

Client Satisfaction Survey Report

Fourth Quarter - 2021

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For:



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Executive Summary

The Authority commissioned SPSS Zimbabwe to conduct customer satisfaction survey for the last quarter of 2021. The main objective of the study was to assess taxpayers' perception of ZIMRA's quality of service delivery.

The survey was mainly quantitative using data collected through closed ended questions. A 5-point Likert scale was used. The data collection instrument also included five open ended questions which constituted the qualitative part of the survey. Data collection was carried out online using SurveyMonkey. The target population for this study included tax accountants, clearing agents, transporters, individual taxpayers, importers, corporate taxpayers, SMEs, cross-border traders, NGOs, parastatals and government departments. The survey achieved a sample size of 353 respondents.

Quantitative data analysis was performed using SPSS software while responses from the open ended questions were analyzed qualitatively using themes.

Key Findings

Based on the findings, the Customer Satisfaction index (CSI) was 64.5% and the Corruption Perception Index (CPI) stood at 31.5%. The CSI significantly improved as compared to the previous result which was 59%. On the other hand, the CPI slightly increased by 2% from the previous score. Less than 50% of the respondents rated the quality of service as high. The findings from the survey show that most of the taxpayers visit the ZIMRA website mainly to seek information and to download forms. The results also show that generally taxpayers believe that ZIMRA systems are not performing as expected. The main source of dissatisfaction among respondents is the E-services platform which taxpayers complained is always congested especially during deadlines.

The findings also show that ZIMRA staff are not readily accessible through emails and telephone. Taxpayers are generally unhappy with the complains handling mechanism that is currently in place. The results show that most of the reported issues go for over three weeks without being resolved.

Most of the taxpayers are not aware of the "Fiscalisation", "I am for Zero" and the "Tax in Forex" campaigns. Of notable concern is the "I am for Zero" campaign which ranked the least in terms of awareness. The majority of the respondents had mixed feelings about these campaigns. Taxpayers have expressed dissatisfaction with the way Fiscalisation is being implemented by ZIMRA. They strongly feel that the fiscal devices should be provided by ZIMRA and not third parties who are charging exorbitant prices for the gadgets.

The results from the survey revealed that all tax sensitization programs were rated as good. Lastly, the overall service delivery was rated as satisfactory.

Conclusions

Based on the findings, it can be concluded that taxpayers generally appreciate ZIMRA's service delivery as indicated by the customer satisfaction score of 64.5%. However, taxpayers continue to experience challenges with the E-services platform and they also believe that ZIMRA does not communicate well with its clients.

Recommendations

Staff should be always accessible through emails and they should also respond promptly to their emails. Taxpayer complaints should be resolved as quickly as possible to increase customer satisfaction. ZIMRA systems especially the e-services platform should be upgraded so that they can perform as per customer expectation. Fiscal devices should be

accessed at a subsidized cost in order to boost compliance. The Authority should adopt various media in raising awareness of its various campaigns. ZIMRA should conduct a nationwide census of all operating businesses so that it can gather an up to date database. Most of the respondents have cited the email as their preferred channel of communication hence the need for a fresh database. The updated database will make it easy for ZIMRA to disseminate information to its clients through emails and SMSs.

Background and Context

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

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

ZIMRA's mandate is to:-

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

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

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

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

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

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

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

However, for ZIMRA to engage in targeted interventions that can raise awareness and increase tax compliance among taxpayers, it is imperative for the institution to understand perceptions of taxpayers and the challenges they encounter with the Authority hence the rationale for this study.

Objectives of the Study

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

Specifically, the survey aims at:

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

Data Collection

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

Data Cleaning and Analysis

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

Confidentiality

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

Presentation and Discussion of Findings

Percentages presented in this report are based on the total number of valid responses made to the question being reported on. Percentage results throughout the report may not add up to 100% due to rounding or questions that allow respondents to give more than one answer. Where possible, this report compares results on evaluative questions from the previous survey (Q3).

Profile of Respondents

Figure 1 displays the distribution respondents by age and gender.

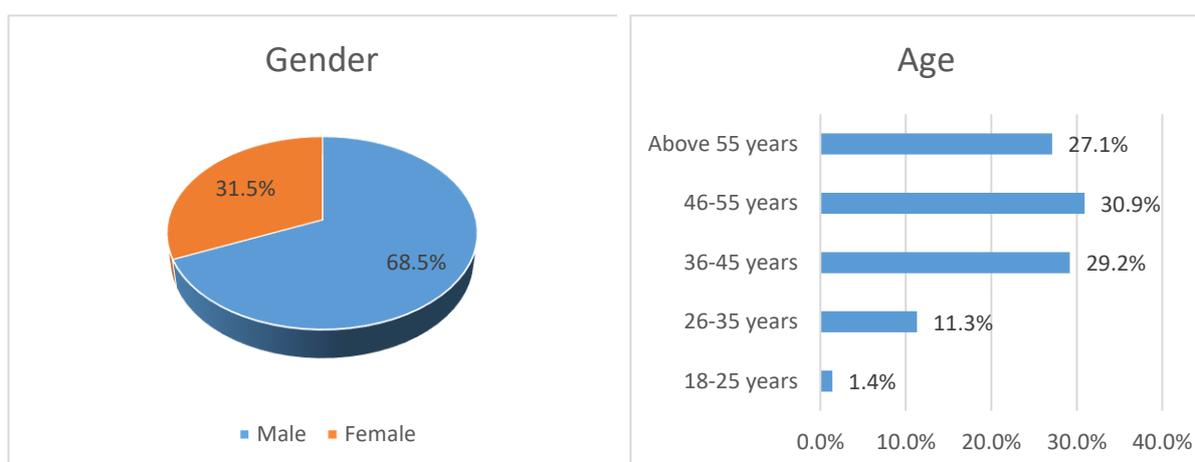


Figure 1: Disaggregation by Gender and Age

The findings show that roughly 70% of the respondents were in the male category. This result is consistent with the results from the previous surveys. The majority of respondents were 36 years and above.

Position and Level of Education

The figure below shows the respondent's position and level of education. The results show that the majority of respondents have attained tertiary education and also that most (54%) of the respondents were owners of the businesses.

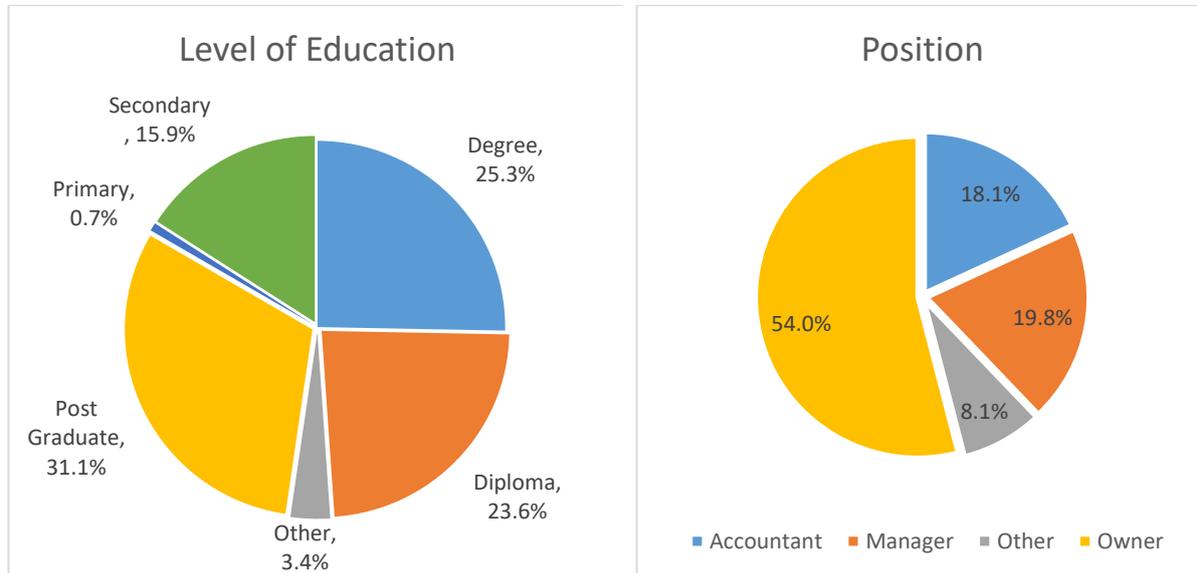
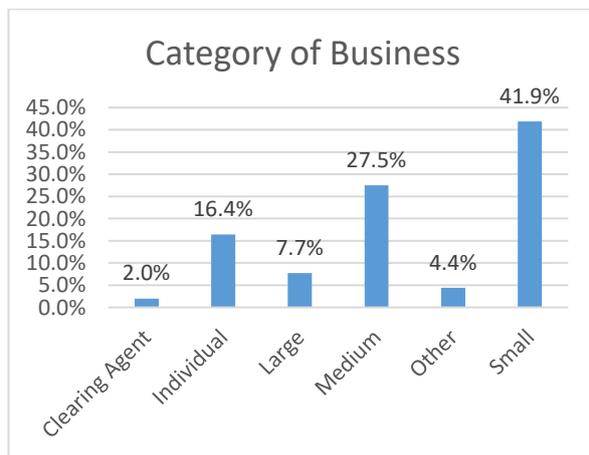


Figure 2: Level of Education

Category of Business



The majority of respondents were from the small and medium enterprises.

Figure 3: Position and Category of Business

Sector

The figure below shows the distribution of respondents by business sector.

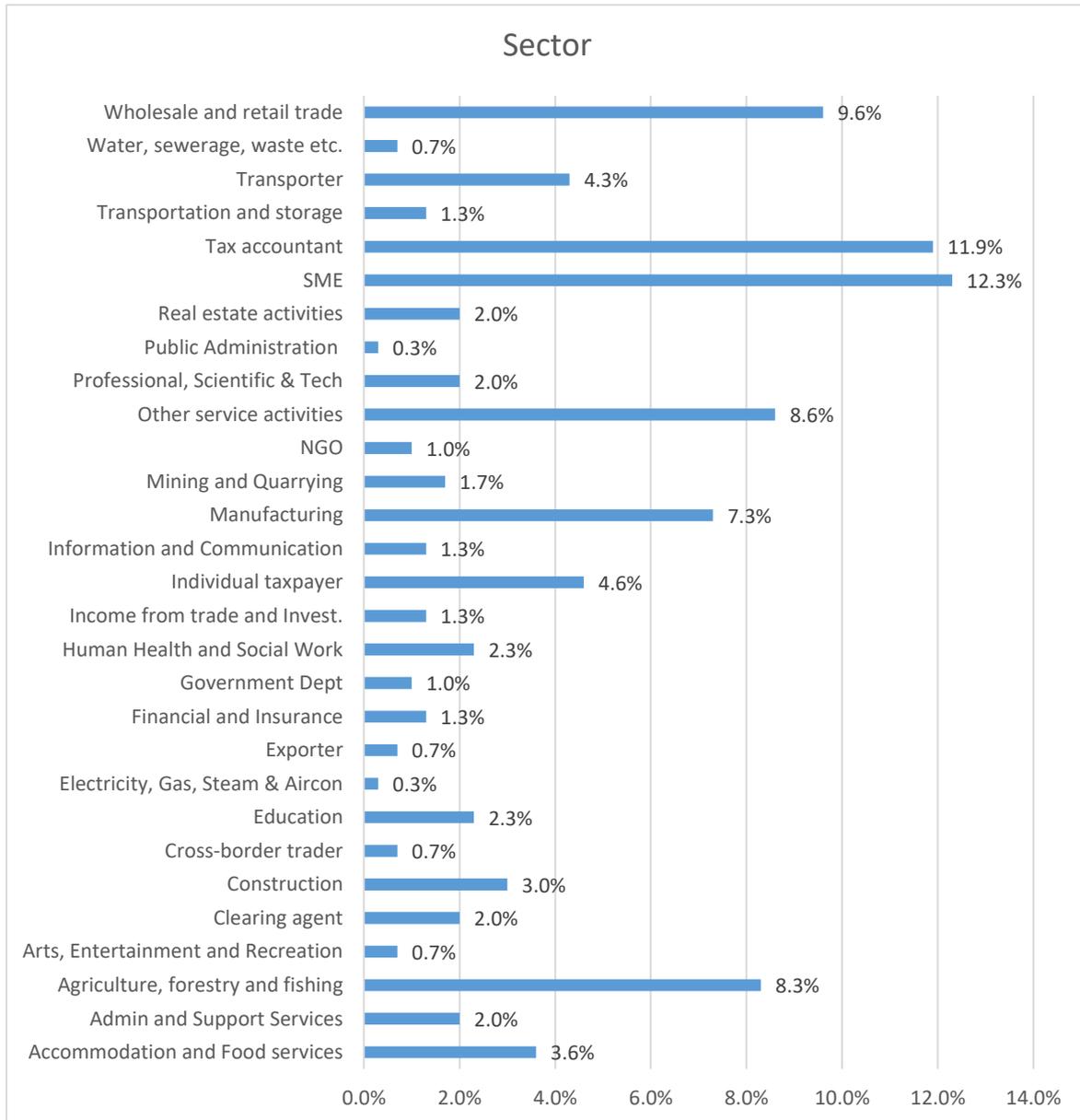


Figure 4: Sector

Mean Score for Each Statement

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

Table 1: Mean Scores

Survey Statement	Mean
ZIMRA employees handle customers courteously	3.46
ZIMRA employees are always willing to help customers	3.40
ZIMRA employees strive to exceed customer expectations.	3.17
ZIMRA employees are very good in speaking the language I understand.	3.63

ZIMRA employees are very good listeners	3.31
ZIMRA Employees strongly believe in “Customer First” principle	3.11
The employees of ZIMRA are always accessible through emails and phones	3.16
ZIMRA employees have the capacity to handle customers’ needs.	3.32
Number of ZIMRA employees is sufficient for providing an effective service at this station	3.18
ZIMRA office ours are conducive	3.41
ZIMRA employees quickly respond to our service requests	3.00
ZIMRA service is generally fast	2.84
ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.	2.73
Quality of service in ZIMRA is high	2.99
ZIMRA employees at this station know their job well	3.47
ZIMRA employees are of high integrity	3.20
ZIMRA discharge their duties in a fair and impartial manner	3.24
ZIMRA physical facilities (i.e. offices, reception etc.) are very good.	3.47

ZIMRA Online Systems

	Mean
ZIMRA e-services platform is very efficient	2.96
The Fiscal Devices are very efficient (Please select N/A if not applicable)	3.04
The ASCUDA system is very efficient (Please select N/A if not applicable)	3.02
The electronic cargo tracking system is very efficient (Please select N/A if not applicable)	3.19
ZIMRA Econet Ownai Platform is very efficient (Please select N/A if not applicable)	3.03
ZIMRA Netone Onemoney platform is very efficient (Please select N/A if not applicable)	3.13

Distribution of Responses for all Questions

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

Table 2: Agreement Factor Classification

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

Percentages show the proportion of employees who disagreed, agreed or gave a neutral response to the survey question.

Staff Attitude

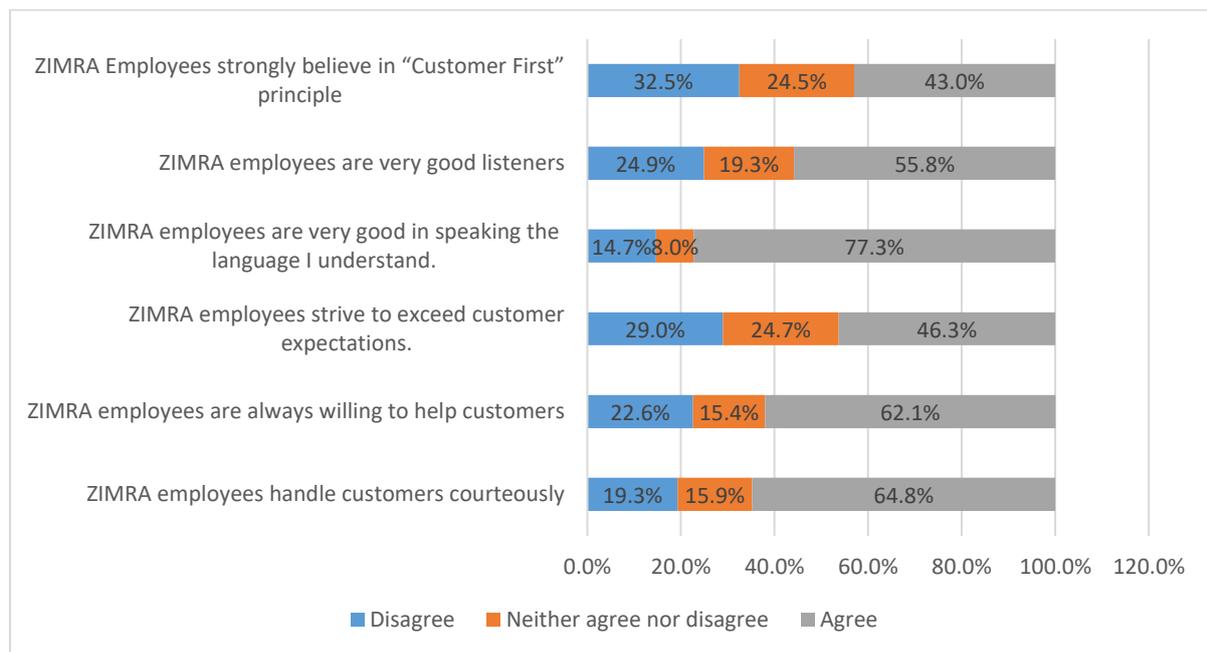


Figure 5: Staff Attitude

The findings in Figure 5 show that ZIMRA should put more effort in improving customer service. Less than 50% of respondents are against the view that ZIMRA employees believe in the "Customer First" principle and also that they strive to exceed client expectations.

Service delivery

Figure 6 below shows the distribution of responses to the questions relating service delivery.

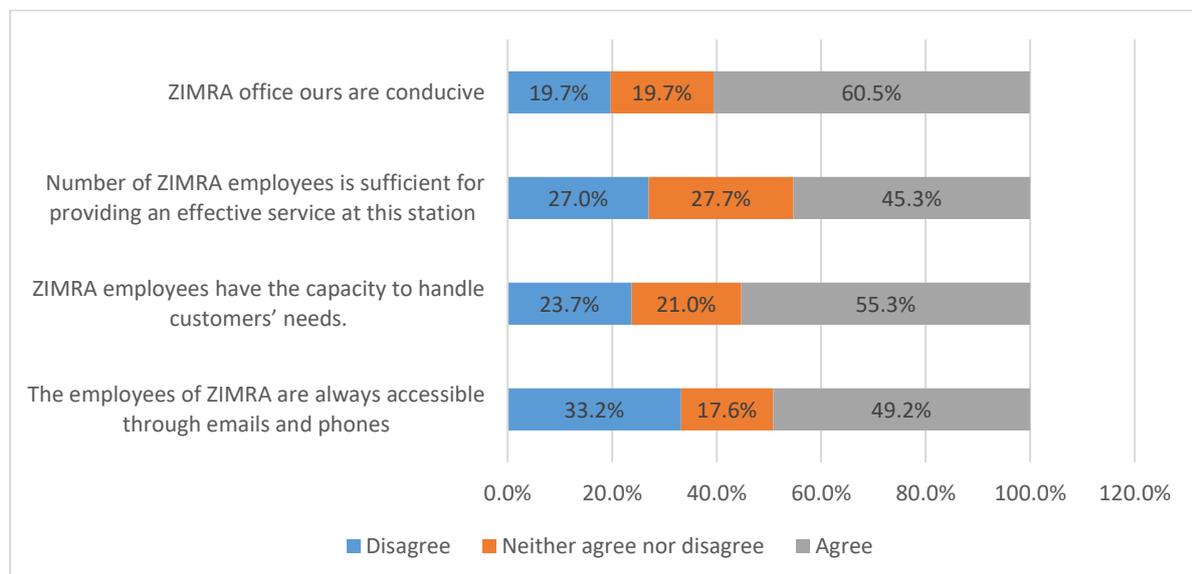


Figure 6: Service Delivery

The results in Figure 6 show that ZIMRA employees are not readily accessible through emails and telephones. The findings also show that some of the stations do not have adequate staff.

Speed of service

The survey included two questions on ZIMRA’s speed of service delivery. The results are displayed in Table 3.

Table 3: Speed of Service

Speed of Service	Disagree	Neither agree nor disagree	Agree
ZIMRA employees quickly respond to our service requests	38.5%	22.9%	38.53%
ZIMRA service is generally fast	45.8%	23.9%	30.5%

As shown in the table above, respondents generally believe that ZIMRA’s speed of service delivery is very low.

Perception towards corruption

The results in Table 6 show that only 20.7% of the respondents are of the view that ZIMRA employees expect to receive some kickbacks in order to serve customers.

Table 4: Perception Towards Corruption

	Disagree	Neither agree nor disagree	Agree
ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.	47.8%	31.4%	20.7%

Corruption Perception Index (CPI)

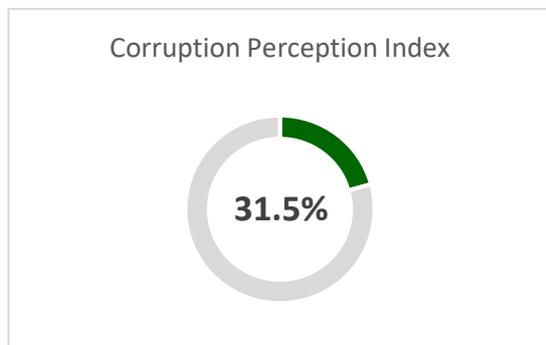


Figure 7: Corruption Perception Index

Respondents were also asked to rate their perception level of corruption at their respective stations. The results from this question were used to calculate the corruption perception index (CPI). The CPI stands at 31.5% which is slightly above the previous result which was 29.3%.

Quality of service

Respondents were asked to rate their level of agreement with the statement asserting that the quality of service in ZIMRA is high. The figure below compares the results with those from the previous survey.

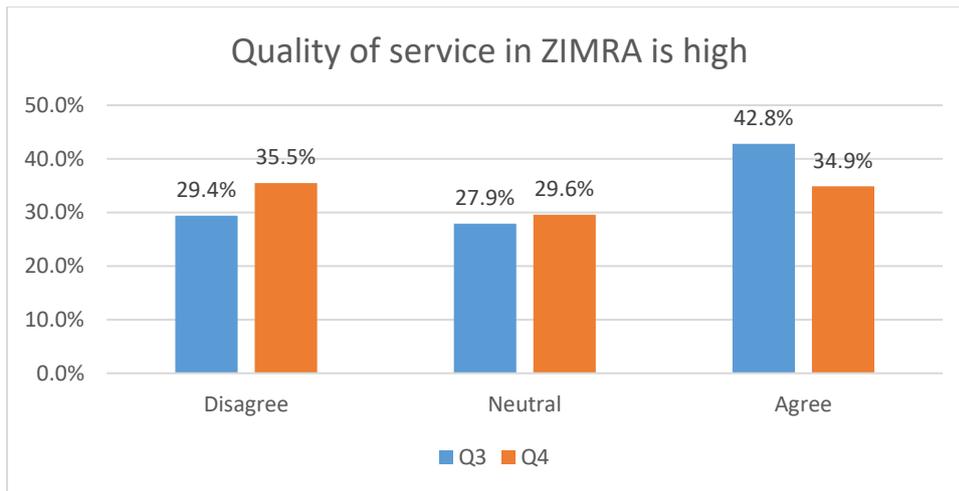


Figure 8: Quality of Service

As shown in Figure 5 34.9% of the respondents to the survey agree that the quality of service in ZIMRA is high. This figure is significantly lower than the previous result which was 42.8%.

Staff Knowledge

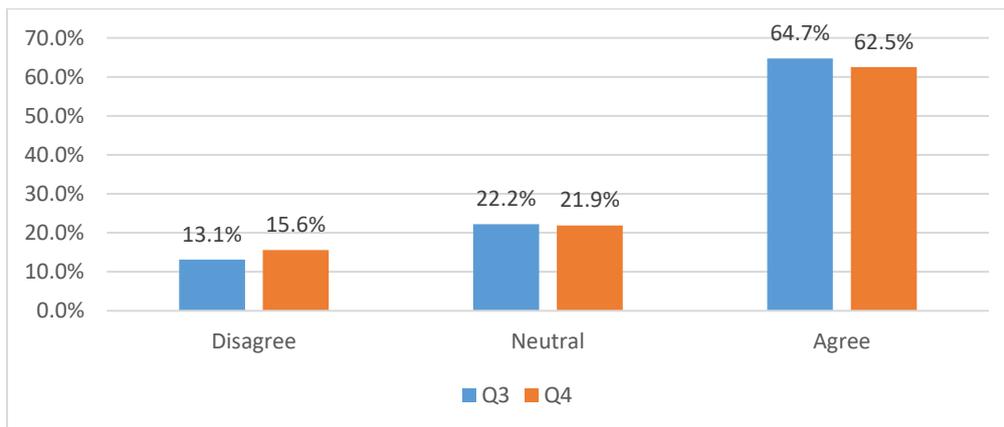


Figure 9: Staff Knowledge

The findings show that the majority (62.5%) of respondents are of the opinion that ZIMRA staff know their job very well.

Integrity and Fairness

The survey contained two questions touching on the aspects of integrity and fairness among employees of ZIMRA. The results are shown in the table below.

Table 5: Integrity and Fairness

	Disagree	Neither agree nor disagree	Agree
ZIMRA employees are of high integrity	24.9%	30.3%	44.8%
ZIMRA employee discharge their duties in a fair and impartial manner	25.5%	24.5%	50.0%

The findings show that 50% of the respondents agree that ZIMRA employees discharge their duties in a fair and impartial manner. It can also be seen that less than 50% of the participants believe that ZIMRA employees are of high integrity.

Website ease of use

Respondents were asked about the ease of use of the ZIMRA website. The results in Figure 6 compares the results with those from the previous survey.

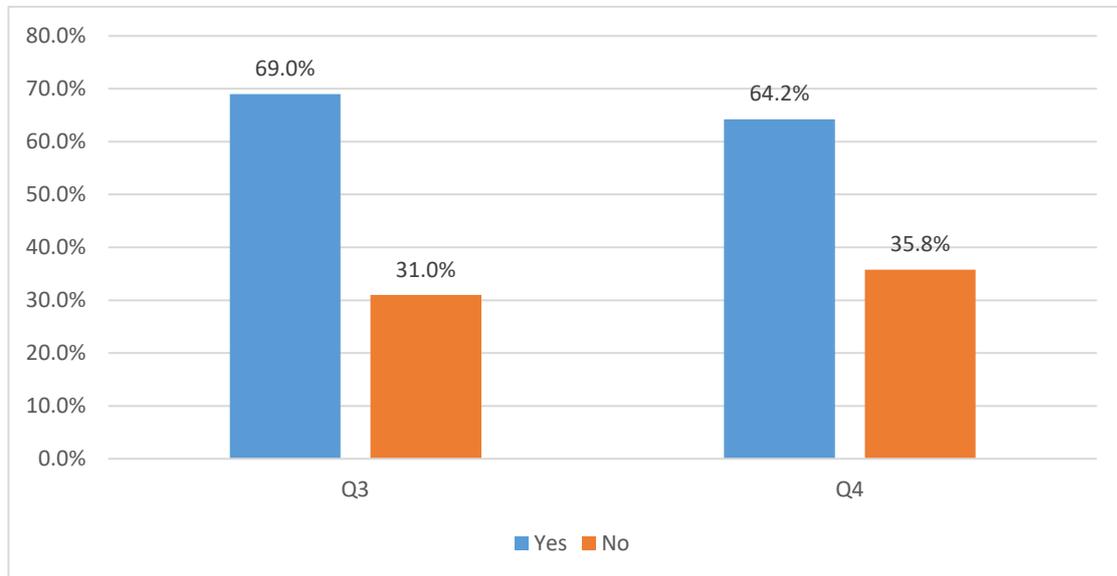


Figure 10: Website Ease of Use

The results show that the majority (64.2%) of the visitors to the website acknowledged that the website is ease to use.

Reasons for visiting the website

As shown below, the reasons for visiting the ZIMRA website were consistent with the 2021 Third Quarter results. The primary reason given by respondents is to seek information (31.7%), followed by downloading forms.

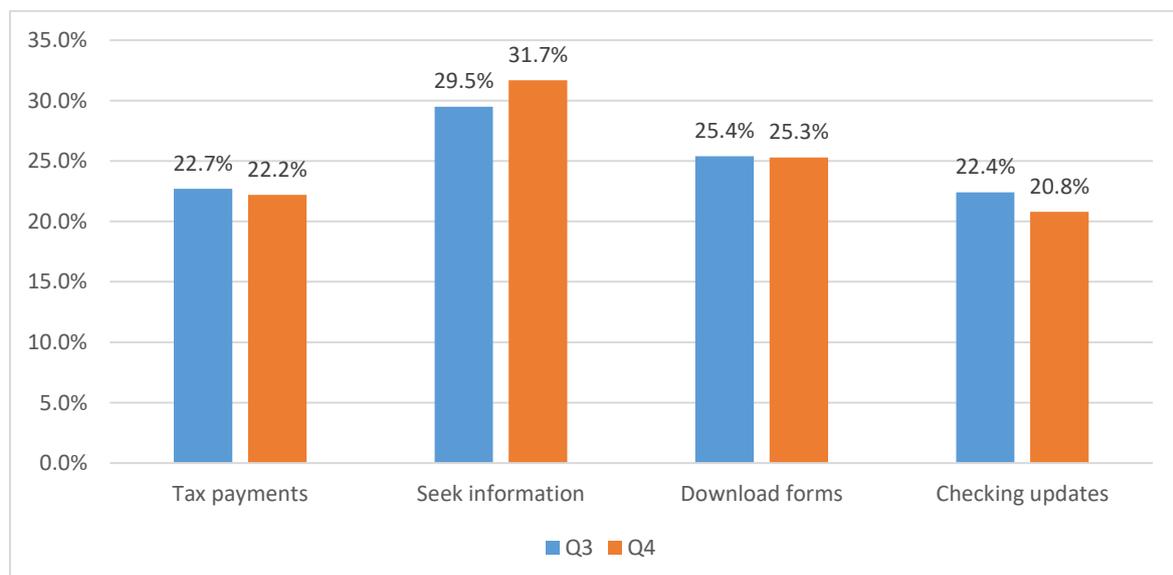


Figure 11: Reasons for Visiting Website

Ways of improving the website

Respondents were asked to suggest ways in which they felt could improve ZIMRA's website. Listed below are the ideas that were suggested by taxpayers.

- All forms must be downloadable from the website in word format
- Include an interactive platform
- The website should be regularly updated so that it always contains relevant information.
- The e-filing portal should be upgraded to improve efficiency.
- Make the website and online forms user friendly
- Add more features and self service facilities and reduce manipulation by staff so as to reduce corruption.
- Include easy to read rates and duty information.
- History of submissions should be always functional.

Efficiency of ZIMRA ICT systems

The results in the figure below shows respondents' level of agreement with statements regarding efficiency of ZIMRA's ICT systems.

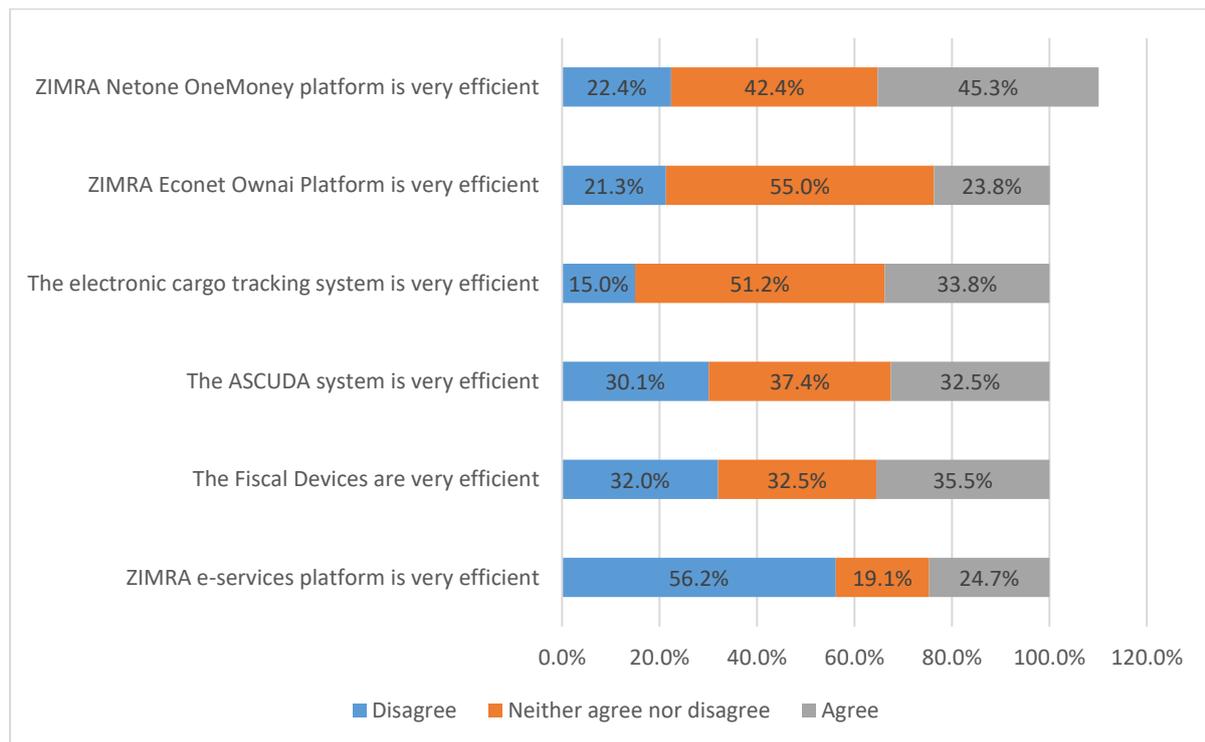


Figure 12: Efficiency of ZIMRA ICT Systems

The findings show that below 25% of the respondents perceive Econet Ownai and the e-services platforms as very efficient. Equally disappointing is the ASYCUDA, Electronic Cargo Tracking and the Fiscal devices which had very low percentage scores.

Complaint Handling and Resolution

Respondents were asked if they have ever encountered any problems with the Authority. The figure below shows the most frequent problems faced by customers.

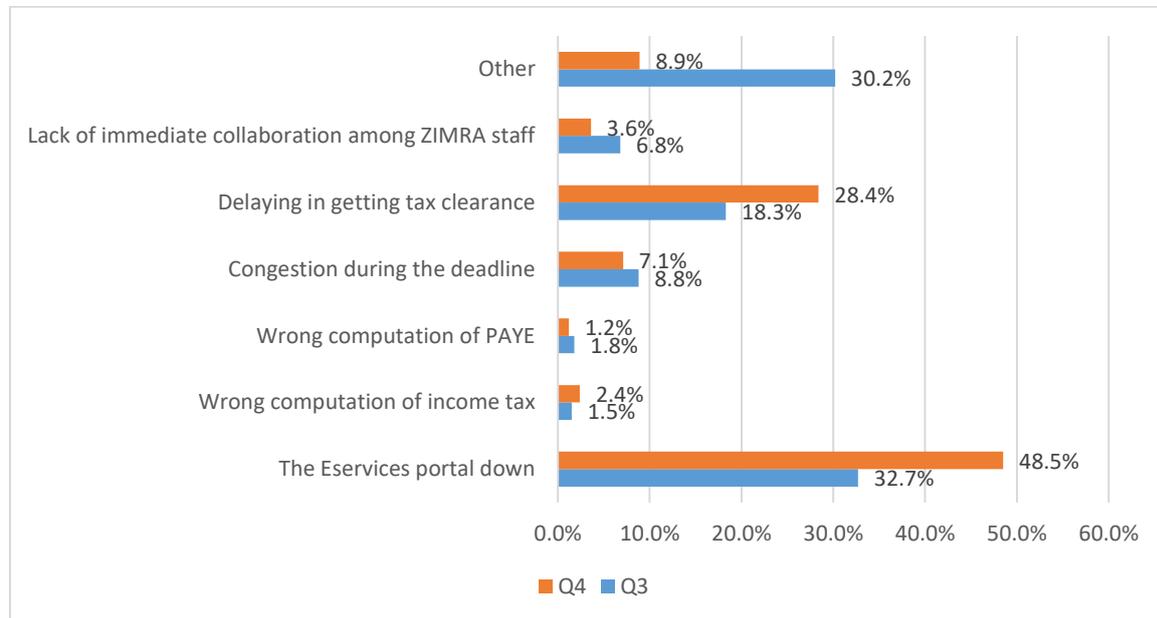


Figure 13: Frequently Encountered Problems

The findings from the survey show that customers frequently experience challenges with the e-services platform which is always congested during deadlines. A substantial number of respondents have also cited that they always experience challenges in getting a Tax Clearance certificate.

Speed of complaint resolution

Respondents were further asked whether they have reported the complaints to the Authority and also how long it took for their complaints to be resolved. The results are displayed in Figure 15 below.

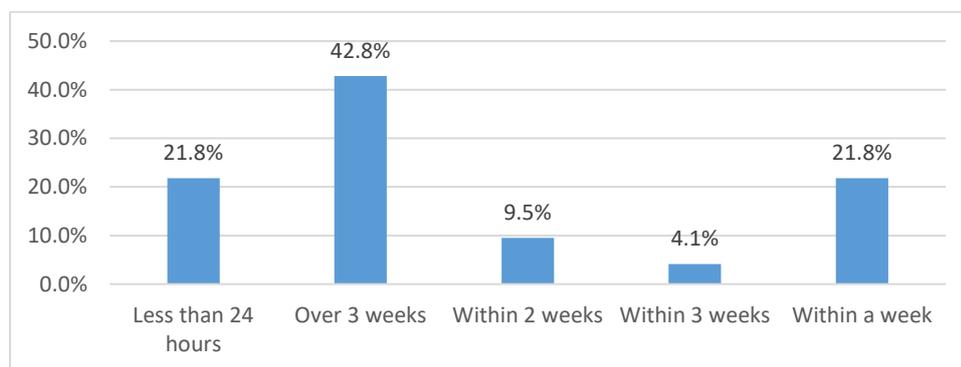
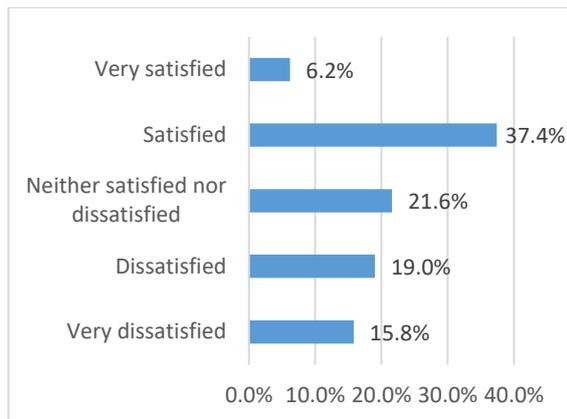


Figure 14: Speed of Complaint Resolution

As shown above, most (42.8%) of the complainants have gone for over 3 weeks without getting a solution to their queries.

Level of Satisfaction with Speed of Complaint Resolution



The results in Figure 9 shows that below 50% of the respondents were satisfied with the way their complaints were resolved. On the other hand, around 35% of the complainants expressed dissatisfaction with the time taken to resolve their concerns.

Figure 15: Level of Satisfaction with Speed of Complaint Resolution

Communication

Respondents were asked about how they feel about the way ZIMRA communicates with the taxpayers. The results in the figure below show that 27.8% of the taxpayers believe that ZIMRA keeps its customers fairly well-informed. This result is consistent with the result from the previous survey.

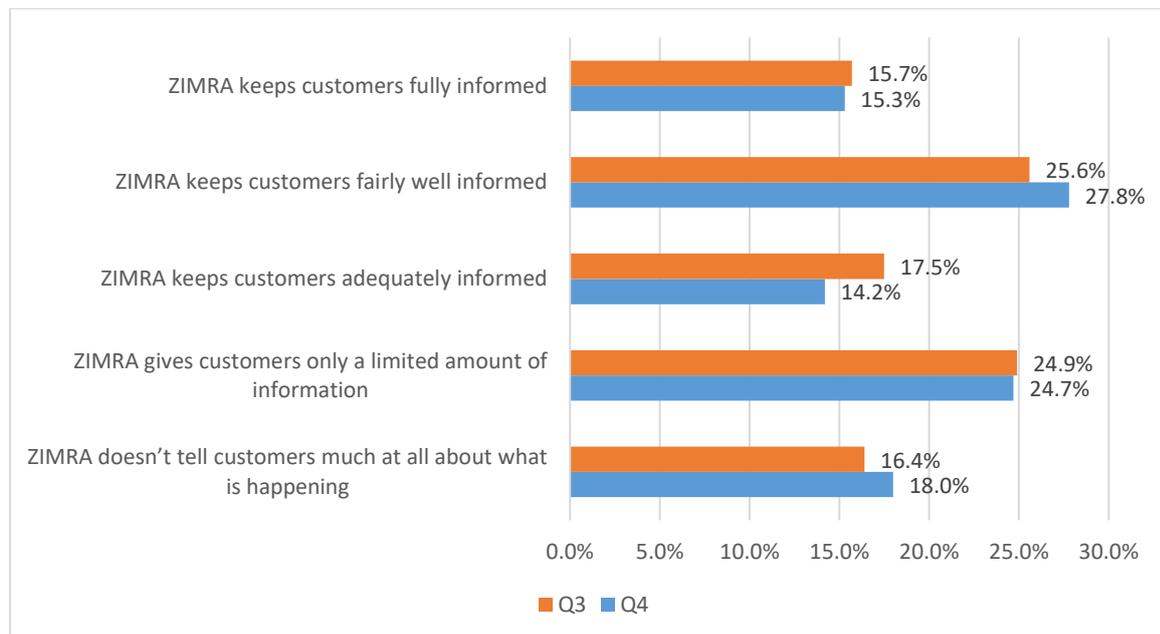


Figure 16: Communication

Preferred channel of communication

Respondents were asked to suggest media with which ZIMRA should adopt in order to increase visibility. The results are displayed in the pie chart below.

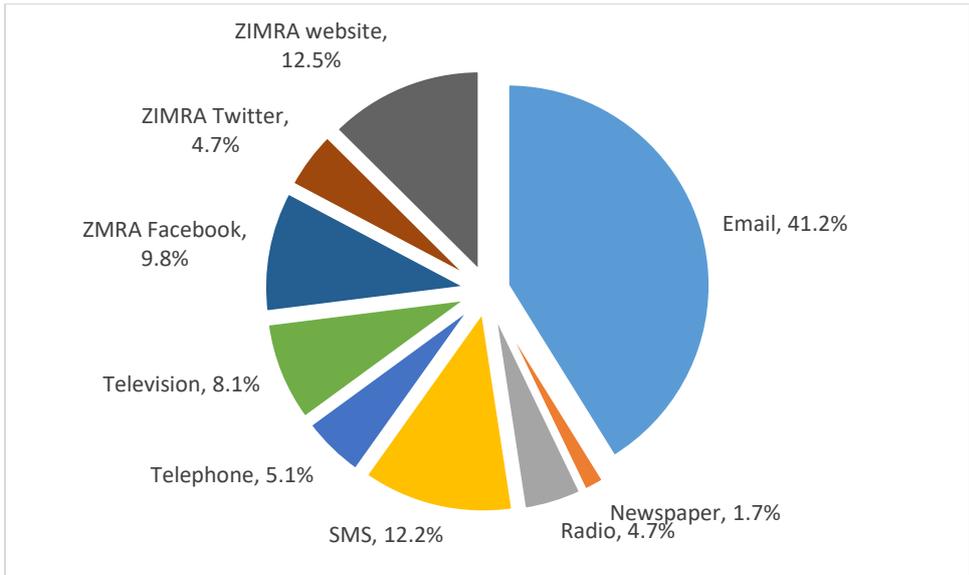


Figure 17: Preferred Channel of Communication

The results show that 41.2% of the respondents believe that ZIMRA should communicate with the taxpayers through email. Roughly 12% of the respondents believe that ZIMRA should also use SMS service and another 12% suggested the ZIMRA website in disseminating information to its clients.

Media Appearance

Respondents were also asked to state the media in which they have seen or heard about ZIMRA. From the responses gathered 48.6% of the respondents mentioned that they have seen ZIMRA in newspapers.

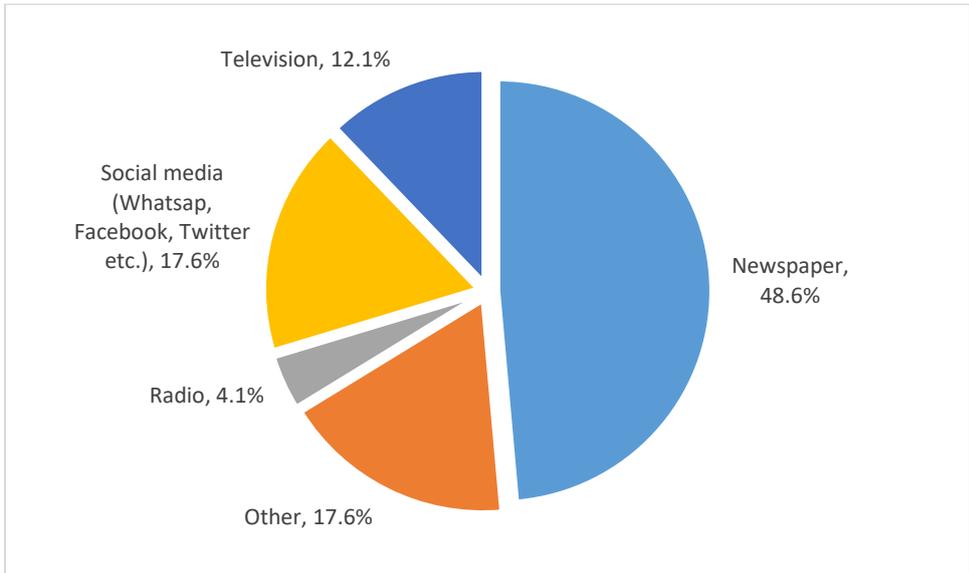


Figure 18: Media Appearance

ZIMRA Tax Sensitization Programs

Respondents were asked whether they have attended any ZIMRA tax sensitization program. The results are shown in Figure 17.

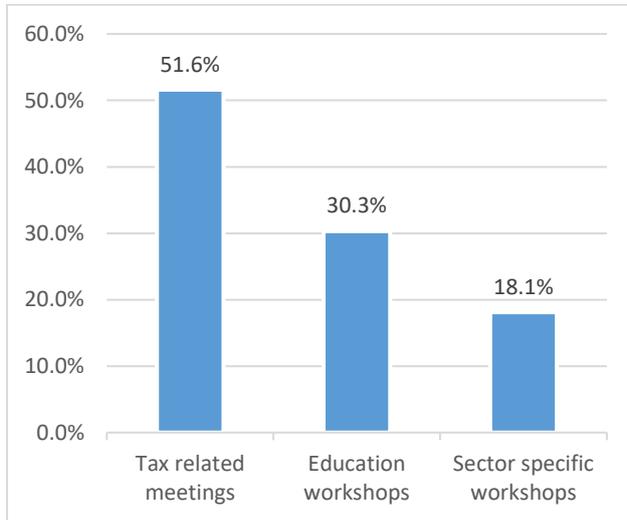


Figure 19: Sensitization Programs Attended

Most (51.6%) of the respondents have attended tax related meetings followed by those who have attended education workshops.

Effectiveness of ZIMRA Tax Sensitization Sessions

Respondents were further asked about the effectiveness of these tax sensitization sessions. The results show that all the tax sensitization programs were generally rated as good.

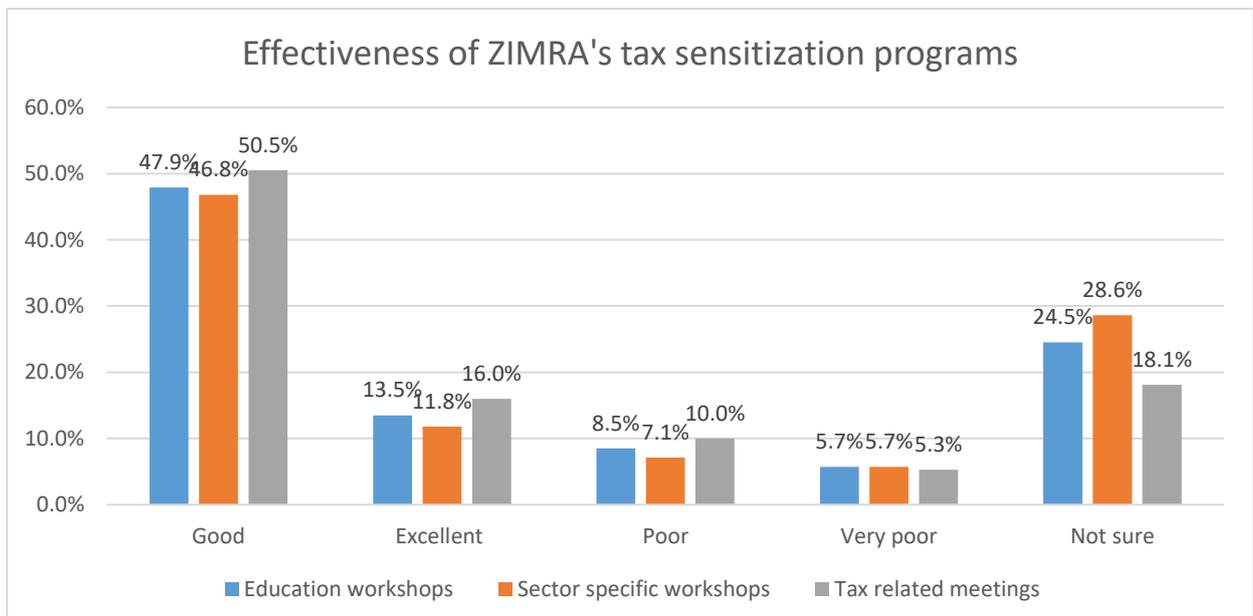


Figure 20: Effectiveness of Tax Sensitization Programs

Challenges faced by users of fiscal devices

Fiscalisation has come with its challenges and listed below are the challenges being faced by users of fiscal devices.

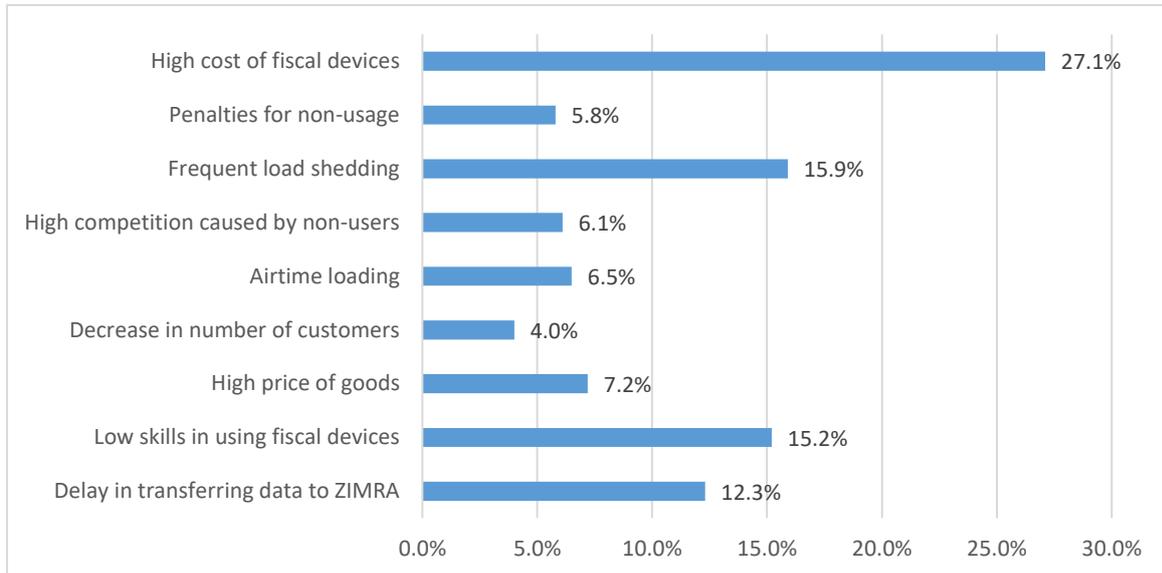


Figure 21: Challenges Faced by Users of Fiscal Devices

The findings show that 27.1% of the users of fiscal devices stated that fiscal devices are very expensive. Users also complained about frequent load shedding and low skills in using these devices.

Customer Satisfaction Index

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

ACSI Model for Government Services

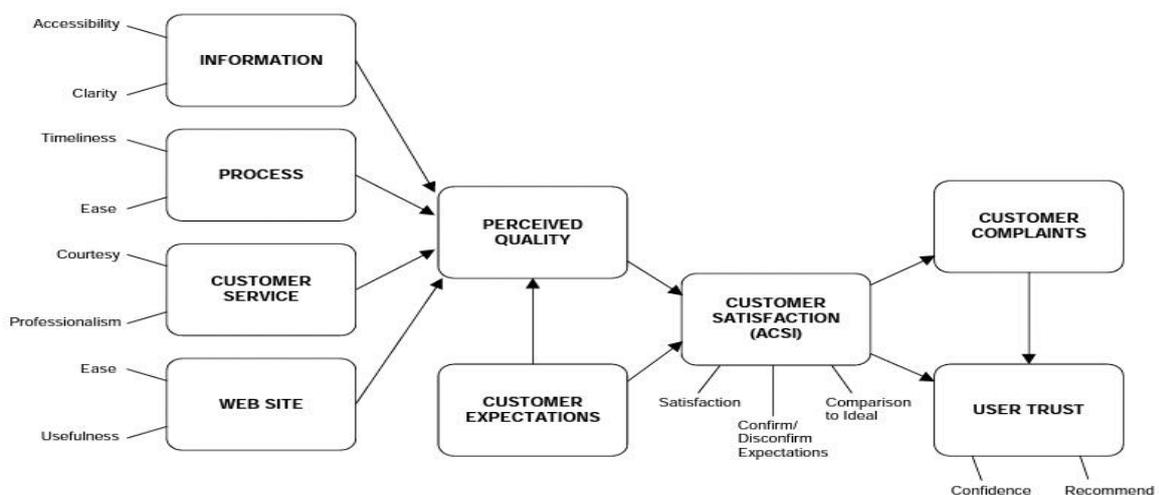


Figure 22: ACSI Model for Government Services

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

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

Using the above formula, the calculated Customer Satisfaction Index was **64.5%**. This was a slight increase compared to the last quarter where the index was **59%**. Thus the Authority needs to work on improving service delivery.

Station Satisfaction Scores

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

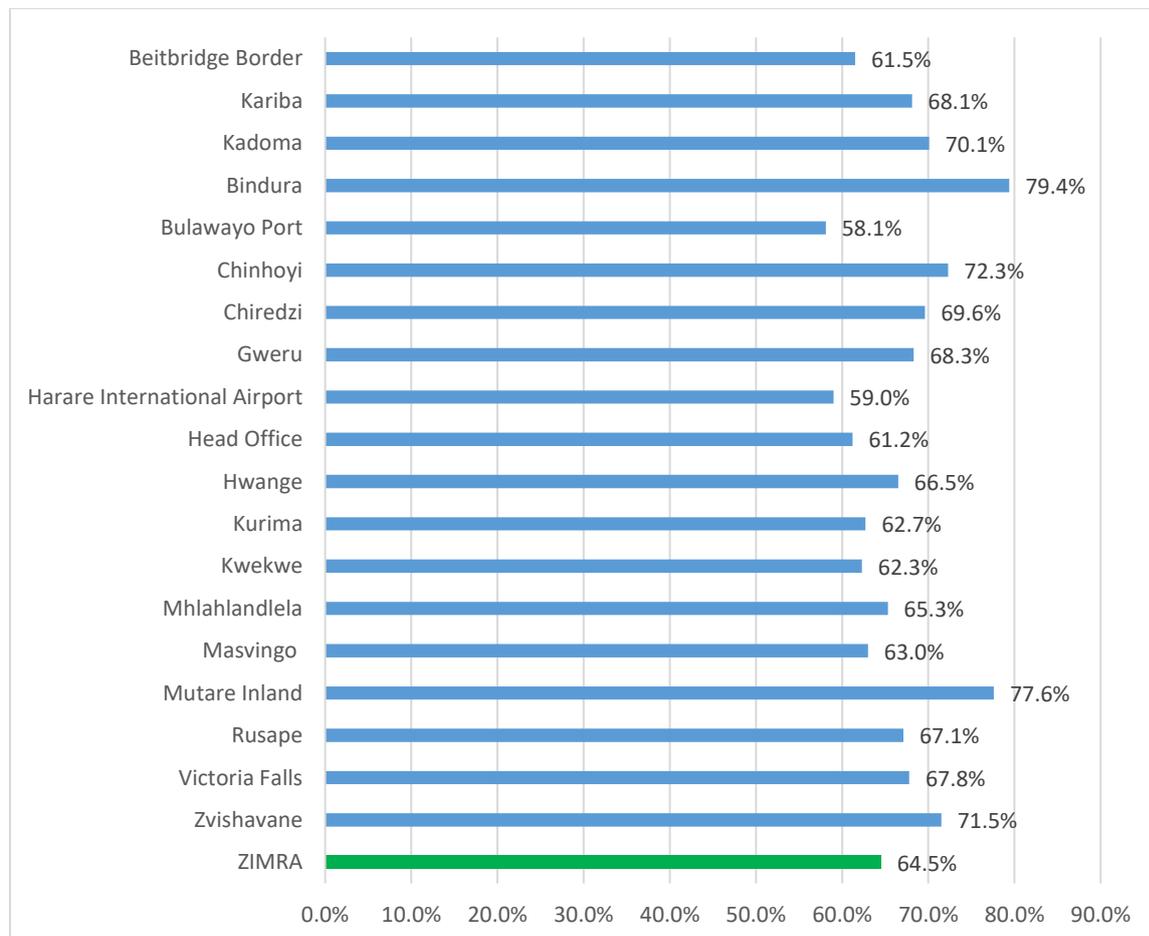


Figure 23: Station Satisfaction Scores

As depicted in Figure 13, Bindura (79.4%) and Mutare Inland (77.6%) had the highest satisfaction scores. Bulawayo Port (58.1%) and Harare International Airport (59.0%) recorded the lowest satisfaction scores.

Comparative Analysis – Satisfaction by station

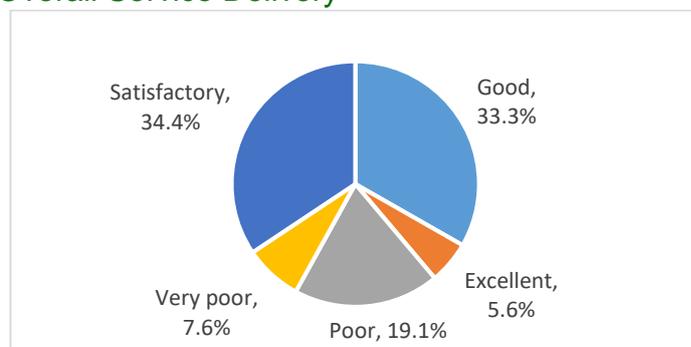
Table 6 compares the current station satisfaction results with scores from the previous survey.

Table 6: Comparative Analysis-Satisfaction by Station

	Q4	Q3	Variance
ZIMRA	64.5%	59%	5.50%
Zvishavane	71.5%	54%	17.50%
Victoria Falls	67.8%	69%	-1.20%
Rusape	67.1%	66%	1.10%
Mutare Inland	77.6%	62%	15.60%
Masvingo	63.0%	63%	0.00%
Mhlahlandlela	65.3%	65%	0.30%
Kwekwe	62.3%	53%	9.30%
Kurima	62.7%	54%	8.70%
Hwange	66.5%	57%	9.50%
Head Office	61.2%	59%	2.20%
Harare International Airport	59.0%	52%	7.00%
Gweru	68.3%	58%	10.30%
Chiredzi	69.6%	59%	10.60%
Chinhoyi	72.3%	74%	-1.70%
Bulawayo Port	58.1%	56%	2.10%
Bindura	79.4%	63%	16.40%
Kadoma	70.1%		
Kariba	68.1%		
Beitbridge Border	61.5%	52%	9.50%

The results in Table 6 show that there was a general improvement in satisfaction scores for most of the stations with the exception of Victoria Falls and Chinhoyi.

Overall Service Delivery



The results in Figure 25 shows the respondents' view of ZIMRA's overall service delivery. Most (34.4%) of the respondents rated the overall service delivery as satisfactory followed by those who perceived it as good. Only 5.6% of the participants rated the overall service delivery as excellent.

Figure 24: Overall Service Delivery

Knowledge of the Tax in Forex Campaign

Respondents were asked about their knowledge of the Tax in Forex campaign and the source of awareness.



Figure 25: Awareness of Tax in Forex Campaign

The results clearly show that the majority (60%) of respondents are not aware of the Tax in Forex campaign. For those respondents who acknowledged that they are aware of the Tax in Forex Campaign, most (52.7%) of them stated that they got to know about it through the newspaper.

Views on “Tax in Forex Campaign”

The major drawback on information drawn from this question is that most of the respondents are not aware of the campaign. Those who were aware of the campaign had divergent views hence the need to have two sections for positive and negative responses. However, it is important to note that the majority of the respondents were against the campaign.

Positive responses

- Good for the country to develop
- Good move for forex earners
- Good strategy helps government to access much needed foreign currency
- Tax must be paid in the invoiced currency
- Noble idea but must be properly communicated.

Negative responses

- Not practical as majority of transactions are in local currency
- Inconsistency in government policy confusing the market.
- Not good. Puts pressure on forex receipts after surrender requirements
- Zimra will require tax in forex even if you are paid in bonds
- Let's use uniform currency for transparency.
- Unclear how it is charged.
- Not fair. Tax must be paid in local currency.
- Violates country's sovereignty

Awareness of the “Fiscalisation Campaign”

The figure below shows that only 45.7% of the respondents were aware of the Fiscalisation campaign.

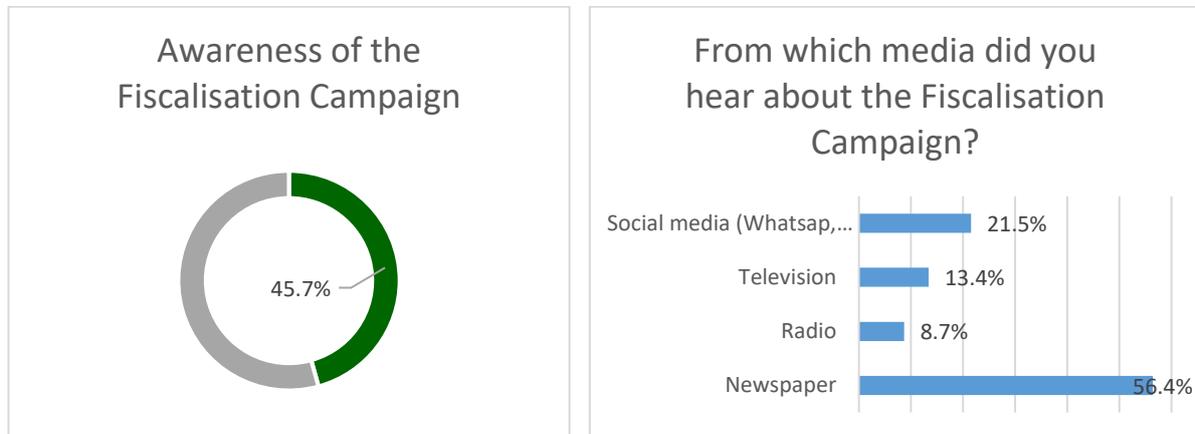


Figure 26: Awareness of the Fiscalisation Campaign

The results show that most (56.4%) of the participants who were aware of the campaign got to know about it through the Newspaper.

Views on “Fiscalisation Campaign”

Respondents had divergent views hence the analysis will be split between positive and negative responses.

Positive Responses	Negative Responses
<ul style="list-style-type: none"> • Fiscalisation is good but we need to improve the country’s network to avoid disruptions. • Good but coordination between Zimra and Agents is very poor. • Makes businesses accountable but ZIMRA must listen to clients. • Provides full and quick information between ZIMRA and clients. • Allows large companies to pay tax directly via online systems. • Improves efficiency and revenue collection. • Encourages compliance. • Fiscal devices should be provided by ZIMRA and not third parties • ZIMRA should be the one to purchase and install these registers just as ZESA installs meters 	<ul style="list-style-type: none"> • Gadgets too expensive • Poorly administered • Hits already complying tax payers but does not address informal sector • Waste of time and resources • SMEs can’t afford prices of fiscal gadgets • Not practical for property sector who produce one or two invoices per month. • Daylight robbery • Waste of time and costly for tax payers.

- It needs to be fine-tuned and adopt different business models as it is very restrictive.
- Good but no ability to reverse errors
- I think there are some sectors which need to use the fiscal machines like the daily sales shops rather than small scale miners which do sales may be once after three months

Awareness of the “I am for Zero Campaign”

The results below show that very few (20.4%) of the respondents are aware of the “I am for Zero” campaign. Half the number of respondents who confessed knowledge of the “I am for Zero campaign” cited that they got know about the campaign through the newspaper.

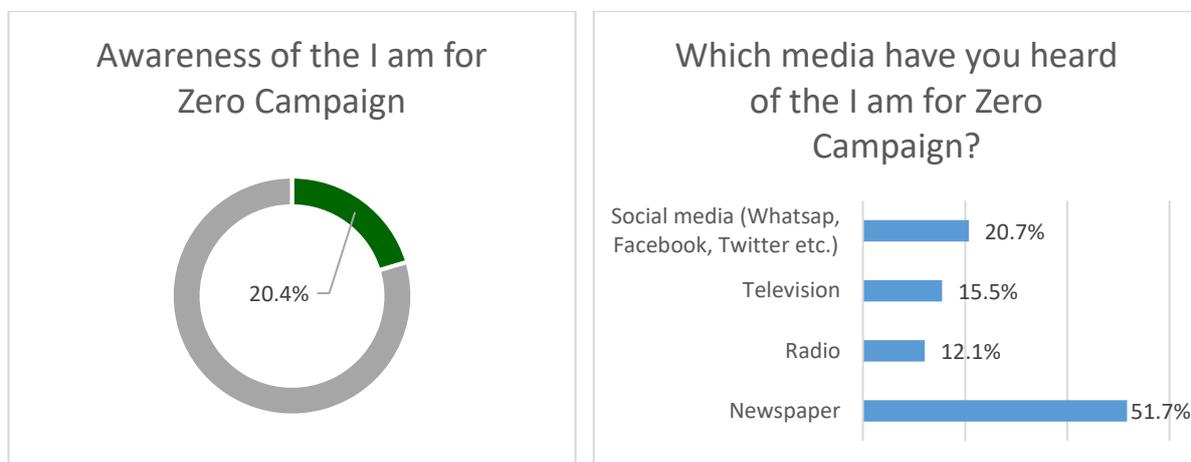


Figure 27: Awareness of the I am for Zero Campaign

Views about “I am for Zero Campaign”

Respondents were asked about their views of the campaign. Responses to this were very few since most of the respondents were not aware of this campaign. The few responses gathered from this question are listed in the table below.

- Good because it discourages corruption
- Opportunity for economic growth
- Commendable
- Appropriate stance for the organisation
- Lacks corporate will or follow up, but a good campaign
- Zero tolerance to corruption
- Not practical as ZIMRA is corrupt from top to bottom
- Good campaign but needs to be brought to reality by ZIMRA a lot more
- Zero tolerance to corruption

Proposed areas of improvement

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

Communication

- Increase number of telephone lines on reception
- Improve on direct email responses.
- Consider WhatsApp chat to speed up communication.
- Sort out online portal.
- Improve accessibility during Covid 19 like virtual meetings
- Build awareness of services through public and private media
- Consider SMS, WhatsApp, twitter and Facebook for indirect client interface.
- Information dissemination needs to improve.

Customer Service & Staff

- ZIMRA must communicate changes before penalising clients
- ZIMRA staff must not witch hunt but help clients to comply with the law
- Attitude of ZIMRA staff must improve i.e. rudeness
- Need for prompt customer service.
- More ZIMRA awareness campaigns and training workshops for public.
- Treat clients as partners not criminals. Forster them and grow with them
- Send tax reminders to clients when approaching payment dates.
- Liaison officers must be easily accessible
- Customer service emails should be improved so that they do not bounce back.
- Staff must notify their clients if on leave.
- Manager, Supervisor and officer communication need to improve for fast decision making.
- Some stations such as Chiredzi are understaffed hence taking too long to resolve issues.
- Create an environment that encourages tax compliance not act as hindrance
- Improve staff uniforms.

Bureaucracy and Corruption

- Zimra must fight internal corruption as clients have to pay agents to have quick service.
- Bottlenecks must be reduced to speed system processes reduce delays which increase appetite for corruption.

- Employees must stop demanding money to do their work

Tax Clearance

- Tax clearance via portal must be improved
- Tax clearance delays need attention.
- Tax clearance issues must be resolved within 72hours
- Tax clearance should be easily accessible
- Statements should readily available online rather decent on employee who take long to respond

Information Technology

- Website slow and not reliable need improvement
- Reduce technical issues on the website
- E- filling needs improvement.
- E-filing must show missing returns and returns not to bounce.
- Server upgrade for easy of loading returns.
- Decongest e-service platform on due dates
- Change electronic portal completely

Border Post Services

- Improve on goods clearing.
- Mitigate corruption at Boarder posts
- Clearly show the clients stages needed in vehicle clearance.

Operational Issues

- Response time to appeals is poor, there is need for immediate improvement.
- QPDs are not sector sensitive one size fits all doesn't work. Need to be aware of specific sectors challenges and needs.
- QPDs to be done on e-services.
- Maintain taxpayer information on an up to date portal
- Provide fiscal gadgets at an affordable price
- Printing of submissions should always be accessible.
- Enable withholding tax returns to be done on the portal
- Quick allocation/updating of tax (CGT) payments on the ZIMRA system.

Conclusions

Based on the findings, it can be concluded that taxpayers generally appreciate ZIMRA's service delivery as indicated by the customer satisfaction score of 64.5%. Most of the taxpayers are not aware of the "I am for Zero" and "Tax in Forex" campaigns. Respondents have also expressed dissatisfaction with the inefficiency of the e-services platform.

Recommendations

Based on the findings above, SPSS Zimbabwe suggests the following recommendations;

- i) ZIMRA should work on improving customer service delivery.
- ii) Fiscalisation should be emphasized more on businesses which handle large volumes of transactions on a daily basis.
- iii) The Authority should embrace various media in raising awareness on its various campaigns.
- iv) Staff should be always accessible through emails.
- v) Taxpayer complaints should be resolved as quickly as possible to increase customer satisfaction.
- vi) ZIMRA systems especially the e-services platform should be upgraded so that they can perform as per customer expectation.
- vii) The ZIMRA website should be regularly updated so that it always contains relevant information.
- viii) Fiscal devices should be accessed at a subsidized cost in order to boost compliance.
- ix) ZIMRA should conduct a nationwide census of all operating businesses so that it can gather an up to date database. Most of the respondents have cited the email as their preferred channel of communication hence the need for a fresh database. The updated database will make it easy for ZIMRA to disseminate information to its clients through emails and SMSs.
- x) The Authority should improve on communication with its clients so that taxpayers are always up to date with any tax reforms.

Appendix A

Questionnaire for Taxpayers

	<p>Address: 50 Pendennis Road Mt Pleasant, Harare</p> <p>Email: spsszim@gmail.com matthew@spss-zim.co.zw</p> <p>Phone: 0242-744 264</p> <p>Cell: 0774 997 301/0778 569 431</p>
<p>INTRODUCTION: Hello, my name is I work for SPSS ZIMBABWE, an independent market research company. In a bid to evaluate the service delivery function within ZIMRA, we are conducting a Customer Satisfaction Survey targeting taxpayers and other stakeholders' perceptions and opinions of the institution. The findings of this research will be used as a reference in prioritising areas for improvement within ZIMRA. It is in this regard that we kindly seek your contribution to this survey by responding to this questionnaire. You can be assured that responses obtained from this exercise will be treated with utmost confidentiality and will only be used for the purposes of this research.</p>	

Station:.....

Sector:.....

Position:.....

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

Staff Attitude	<ol style="list-style-type: none"> 1. ZIMRA employees handle customers courteously 2. ZIMRA employees are always willing to help customers 3. ZIMRA employees strive to exceed customer expectations. 4. ZIMRA employees are very good in speaking the language I understand. 5. ZIMRA employees are very good listeners 6. ZIMRA Employees strongly believe in "Customer First" principle
Service delivery	<ol style="list-style-type: none"> 1. The employees of ZIMRA are always accessible through emails and phones 2. ZIMRA employees have the capacity to handle customers' needs. 3. Number of ZIMRA employees is sufficient for providing an effective service at this station 4. ZIMRA office ours are conducive
Speed of service	<ol style="list-style-type: none"> 1. ZIMRA employees quickly respond to our service requests

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

	<ul style="list-style-type: none"> • Within 2 weeks • Within 3 weeks • Over 3 weeks <p>5. Thinking about this last time that you made a complaint to ZIMRA; how satisfied were you with the way your complaint/problem was resolved?</p> <ul style="list-style-type: none"> • Very dissatisfied • Dissatisfied • Neither satisfied nor dissatisfied • Satisfied • Very Satisfied 																																					
Physical Facilities	1. ZIMRA physical facilities (i.e. offices, reception etc.) are very good.																																					
Communication	<table border="1"> <tr> <td rowspan="5">1. Which of the following statements best describes your impression of communications within ZIMRA?</td> <td>ZIMRA keeps customers fully informed</td> </tr> <tr> <td>ZIMRA keeps customers fairly well informed</td> </tr> <tr> <td>ZIMRA keeps customers adequately informed</td> </tr> <tr> <td>ZIMRA gives customers only a limited amount of information</td> </tr> <tr> <td>ZIMRA doesn't tell customers much at all about what is happening</td> </tr> </table> <table border="1"> <tr> <td rowspan="9">2. Which channel of communication do you think ZIMRA can adopt to get more exposure? (Select one answer only)</td> <td></td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Email</td> <td></td> <td></td> </tr> <tr> <td>Telephone</td> <td></td> <td></td> </tr> <tr> <td>ZIMRA Facebook</td> <td></td> <td></td> </tr> <tr> <td>Radio</td> <td></td> <td></td> </tr> <tr> <td>Newspaper</td> <td></td> <td></td> </tr> <tr> <td>TV</td> <td></td> <td></td> </tr> <tr> <td>SMS</td> <td></td> <td></td> </tr> <tr> <td>ZIMRA Twitter</td> <td></td> <td></td> </tr> <tr> <td>ZIMRA website</td> <td></td> <td></td> </tr> </table>	1. Which of the following statements best describes your impression of communications within ZIMRA?	ZIMRA keeps customers fully informed	ZIMRA keeps customers fairly well informed	ZIMRA keeps customers adequately informed	ZIMRA gives customers only a limited amount of information	ZIMRA doesn't tell customers much at all about what is happening	2. Which channel of communication do you think ZIMRA can adopt to get more exposure? (Select one answer only)		Yes	No	Email			Telephone			ZIMRA Facebook			Radio			Newspaper			TV			SMS			ZIMRA Twitter			ZIMRA website		
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	Email																																					
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	ZIMRA Facebook																																					
	Radio																																					
	Newspaper																																					
	TV																																					
	SMS																																					
	ZIMRA Twitter																																					
ZIMRA website																																						

Section B:

1. PUBLICITY RATING

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

2. Fiscalisation

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

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

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

	Yes	No
Tax related meetings		
Education workshops		
Sector specific workshops		

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

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

Customer Satisfaction Index Section

1. Have you ever contacted ZIMRA offices to request a service(s) at one of their service centres? Yes/No
2. Overall how satisfied were you with the service(s) you received on a scale of 1 to 10 where 1 means very dissatisfied and 10 means very satisfied? Please select DK if you don't know sufficiently to rate.

3. Considering all the expectations you may have had about the service(s), to what extent did the service meet your expectations on a scale of 1 to 10 where *1 means fell short of expectations* and *10 means exceeded expectations*? Please select DK if you don't know sufficiently to rate.
4. Considering the ideal service, how well do you think the service you received compare with ideal service on a scale of 1 to 10 where *1 means far from ideal* and *10 very close to ideal*? Please select DK if you don't know sufficiently to rate.

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

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