tax heads e.g. VAT

- Advocacy for stiffer penalties for those found on the wrong side of the law

- Transparency in disciplining staff involved in corruption
- Have suggestion boxes
- Reduce the tax regimes. Zimbabwean is highly taxed. You can never tax a country to prosperity. Increase the incentive for taxpayers to be compliant by effectively creating a tax system which is simple and encourages compliance.
- Promote public engagement and accountability
- Resolve queries on time
- Full automation
- Work with the community
- Supervision

- Employees to work independently

- Improve employee benefits like School Fees; medical aid; motoring and others

- Stiff penalties to offenders

- Iimpose very high penalties for those found to be corrupt

- Rotation of employees regularly from station to another.

- Need an independent unit that checks on Zimra implementation of Tax regulations, There are loads of businesses operating without VAT devices whilst making sales above the registration threshold, the devices should be available at cost, not ZIMRA trying to make a profit on those devices or the contractor awarded the contract to bring them in.

- Use of FIFO system

- CCTV in workplaces

- Continued surveillance of Zimra employees, checks and balances.

- Representatives of an Organization should be wholly accountable of their actions.

CUSTOMS AND EXCISE PRIVATE CLEARANCE PROCESSES TIP CLEARANCE PROCESS

▪ The provided survey data offers insights into the perceptions and experiences of customers with the Zimbabwe Revenue Authority (ZIMRA)'s handling of Temporary Import Permits (TIPs). With a diverse feedback mix, 47% of respondents acknowledged receiving quality service during the TIP process, indicating a portion of ZIMRA staff exhibit professionalism and courtesy. However, 34% of customers reported dissatisfaction, noting instances where the service was not up to par, particularly criticizing the lack of efficiency and professional conduct in some interactions. This dissatisfaction is underscored by the experiences of 19% of respondents who found the question not applicable, possibly due to varied interactions with ZIMRA's services.

▪ Efficient processing of TIPs emerges as a significant concern, with customers pointing out the slow system performance and bureaucratic hurdles that complicate the clearance of visitor motor vehicles. Despite these challenges, the adoption of the e-TIP mobile application has been positively noted for its role in streamlining the clearance process at border posts, suggesting a move towards digital solutions is appreciated by the users. Nevertheless, the feedback calls for an improvement in staff assistance and system responsiveness to ensure a smoother, more efficient process. Addressing these concerns with targeted improvements in staff training, system upgrades, and streamlined procedures could significantly enhance the customer experience, reflecting ZIMRA's commitment to service excellence and operational efficiency.

Zimra offers quality service on TIP process

- 47%
- 34%
- 19%
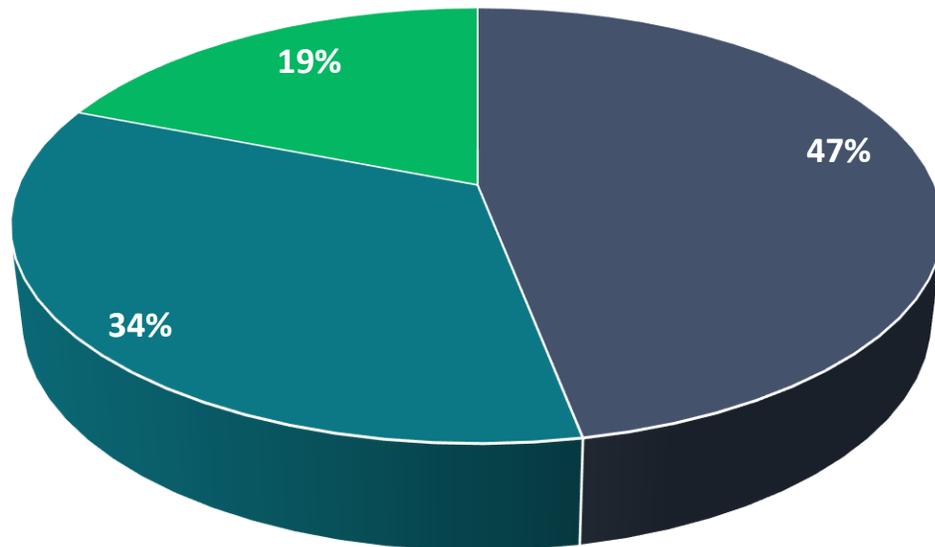
Customer Comments:
- **Delays are intentionally introduced by your staff to frustrated travellers, there is no check at the border to see what time submits a document for service and what time it takes to process it, it would be helpful if your booths had ticketing and servicing systems so you can evaluate the time frames your stuff take to do routine tasks**
- **Pay something for fast response**
- **Staff are unpleasant and rude**
- **They do facial discrimination how can A PHD student fail to drive an SUV**
- **Discriminatory comments**
- **Delays lack of motivation to work**

Domestic Taxes

- In terms of domestic tax services, awareness and utilization vary among different taxpayer groups. A majority of respondents demonstrated familiarity with the services offered. Yet, it has been observed that medium and small taxpayers are less likely to engage with certain services, particularly the issuance of withholding tax and the appeals process. Concerns about potential interrogation and victimization were cited as barriers to service utilization.

- Positive feedback was noted for core services such as motor vehicle registration, tax clearance certificate processing, VAT registration, and vehicle transfers, indicating a general level of satisfaction in these areas.

- Turning to customs services, while the quality of key offerings like the issuance of transit regimes and certificates of origin, entry cards for motor vehicles, and pre-clearance of goods received an average rating just above 55%, there is significant scope for improvement. System downtimes, procedural delays, unavailability of supervisory personnel, and perceived disengagement of staff contribute to a less than optimal service experience.

- Regarding the refund of excess payments, a palpable skepticism exists, with the majority of clients, particularly from the private sector and small to medium-sized enterprises, doubting the reality of receiving such refunds. This skepticism is rooted in experiences of victimization and undue scrutiny.

To address these issues, the following recommendations are proposed:

- **Enhance Outreach and Education**: Increase targeted communication and education campaigns to improve understanding and trust in lesser-known tax services, with particular attention to the needs of medium and small taxpayers.

- **Build Confidence in Systems**: Implement clear, transparent procedures that minimize the perception of risk among taxpayers when engaging with ZIMRA services.

- **Streamline Services**: Simplify processes for common services to minimize wait times and improve efficiency. Clear guidelines and instructions should be readily available to facilitate taxpayer compliance without undue burden.

- **Improve Customer Service**: Train staff in customer service excellence to ensure courteous and professional interactions that encourage rather than deter taxpayer engagement.

- **Upgrade Technology**: Invest in technology to reduce system downtime and integrate real-time tracking to manage and reduce delays due to shift changes and staff transitions.

- **Address Refunds Proactively**: Establish a clear, expedited process for handling and communicating about refunds, backed by a transparent timeline and criteria, to restore taxpayer confidence.

- Foster a Supportive Culture: Cultivate an organizational culture that promotes accountability and responsiveness, where taxpayer concerns are addressed promptly and without fear of negative repercussions.

Customer Comments:
Goods are just selected to increase importer costs, even goods on flat pan decks can be send for physical examination. And as such no physical examination would take place after wasting a day at the border.

Zimra Website

- The feedback from customers on ZIMRA's website underscores the need for substantial improvements in the site's functionality, accessibility, and content. Customers have pointed out various areas where the website falls short, affecting their ability to efficiently access and utilize tax services.

- Customers express a desire for more detailed information on the ZIMRA website. This includes a clearer explanation of tax types, rates, remittance dates, and applicable goods or services. To address this, ZIMRA should ensure that its website content is comprehensive and updated regularly to reflect current tax legislation and procedures. An interactive tax calculator could also be introduced to help individuals and businesses estimate their tax obligations more easily.

- There is a noted frustration over the website's downtime and the lack of a responsive live chat system, which hinders timely access to needed information and support. Implementing a more robust IT infrastructure and customer support system, possibly incorporating Artificial Intelligence for automated responses and guidance, could significantly enhance user experience.

- Feedback highlights the absence of a user-friendly interface and the lack of clear instructions or manuals for navigating the new tax system, indicating that ZIMRA's digital platforms may not be intuitive for all users. To rectify this, ZIMRA could redesign the user interface for ease of use, ensuring that it is intuitive and accessible to individuals with varying levels of tax knowledge. Additionally, creating comprehensive guides and video tutorials on using the website and its features could help demystify the process for taxpayers.

- Timeliness in updating the website with current information, including public notices, exchange rates for tax purposes, and legislative changes, is another critical area for improvement. Customers have pointed out that outdated information undermines their ability to comply with tax laws effectively. ZIMRA must adopt a more proactive approach in keeping its digital content current, possibly by establishing a dedicated team for website management and content updates.

- Lastly, customer interaction via the website needs enhancement, with complaints about unresponsive email communications and a lack of information on FDMS (Fiscal Devices Management System) delivery processes. ZIMRA should consider setting up a dedicated staff for website interactions and ensuring quick responses to inquiries, thereby improving overall service delivery.

- ZIMRA's website requires comprehensive updates to its content, functionality, and user support mechanisms to better meet the needs of its users. By addressing these areas, ZIMRA can improve taxpayer compliance, satisfaction, and the efficiency of its tax collection processes.

Do you use the Zimra website

29%

71%

- Yes
- No
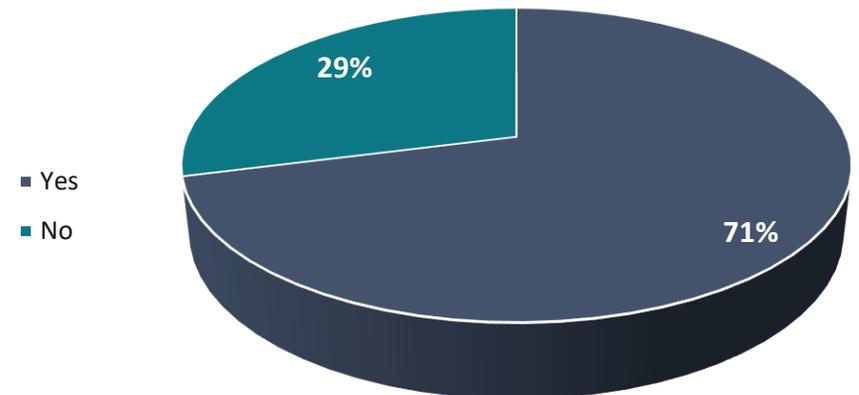
Please suggest how ZIMRA can improve its website

- Put detailed information.

- Make it up always

- DO NOT PERNALISE THOSE TRING TO FORMALISE THEIR BUSINESSES

- Thes should have an application which allows people to do online

- All public Notices should be listed and exchange rate information for tax purposes easier to access

- Our accountant interacts with ZIMRA. I really do not.

- Constant updating and improved responsiveness on chat.

- Update and upload all current legislation changes. Si and acts especially domestic taxes acts. How do you expect tax payers to read old acts in conjunction with a number of finance act amendments to know what is required of them.

- Efficient live chat system

- auto approval of first time application just like the auto generation of tax clearance unless approval is possible, within 24 ours since for now it taking two weeks or more to approve.

- Dedicate staff for website interactions. Reduce system downtime. Update New Policy changes timeously e.g. period between Finance Minister's Statement and time you take to update such Policy changes on your website

- have all Tax types clearly explained including the rates, dates of remittance and what(lists of good and/or services) or who is taxed and who remits the tax

- Provide a room for live customers (tax payers) interact

- The portal is always down

- Implementing Artificial Intelligence

- A new website is needed

- Please respond to emails. I have sent queries to which I am still waiting for answers. When we ask who our liaison officers are we do not get a response.

- May ZIMRA Assist on FDMS delivery process it is a nightmare

- Update information not just pdf documents public notice etc. Include training material as well. Look at regional tax authorities such as SARS

- Update your information frequently it's outdated

- Complete up to date information

- be more up to date with all information

- Add more information and keep it updated

- There is no manual on how to use the new tax system, no concrete information on how to calculate import tax, would be nice to have a calculator that quickly estimates those, the new system user interface is not user friendly and has a language that is not understandable to an English user with extensive tax knowledge.

- You are talking about E-taxes, we don't use this system anymore! This is the problem with Zimra loads of misinformation and starting new systems that are not ready and unstable

Customer responses to question regarding challenges during the private declaration clearance process

- Corruption is the order of the day, you don't pay the official, your assessment is exaggerated or delayed

- Chirundu boarder post doesn't reply, they don't answer landlines, they do not care. the process is now complicated. Human hand is causing corruption

- QUANTITY VERIFICATIONS

- Token 1st

- Remove PRECLEARANCE and revert to the old system where you can be assisted on arrival at the boarder. Specify duty paid per item.

- System down time.. Delays in human related processes

- Delayed process, no responses

- You have to get into the Office and the guys are not friendly

- More fliers are needed to update clients on requirements

- More automation is needed

- They should be lenient on the 10 year limit. My vehicle was impounded because it has delayed in transit with 2 weeks. Surely there a legitimate cases to be heard around this issue

- There are loads of idle time, no ZIMRA stuff serving clients

- Basic staff supervision, automation of your systems, simplification of processes

- They demand cash token for faster services

- Import restrictions e.g. 10 year licenses by Industry and commerce on second hand vehicles need to go

- Clear , they even try to speak your language even if they don't know it

- Deal with corruption decisively

- Not willing to assist at all but rather witch hunting

TARMS

- In assessing the feedback from customers regarding the newly introduced Tax and Revenue Management System (TARMS), the system has elicited a mix of reactions, with both commendations for its potential benefits and concerns about its current functionality and user experience.

- **Negatives**

- Many users have reported that TARMS operates slower than anticipated and lacks direct online access to information, which contrasts with expectations that new systems should surpass their predecessors in efficiency and user-friendliness. Concerns were also raised about the system's standard, with users suggesting it falls short of delivering an improved service experience. Additionally, issues like the system's inability to reflect outstanding VAT claims, difficulties in de-registering TINs and tax heads, and the cumbersome process of registering new users due to pre-filled dummy email addresses have been highlighted. The system's interface has been criticized for its lack of user-friendliness and incorrect usage of terms, further complicating the user experience. Lastly, the slow responsiveness to queries, particularly in the approval process for new registrations, has led to reports of solicitation of bribes, highlighting a corruption risk within the system's operations.

- **Positives:**

- On a positive note, TARMS is acknowledged for its potential to enhance revenue generation, provide transparent financial transactions, and enhance security, which contributes to monitoring the movement of goods. Users appreciate its role in promoting fairness and equity, improving customs control, reducing smuggling and illicit activities, and facilitating trade. The system is also credited with fostering internal cooperation among staff, reducing revenue leakage, controlling the importation of controlled goods, and providing tighter security. Additionally, TARMS is recognized for contributing to a stable economy and creating employment opportunities.

TARMS

Summary and Recommendations:

To improve the user experience and operational efficiency of TARMS, ultimately fulfilling its potential to contribute positively to tax and revenue management these recommendations should be considered:-

- **Enhancing System Performance:** Addressing the speed and efficiency of TARMS is paramount. This may involve optimizing backend processes, improving server capacity, or streamlining user interface design for better navigation.

- **Direct Online Access:** Improving direct online access to information, including VAT claims and account statements, to ensure transparency and ease of use for all stakeholders.

- **User Experience Improvement:** Simplifying the registration process by resolving issues with dummy email addresses and improving the interface language and usability.

- **Strengthening Customer Support**: Developing a more responsive and efficient customer support system to handle inquiries and problems, particularly focusing on reducing response times for DRN approvals and correcting payments

- **Enhancing Security and Reducing Corruption**: Implementing measures to enhance data protection and system security while addressing corruption risks through increased transparency and accountability in the approval and feedback processes.

- **Expanding Education and Awareness**: Providing additional resources, such as information videos and online help facilities, to aid users in navigating the system effectively

Customer Comments on TARMs

- The new tax system is slow and can't access information directly online

- The new system should always be better than the old but not with this one. It's slower and less efficient

- The system is not up to standard

- To work well with Artificial Intelligence systems
- More client awareness
- We have outstanding vat claims that Zimra owes it's clients but they have not been uploaded on the TARMS
- Please add a section for tax calculator so that citizens can estimate their tax obligation on goods to be imported
- improvement on Payroll privacy assurance , enable module to be locked to other users
- Some information videos can help
- De registration of TIN and tax head does not work
- Would love tech support for quick response and advance warning when doing your upgrades
- Failing to register because the system has a dummy email address in it which we can't access to get the verification code.
- TARMS should have an interface written by someone who understands English, not the wrong terms and words it uses, it should also just be user friendly
- We can't access our detailed ledger and also transition is not taking cognizance of our other payments
- If client deactivate the tax category it must be attended in time
- A screen reflecting actual payments received and not just the amount due payable on your copy of submission

- one time approval, error messages if wrong information is entered, remove human interaction to reduce corruption

- Automation is intended to make work easier. Most areas so far are manual e.g. can't sum totals or calculate Aids Levy on PAYE

- The should be a quick response on DRN approval especially on new registrations to avoid solicitation of bribes from members of staff particularly Harare office to expedite approvals. It takes ages to get an approval unless you are connected to one of the officers and pay between 10 and 20. Down with corruption

- TINs must pop up with names in the search area

- REMOVE HEAVY PENALISATION OF CONTRIBUTING CUSTOMERS

- We should be able to download accounts statements

- The debtors module is not easy to understand

- Better online help facilities and ability to raise queries that are answered timeously.

- Better response times on queries.

- Better contact with your account liaison, and more efficient communication, you can wait weeks for somethings to be resolved. All the while being charged penalties for something out of your control

- Facilitate quick correction of payments done in old system through your head office TARMS is charging interest meanwhile accounts head office does not approval bank request to recall funds in time. Some requests go as far as two months. Why..

- Take on balances from old system were wrong and the matter has not been resolved. TARMS carries a credit balance whilst charging interest on the outstanding balance instead of offsetting

TARMS: customer comments

- Redesign Trams user interface, it should just be like a modern day app, individuals clicking and finishing their tasks without need to call you or ask experts how to submit a simple form

- Fix the accounting system and integration from e-taxes to TARMS. I have endless issues with debt notifications for debt that is not due

- TARMS enhances revenue generation

- TARMS offers transparent financial transaction

- TARMS offers enhanced security thus monitoring movement of goods

- TARMS helps with everyone providing a share amount to the economy via transaction done per individual or company

- system is slow but in alliance with the current technology

- TARMS brings fairness and equity

- improvement of customs control due to TARMS introduction

- TARMS reduces smuggling and illicit activities

- TARMS provides trade facilitation

- TARMS brings transparency to any financial transaction

- TARMS helps with internal cooperation between staff

- TARMS help lessen the leakage of revenue

- TARMS reduces the importation of controlled goods

- TARMS offers a tighter security system

- TARMS offers an effective system that brings a stable economy

- TARMS brings employment opportunity to those qualified for the position

- Please upload tax balances from sap for All currencies. USD debits and credits but be uploaded the same way they were paid to Zimra not as converted balances. E.g. in BP 200 contract account there is USD 200 tax paid which was converted to ZWL why is the balance being converted to ZWL under TARMS. Yet debts under BP 300 are being posted in the correct currency. Zimra is deliberately creating USD tax debts which are fictitious This should be corrected.

- Zimra is taking too long to reverse payments made in old system to Zimra accounts after TARMS was introduced. Banks are indicating that Zimra accounts head office take their time to authorise such reversals.. It doesn't mean these payments won't be cited in Zimra accounts. Meanwhile TARMS charges interest.

- Can you be efficient.. Esp given the fact that many banks did not adequately and in proper time know who to migrate their tax payments systems to Zimra. There was lack of proper training on payments which contributed to a lot of Payments being paid incorrectly

- Do not penalise customers trying to formalise their operations e.g. backdating vat for the time not registered for vat

- Your platform must be accessible by phones for small business

- Better response times from Zimra TARMS employees, it takes weeks to resolve issues

- just remove human interaction on the system and we are good to go

- Better response times from Zimra TARMS employees, it takes weeks to resolve issues

- consider running pilot programs in all new systems implementation

- Zimra official should respect visiting customers and make registration for tax heads easy

- Reduction in the amount of verification codes in new system

- Test new systems before forcing us to use them

- ZIMRA should communicate timeously with taxpayers of any changes, upgrades and new systems implementations so as to give ample time to adjust.

TAXPAYER EDUCATION PROGRAMS

In regard to tax education programs, over 50% were appreciative of tax education programs. The feedback received from respondents regarding ZIMRA's tax education and information sessions reveals critical insights and suggestions for enhancing the effectiveness and reach of these programs. Key issues raised span a spectrum of concerns, from the conduct and preparation of presenters to the accessibility and relevance of the sessions.

Firstly, a significant concern is the level of preparedness of the presenters. Respondents advocate for presenters to be well-informed about the common issues and challenges taxpayers face, suggesting a proactive approach in addressing these concerns during the sessions. There's a call for definitive answers and preparedness to tackle real-world challenges, reflecting a need for presenters who are not only knowledgeable about tax laws but also adept at applying this knowledge to practical scenarios taxpayers encounter.

The frequency and format of workshops also emerge as pivotal areas for improvement. Stakeholders express a desire for more frequent workshops and suggest diversifying the formats to include online options. This feedback underscores the evolving expectations of taxpayers in a digital age, where convenience and accessibility of information are paramount.

Engagement with the audience and the manner of content delivery were also highlighted. Respondents seek a departure from the traditional lecture-style presentations, pointing to the necessity for sessions that are interactive and engaging. Utilizing knowledgeable trainers who can go beyond merely reading slides to actively engaging with the audience is seen as crucial.

Another critical aspect touched upon is the relevance and inclusivity of the sessions. Suggestions include tailoring sessions to involve stakeholders actively, providing more notice and information on upcoming changes, and ensuring the content is accessible to a broader audience, including those not traditionally well-versed in tax matters.

RECOMMENDATIONS:

Enhance Presenter Preparedness.

Increase Frequency and Diversify Formats.

Improve Engagement and Interaction

Tailor Content to Audience Needs

Provide Comprehensive Support Materials

Foster a Culture of Continuous Feedback and Improvement

Have you attended any tax education programs?

| Response	Percentage
Yes	53%
No	37%
Not aware/NA	10%
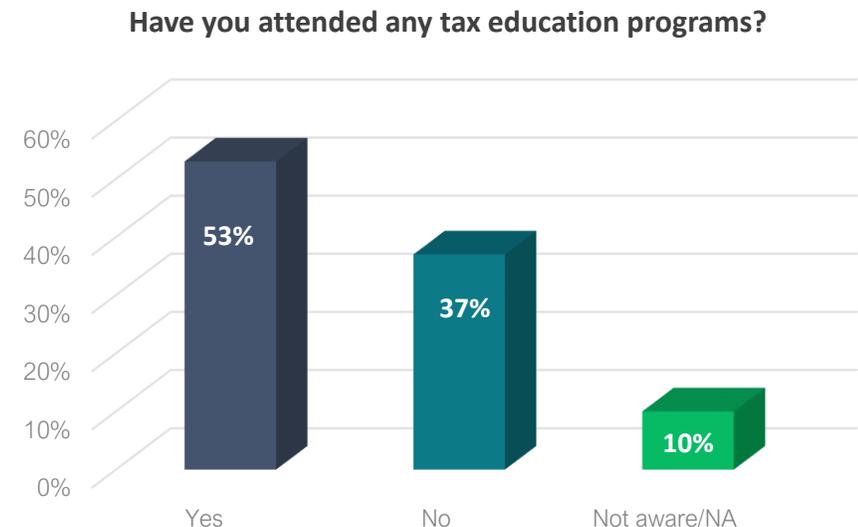
What do you suggest as areas of improvement in any or all of the tax education and information sessions?

- Presenters should be aware of issues users are having and be prepared in advance to address these. Very often definitive answers are not available for common issues all taxpayers are facing.

- Workshops must be more often or online

- More workshops should be done

- More workshops

- Improve on FDMS implementation

- Don't just read slides for us. Use knowledgeable trainers

- involve stakeholders with these, with stakeholders

- Days of in class sessions were over last century, Zimra should just clearly display information on its website, you are the only company that asks it's customer to attend educational forums so they are able to pay you.

- Notice period is important

- allow students of professional bodies to practise

- Most of your trainers are clueless on subjects they present, invest more in staff training before exposing them to the public where in most cases they fail to provide answers to subject they would have presented

- More should be conducted

- Provide and educate taxpayers on times of new systems and changes in tax legislation

- A calendar should provided of such events.

- Improve quality of Access. Presenters are often "breaking up" or can't be heard across the board.

- More tax reading materials

- Facilitators should also be skilled on presentation not to just read

- We need to give public far more notice before changes are implemented

- allow students of professional bodies to practise

- Regular engagement

- All fine

- More advance notice

- Offer online programs

- ZIMRA should calendar their workshops and share

- Hold them closer to our locations

- Workshops are to been done at least quarterly

- Do more sessions and make them practical

Customer Comments/Feedback

Beitbridge, Kazungula, Chirundu Specific Comments

- Each department has adequate staff
- Well educated officers
- smooth flowing of light vehicles
- Male dominated industry
- Flow of traffic in the border is smooth
- Easy identification of officers with the uniforms
- Adequate shifts enhancing effectiveness between shifts
- Effective young officers
- Well educated staff
- Demarcation of trucks, private vehicles and buses which leads to effective flow of goods and vehicles
- They have supervisors in each department
- Taking action on smuggled goods
- Efficient staff
- Trying to lessen corruption via anti corruption agencies within the system
- they are some officers who are trying to curb corruption
- they have 8 hour manageable shifts
- beef up staff during holidays

- visible Zimra branding on offices, cars etc
- Separation of commercial and private clearance
- none
- Employ different races and ages
- Trying to introduce online systems
- Staff management is impressive
- When clearing trucks they try to update their system to be efficient plus in the border there is organised flow of the que.
- Giving advice if you don't really understand the procedures
- One officer corrected my tariff helping me with the one with a lower percentage.
- A lady did a follow up with my case after she had referred me to another office
- Fair clearance of my vehicle.
- A trainee officer was very patient with me.
- Smooth flow of vehicles.
- Treated with respect and a clear clarification
- First come first serve
- if you have all your documentation in order clearance is fast
- have effective work time
- having enough staff even during holidays

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- seizing of goods or trucks that smuggle
- preclearance hence less time for physical examination when the vehicle is at the bonded warehouse
- the flow of vehicles is great for cross border transporters
- professional employees
- communication protocol is effective
- educated staff and well dressed
- different dialects
- different age groups within the system
- structure of protocol is standard
- effective shifts
- Enough staff in all shifts
- Well educated employers
- Easily identified with their uniforms

Beitbridge, Kazungula, Chirundu Specific Comments: Negative

- Corruption levels are high in the border

- Slow movement of trucks from the parking bay to vehicle inspection department area

- Lack of alternative system

- High level of assistance from customs officers

- Long ques for TIP processing

- revenue leakage due to corruption

- use of one Zimra system

- lack of respect to elderly

- officers always think they're right

- smuggling is high

- corruption levels are high

- their system doesn't have a backup plan hence if the system is down one has to wait until it's up again

- reluctant to rectify queries

- values of goods should be the same across all borders not varying

- smuggling

- corruption levels are high at Beitbridge

- Chirundu boarder post doesn't reply, they don't answer landlines, they do not care. The process is now complicated. Human hand is causing corruption

- Smuggling is aided by Zimra officers

- Corruption levels are high at Beitbridge

- System is slow hence making trucks wait in ques for a long time

- using the rules and regulations of Zimra to feed their financial coffers

- the core of smugglers

- they don't recognize other stakeholders in the border.

- taking time to clear goods at the border despite pre clearance being done

- systems are often down

- take ages to clear buses

- thinking they are more superior than other stakeholders

- insisting to indulge clearing agent even when not necessary

- don't have alternate system

- ask for favours in return of service

- corruption is high

- value system should be one nationwide e.g. for cars

- hostile officers

- Sometimes they take long to resume work when changing shifts

- Some officers select the people they know first to serve because of bribery.

- Instead of serving me he was on his mobile phone typing delaying time.

- Never experienced an problems

- Supervisor who didn't respond to my emails for 2 days

- Corruption at large

- Few valuation officers serving

- System problems all the time

- clearance is slow if you don't know anyone internally

- delaying to respond on social platforms

- they should respect the elders despite their position at work

- wearing t-shirts branded no to corruption yet they are doing so

- giving a blind eye to trucks that smuggle in the name of big sharks e.g. ministers

- serving female clients that give favours in return

- having different values for cars at different borders

Recommendations

Recommendations –Staff & Stakeholder Engagement

To enhance the service quality within ZIMRA and ensure the staff is fully engaged in providing excellent taxpayer service, it is imperative to address the underlying organizational culture and work systems comprehensively. An engaged workforce is essential for delivering high-quality services, and the following strategies can help achieve this:

- **Cultural Transformation**: Implement a cultural change program focusing on service excellence as a core value. This should include recognition and rewards for staff who demonstrate exceptional customer service and create positive experiences for taxpayers.

- **Engagement Initiatives**: Develop staff engagement initiatives to boost morale and commitment. This could include team-building activities, open forums for feedback, and clear communication of organizational goals to align individual objectives with those of the organization.

- **Professional Development**: Invest in continuous professional development and training that equips staff with the skills needed to adapt to changing service requirements and taxpayer needs.

- **Performance Management**: Refine performance management systems to include metrics that reflect customer service quality, with regular reviews to ensure accountability and continuous improvement.

- **Work System Reforms**: Overhaul work systems to ensure they are user-friendly and supportive of staff efforts to deliver quality service. This may involve updating technology, simplifying processes, and ensuring that the physical work environment is conducive to productive work.

Regarding the quarterly Customer Satisfaction Index (CSI) exercises, it's crucial to improve the perception and effectiveness of these assessments:

- **Adequate Time Allocation**: Spread the CSI exercises throughout the quarter rather than condensing them into the final weeks. This allows for a more thorough and less rushed data collection process.

- **Resource Allocation**: Ensure adequate resources, both financial and human, are allocated to the CSI exercises, demonstrating the organization's commitment to genuinely understanding and responding to stakeholder feedback.

- **Scheduling Considerations:** Be mindful of taxpayers' schedules, especially around quarter-end filing periods, to avoid survey fatigue and ensure high-quality responses. This may involve initiating the surveys earlier in the quarter or providing a longer response window.

- **Actionable Outcomes:** Position the CSI exercises as the foundation for actionable strategies rather than as mere procedural requirements. Emphasize the organization's commitment to making substantive changes based on the feedback received.

- **Communication of Results**: Communicate the findings and resultant action plans to stakeholders, showing transparency and the value placed on their input.

Recommendations _ Service Quality

To address the service quality issues identified across the SERVQUAL dimensions within ZIMRA, a series of detailed key recommendations are proposed. These are designed to enhance the quality and efficiency of services provided, thereby improving taxpayer satisfaction and compliance.

- Implement **comprehensive training programs** focusing on empathy, professionalism, and customer care to improve staff interactions with clients. This effort should aim to standardize behavior across all touchpoints, ensuring every staff member exemplifies courtesy, respect, and understanding, particularly towards clients from diverse backgrounds and financial statuses.

- Develop and deploy a robust system for collecting, analyzing, and **acting on customer feedback**. This should include mechanisms for timely response to inquiries and complaints, as well as transparent communication regarding actions taken in response to feedback. Employ digital platforms and social media for wider reach and engagement.

- Conduct a comprehensive review and upgrade of both digital and physical security protocols. This should encompass advanced **data protection practices**, enhanced physical safety at ZIMRA facilities, and rigorous training for staff on security awareness and best practices to safeguard client information and build trust.

- **Establish Clear Guidelines and Transparency:** Clearly communicate the rationale behind policies and decisions to build trust and understanding among taxpayers.

- Introduce stringent **security protocols** to protect taxpayer information and transactions, reinforcing taxpayer confidence in ZIMRA's systems

- **Increase openness** about ZIMRA's policies, procedures, and the rationale behind decisions. Ensure that all regulatory changes, duty requirements, and tax assessments are communicated clearly and promptly, minimizing ambiguities and fostering a transparent relationship with taxpayers.

- Develop strategies to offer **more personalized** and considerate interactions with taxpayers, acknowledging individual circumstances and needs.

- Implement **effective feedback mechanism**s that allow taxpayers to voice concerns and receive timely resolutions to their issues.

- Expand and **diversify access points** for services, including mobile solutions and community outreach, to better cater to the diverse needs of taxpayers.

- **Prioritize strategic planning and stakeholder engagement** in the rollout of new technologies and processes. Focus on solving existing challenges with innovative solutions that are user-friendly and fully supported. Conduct pilot testing and gather feedback before full implementation to ensure new systems meet user needs and enhance service efficiency.

- Develop and enforce standardized practices and guidelines to **ensure fairness** in tax assessments and duty calculations. Eliminate discretionary practices that may lead to perceived or actual bias, ensuring that all clients are treated equitably and judged solely based on objective criteria.

- **Revise policies and procedures** to be more adaptable to changing taxpayer needs and external conditions. Consider individual circumstances and offer flexible solutions where possible, enhancing ZIMRA's responsiveness to unique situations without compromising regulatory compliance.

- Continue to invest in the **physical and digital infrastructure** to ensure facilities and technologies not only meet current needs but are also poised for future demands. Focus on modernizing and improving the user-friendliness of digital platforms to facilitate easier, more efficient interactions with ZIMRA services.

- Fast-track the **digitalization and automation of services** where applicable to minimize human error and reduce opportunities for corruption and inefficiency. Leverage technology to streamline processes, making them more efficient and accessible to all taxpayers.

- Establish a **continuous service quality monitoring and improvement framework** that leverages the SERVQUAL dimensions as benchmarks. This framework should facilitate regular assessments, enabling ZIMRA to remain agile and responsive to evolving service quality expectations.

END REPORT