

Client Satisfaction Survey Report

2022-First Quarter

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Executive Summary

SPSS Zimbabwe carried out a client satisfaction survey on behalf of ZIMRA for the first quarter of 2022. The main objective of the study was to assess taxpayers' perception of ZIMRA's quality of service delivery. The survey also sought to assess customers' awareness of ZIMRA's various campaigns currently in place.

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 few 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 900 respondents. This sample size is sufficient to produce statistically significant results.

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 calculated Customer Satisfaction Index (CSI) was 63.8%. This figure is almost similar to the previous score which was 64.5%. The customer satisfaction index for each region was calculated and the results were as follows; Region 1 (58.3%), Region 2 (61.8%), Region 3 (68.6%), Beitbridge (54.2%), Head office (58.2%) and Forbes 62.2%. The Corruption Perception Index (CPI) stood at 35.4% which is roughly 4 units higher than the previous score which was 31.5%. The corruption perception index for each region was also computed and the results were as follows; Region 1 (40.8%), Region 2 (29.1%), Region 3 (23.3%), Head Office (36.1%), Beitbridge (70.3%) and Forbes (31.3%).

The findings further revealed that the chief main causes of customer dissatisfaction are the inefficiency of the e-services platform and the failure by employees to resolve customer queries timeously. The findings from the survey also show that employees do not respond to customer emails in time. Some respondents have even complained of not getting a response at all.

Based on the findings, most of the respondents are not aware of the Fiscalisation, Tax in Forex and I am for Zero campaigns. Thus the Authority should embrace various media in order to increase awareness of these campaigns. The survey results show that customers are willing to fiscalise but they are finding the cost of the fiscal machines to be prohibitive. There is a general feeling among taxpayers that the fiscal machines should be supplied by the Authority at a subsidized cost. Generally, taxpayers feel that ZIMRA does not disseminate information to the public in a timely manner.

Lastly ZIMRA's overall service delivery was again rated as satisfactory.

Conclusion

The findings from the survey show that taxpayers are generally satisfied with ZIMRA's services. This is evidenced by the Customer Satisfaction Index which is at 63.8%. However, the inefficiency of the e-services platform and the failure by employees to timeously address customer queries are the main causes of customer dissatisfaction.

Recommendations

There is urgent need to upgrade the e-services facility so that it can perform efficiently. Client queries should be resolved within the shortest possible time. Employees should be always

available during working hours so that they can answer telephone calls and also respond to client emails timeously. The Authority needs to update its taxpayer database through a nationwide census of all operating businesses especially the SMEs sector. The ZIMRA website should always carry relevant and up to date information. The Authority should deal with corruption at the countries ports of entry.

Background

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

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

ZIMRA's mandate is to: -

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

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

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

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

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

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

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

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

Objectives of the Study

The main objectives of the study are:

- To improve the Authority's service delivery
- To identify gaps in the Authority's service delivery
- To receive feedback on the perception of ZIMRA from the client perspective
- To help operations address gaps identified in the report
- To ascertain ZIMRA's visibility, brand position and appreciation of ZIMRA's mandate and functions.

Data Collection, Analysis and Visualization

Data collection was performed online using SurveyMonkey. An invitation and the link to the online survey were sent to customers through email. A total of 900 clients completed the survey representing a 60 percent response rate.

Descriptive statistics such as mean and percentages were computed using SPSS software. Data were visualized as tables and graphs using Excel software.

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.

Results

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.

Survey Participants' Profile

Figure 1 shows the distribution of participants according to gender and age.

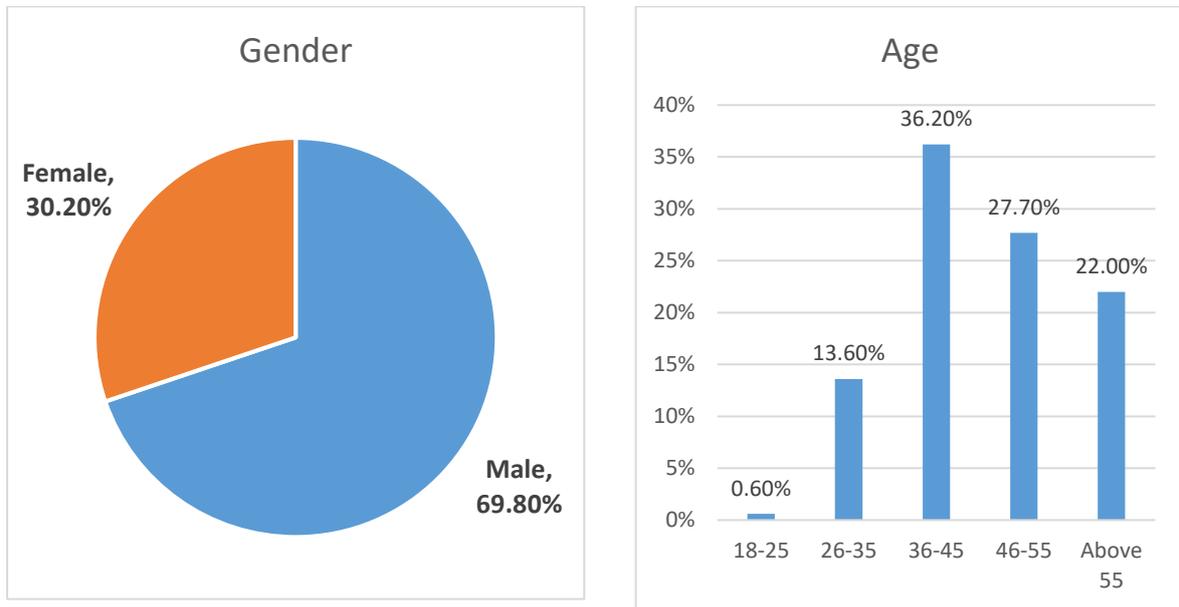
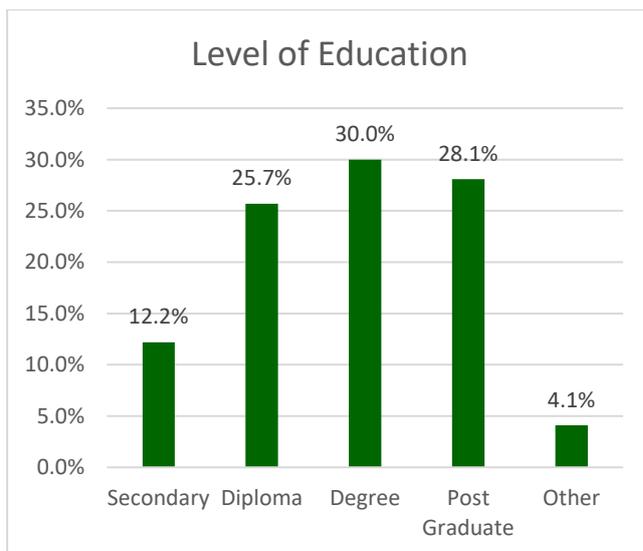


Figure 1: Distribution by Gender and Age

As indicated in Figure 1, majority of the participants were male (69.8%) and the rest were female (30.2%). Of the total, the majority (36.2%) of the respondents were in the 36-45 years' category.

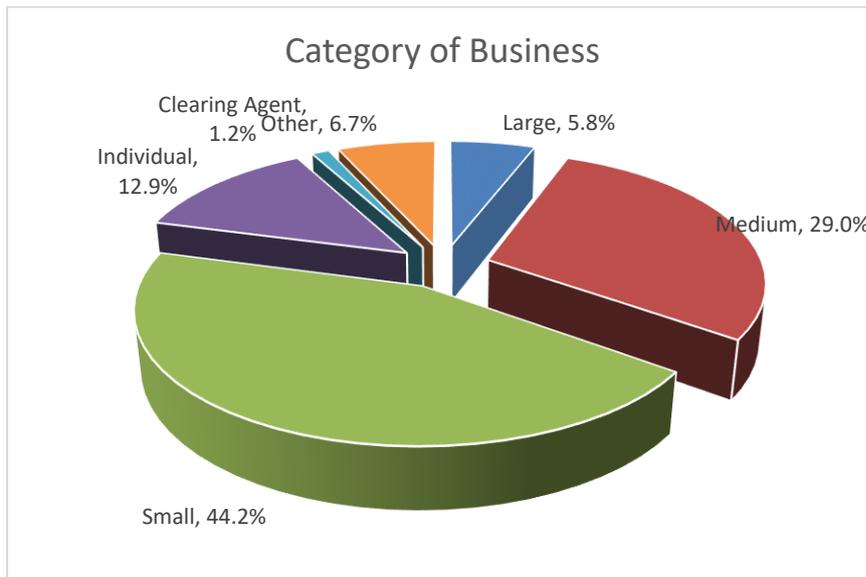
Level of Education



The survey results in Figure 2 show that most of the participants had attained tertiary education.

Figure 2: Level of Education

Category of Business and Sector



The majority of respondents were from the small (44.2%) and medium (29.0%) enterprises.

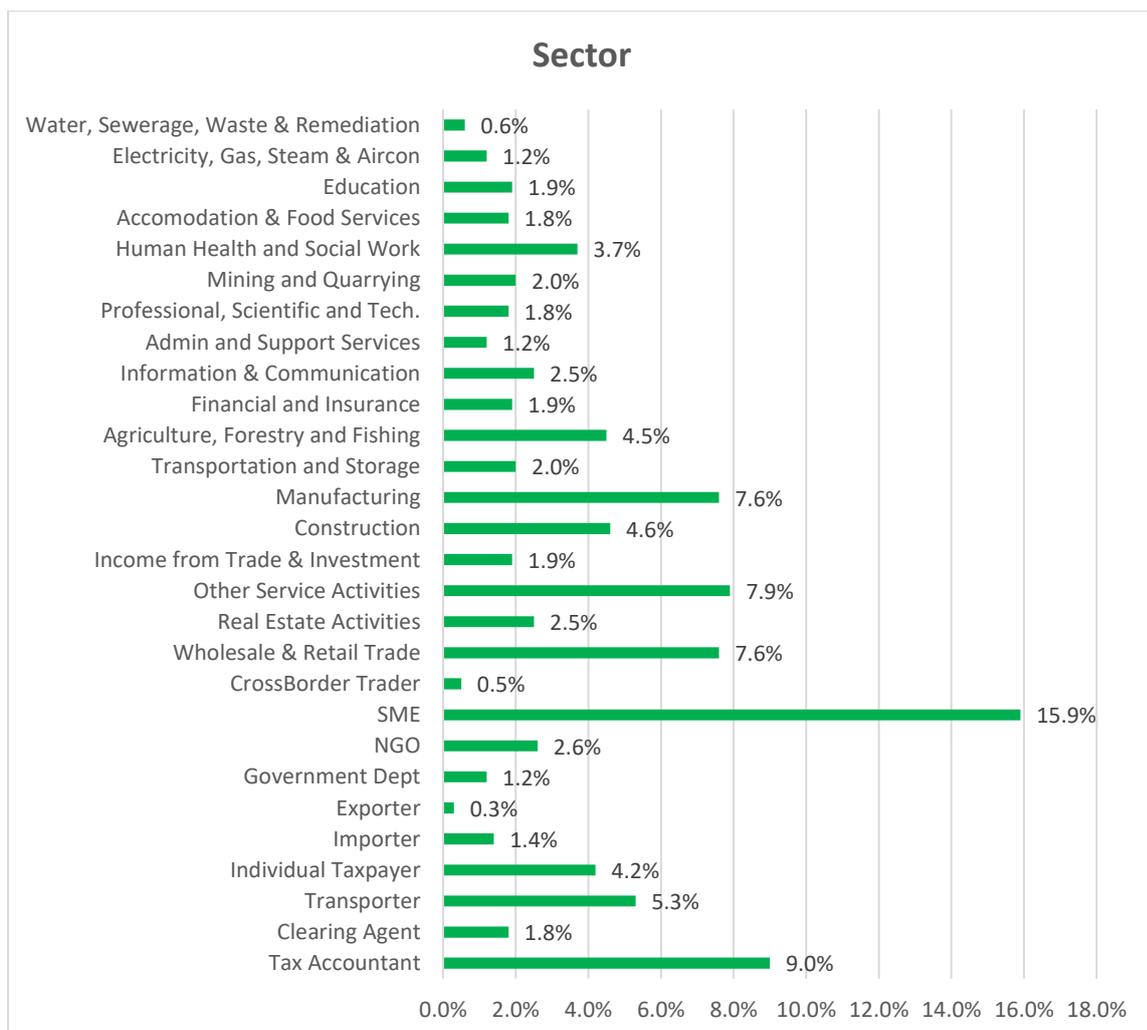


Figure 3: Distribution by Sector and Category

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 the table below.

Table 1: Survey Statement Mean Scores

Survey Statement	Mean Score
ZIMRA employees handle customers courteously	3.33
ZIMRA employees are always willing to help customers	3.25
ZIMRA employees strive to exceed customer expectations.	2.97
ZIMRA employees are very good listeners	3.15
ZIMRA Employees strongly believe in "Customer First" principle	2.88
The employees of ZIMRA are always accessible through emails and phones	2.90
ZIMRA employees have the capacity to handle customers' needs.	3.23
Number of ZIMRA employees is sufficient for providing an effective service at this station	3.12
ZIMRA office ours are conducive	3.37
ZIMRA employees quickly respond to our service requests	2.73
ZIMRA service is generally fast	2.54
**ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.	2.80
Quality of service in ZIMRA is high	2.81
ZIMRA employees at this station know their job well	3.48
ZIMRA employees are of high integrity	3.09
ZIMRA discharge their duties in a fair and impartial manner	3.08
ZIMRA physical facilities (i.e. offices, reception, toilets etc.) are very good.	3.34

****Responses to this question were reverse scored during analysis**

Efficiency of ZIMRA Systems

Table 2: Efficiency of ZIMRA Systems

	Mean Score
ZIMRA e-services platform is very efficient	2.28
The Fiscal Devices are very efficient	2.94
The ASCUDA system is very efficient	3.00
The E-road Cargo Manifest system is very efficient	3.21
ZIMRA Econet Ownai Platform is very efficient	3.03
ZIMRA Netone One mmoney platform is very efficient	3.19

Distribution of Responses for all Questions

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

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

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

Staff Attitude



Figure 4: Staff Attitude

The figure above shows distribution of responses to questions relating to ZIMRA staff attitude. From the results we can see that ZIMRA employee should always give customers first priority and they should also try to meet customer expectations in order to increase customer satisfaction.

Service Delivery

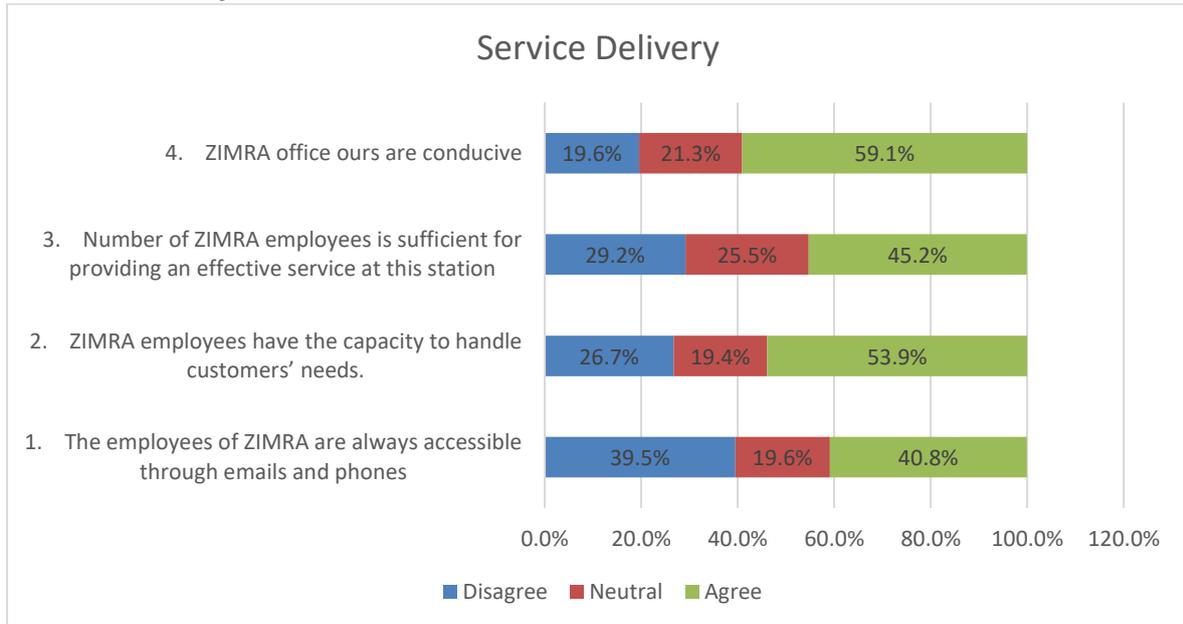


Figure 5: Service Delivery

As indicated in the figure above, ZIMRA employees should improve on accessibility through emails and telephones. Also some of the ZIMRA stations are understaffed.

Speed of Service

Speed of service delivery is of utmost importance to customers. Respondents were asked questions relating to speed of service. The results are shown below.

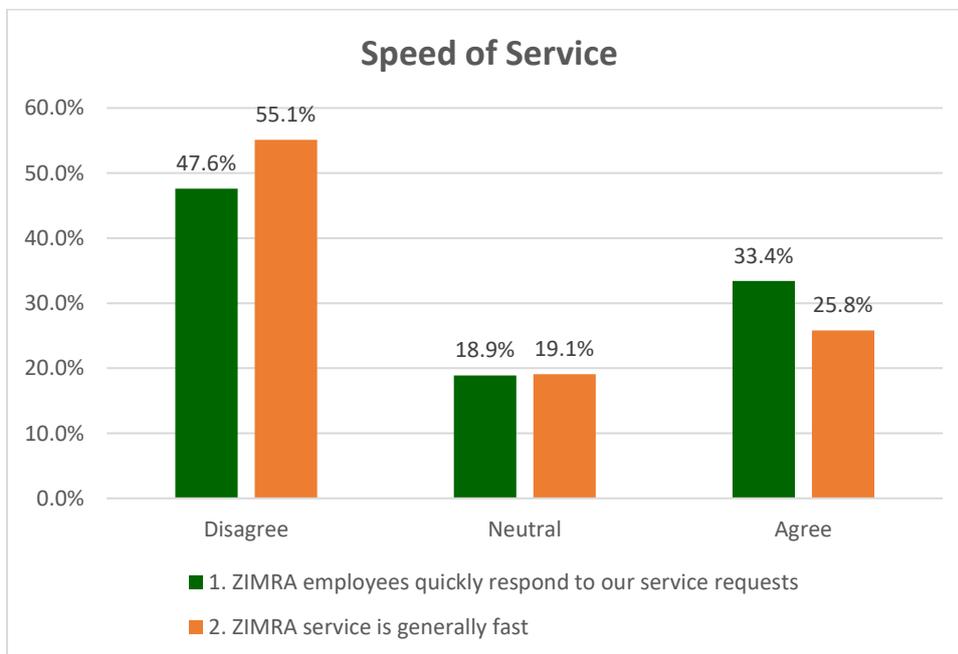


Figure 6: Speed of Service

From the results, it can be seen that customers generally agree that ZIMRA employees are slow in executing their duties.

Perception Towards Corruption

Table 3: Perception Towards Corruption

	Agree	Neutral	Disagree
ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.	22.9%	36.0%	41.1%

As shown in the table above, less than 25% of the respondents believe that ZIMRA employees expect to receive bribes in order to serve customers. Nonetheless, the Authority should continue fighting corruption.

Corruption Perception Index

Corruption Perception Index

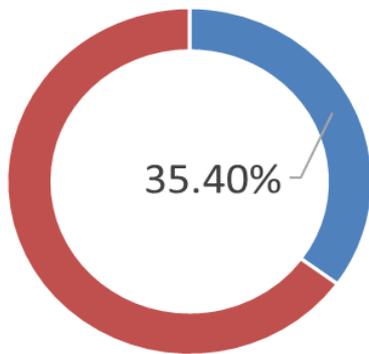


Figure 7: Corruption Perception Index

Respondents were further asked to rate their perception level of corruption at stations which they normally deal with on a 10-point scale. The results were aggregated and converted into a percentage score for ease of comparison. The Corruption Perception Index was calculated to be 35.4%.

Quality of Service

Table 4: Quality of Service

	Agree	Neutral	Disagree
Quality of service in ZIMRA is high	32.2%	27.0%	40.8%

From the results above, only 32.2% of the respondents agree that the quality of service in ZIMRA is high and on the other hand most (40.8%) of the respondents disagree with this assertion.

Staff Knowledge

During the survey administration, respondents were asked about their level of agreement with the statement that ZIMRA staff at their respective stations know their job very well. The aggregated results for all stations are shown in the table below.

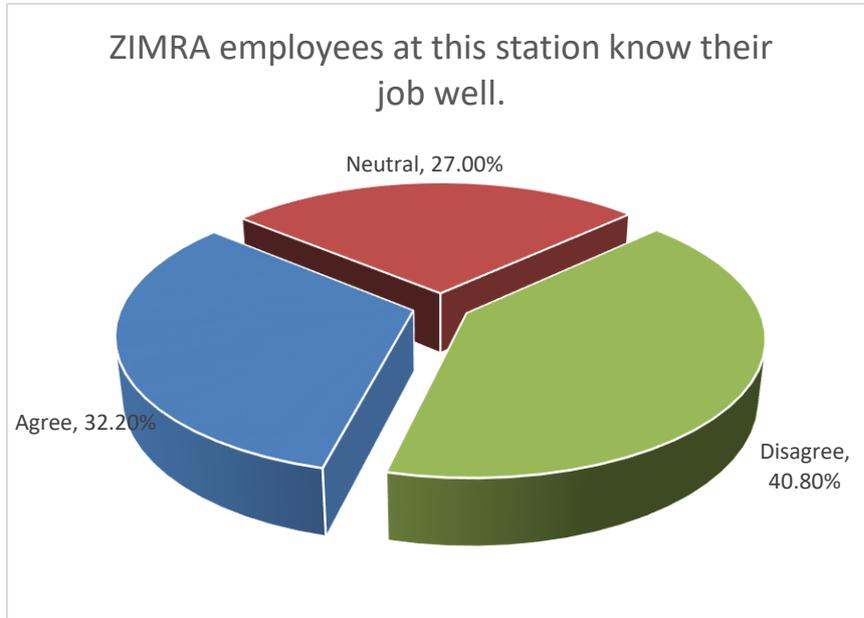


Figure 8: Staff Knowledge

Roughly 32% of the respondents believe that ZIMRA staff have adequate knowledge of their jobs whilst approximately 41% do not agree with the statement.

Integrity and Fairness

Respondents were asked about ZIMRA’s employees’ adherence to ZIMRA standards of operation i.e. integrity and fairness. The results in the table below show that around 40% of the respondents believe that ZIMRA staff are of high integrity and that they discharge their duties in a fair and impartial manner.

Table 5: Integrity and Fairness

	Agree	Neutral	Disagree
ZIMRA employees are of high integrity	38.1%	37.4%	24.5%
ZIMRA discharge their duties in a fair and impartial manner	42.0%	30.4%	27.7%

Efficiency of ZIMRA Systems

The figure below shows the distribution of responses to questions relating to efficiency of ZIMRA systems.

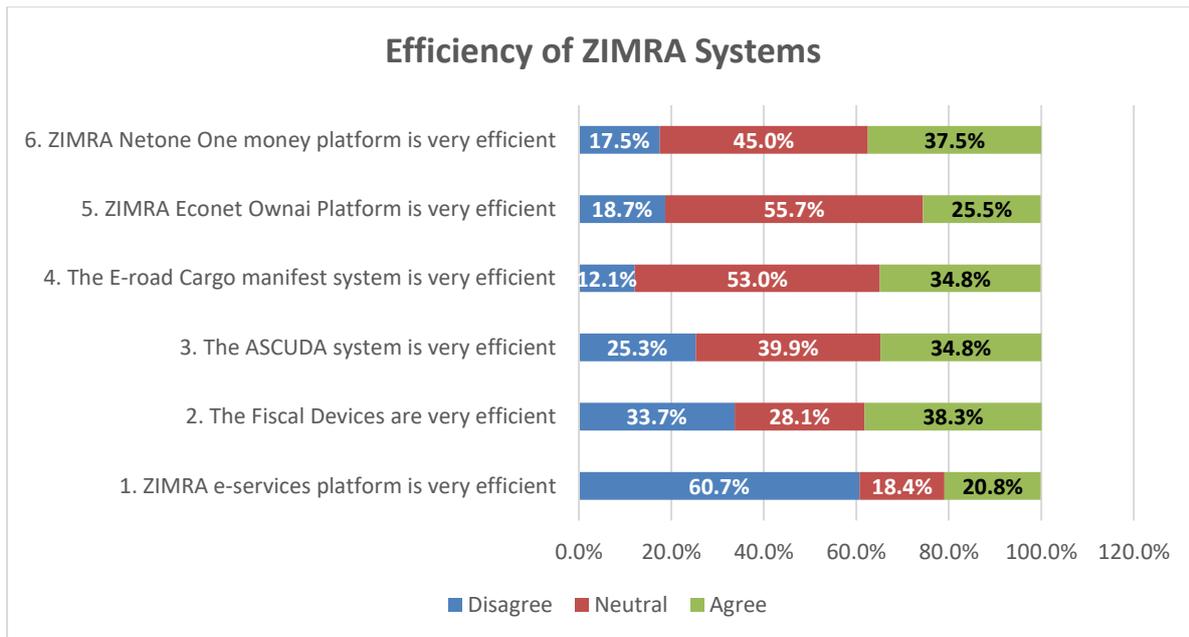


Figure 9: Efficiency of ZIMRA Systems

The results from the figure above shows that e-services platform has failed to perform as per customer expectation. Taxpayers have complained that the system is always down and difficult to access during peak periods. Also of notable concern is the user's dissatisfaction with fiscal devices. The survey results have shown that sometimes the gadgets do not send information to ZIMRA on time.

Accessibility of ZIMRA Information

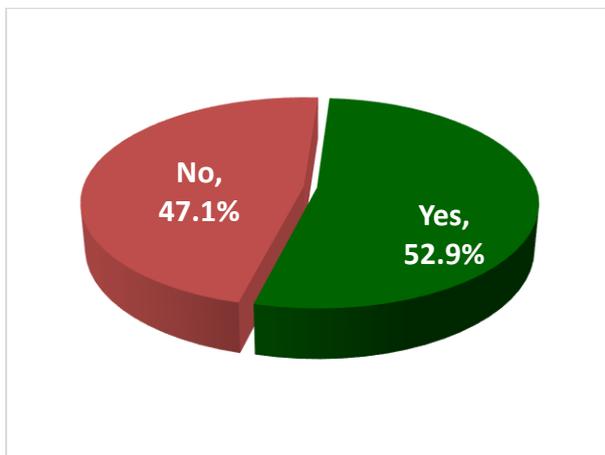


Figure 10: Accessibility of ZIMRA Information

Taxpayers were asked whether they find it easy to access all the relevant information on the ZIMRA website. As shown in the pie chart, approximately 53% of the respondents have indicated that they are able to find everything they need on the website. However the Authority should work on improving the website content so that everyone is able to find whatever they need.

Reasons for Visiting the Website

The results in the table below show that most taxpayers visit the ZIMRA website mainly to seek information. Thus the website should always contain relevant information and should also be accessible at any given instant.

Table 6: Reasons For Visiting the Website

		Responses		Percent of Cases
		N	Percent	
	Tax payments	414	27.7%	49.8%
	Seek information	470	31.4%	56.5%
	Download forms	313	20.9%	37.6%
	Checking updates	298	19.9%	35.8%
Total		1495	100.0%	179.7%
a. Dichotomy group tabulated at value 1.				

Suggested Ways of improving the ZIMRA website

Respondents were asked to suggest any additional features which they feel could enhance the usefulness of the ZIMRA website. Below are some of the common responses from the participants:

Table 7: Suggested Ways of Improving the ZIMRA Website

- Make the website interactive on a live chat.
- Issue e-filing system status updates on the website.
- Consolidate and integrate the e- services platform to be always online and providing relevant information.
- System must be upgraded to handle any volume of pressure
- Be efficient
- Put contact numbers that actually work for all supervisors,
- Needs to be constantly updated in all fields.
- Improve on the accessibility of the portal. Mostly it's a nightmare to access forms or join a facility. For instance, registration to complete form P2 is close to impossible.
- improve the e-filing system
- To be easily accessible when we are doing our monthly returns
- put up to date software systems that can be accessible anytime a client needs a service, not a system that makes matters worse than manual process
- Having more information on the services offered.
- Provide liaison Officers contact details
- If possible all online submissions should be catered for on their website, because the e-service platform is not 100% reliable
- Update information with currently relevant information
- Update the website frequently. Upgrade the system so that many clients can access it at once
- Constantly updating and upgrading
- Make it more user friendly and easy to access.
- Put more information. Sometimes you type a question and search results never match the question asked.
- Improve the returns submission platform.
- avail all relevant tax information
- The website should be accessible 24/7 because some people work after the official business hours.
- Returns forms are not easy to download

- Use different languages
- Make it fast and easier to use. Have it expanded
- network upgrading
- They need to improve on their network availability
- Make all forms easily accessible and website needs to be user friendly
- they need to get a best service provider
- Get a proper system commensurate with load

Complaints Handling and Resolutions

Taxpayers were asked if they have encountered any problem with the Authority in the last two months. The results are displayed in the figure below.

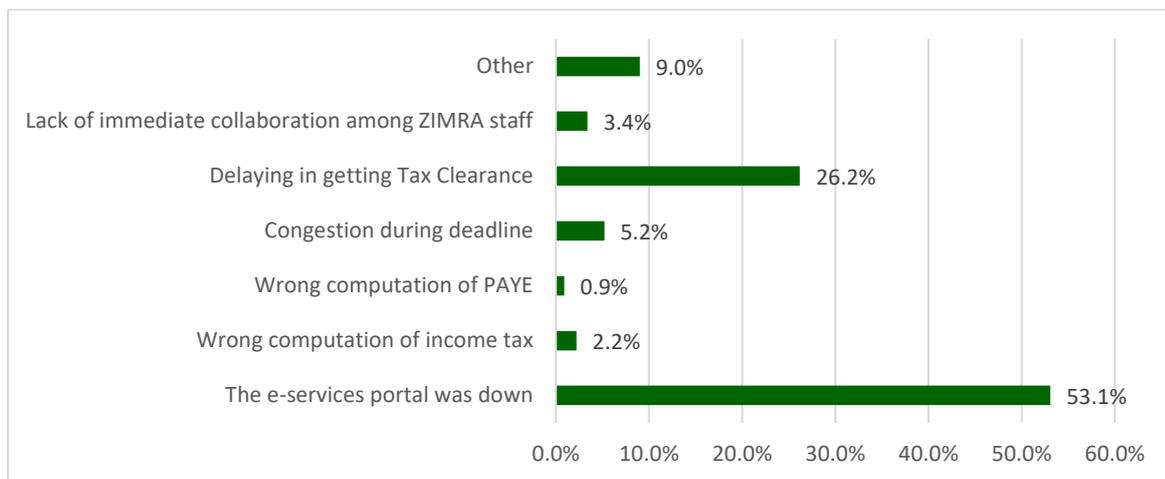


Figure 11: Common Challenges Faced by Customers

From the results above, it can be seen that the inefficiency of the e-services platform continues to be the main problem affecting customers. The survey results also show that taxpayers are consistently facing challenges in accessing the Tax Clearance certificate.

Channel Used to Lodge Complaint

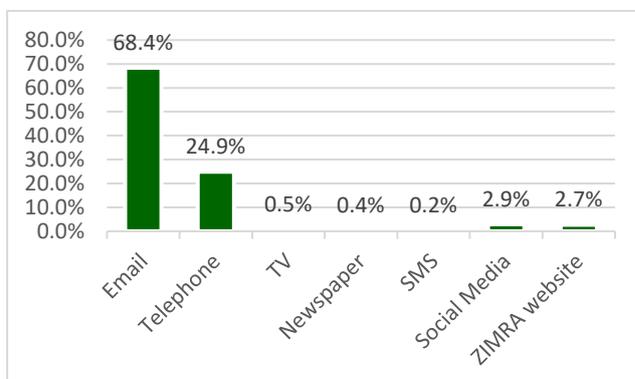


Figure 12: Channel Used to Lodge complaint

The results show that most of the complaints were lodged through email (68.4%) and telephone (24.9%). Thus ZIMRA employees should strive to respond to customer emails as quickly as people. The Authority should also ensure that telephones are working properly and also that employees are answering phone calls religiously.

Speed of Complaint Resolution

Customers expect their issues to be resolved timeously. Query resolution speed is an important determinant of client satisfaction. The results below show that ZIMRA employees urgently need to improve on this aspect of service delivery.

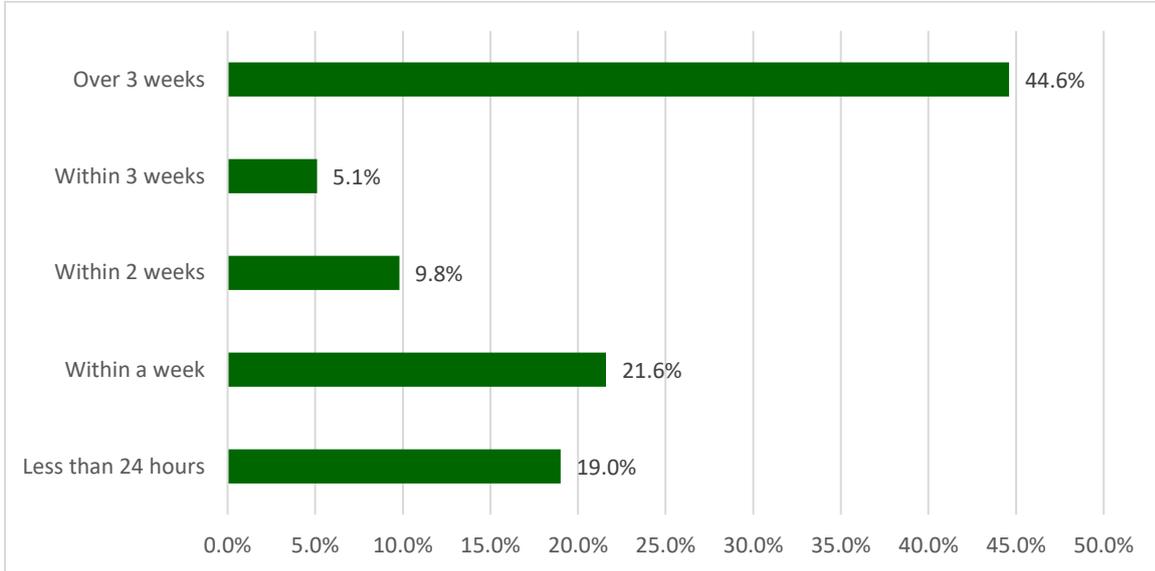
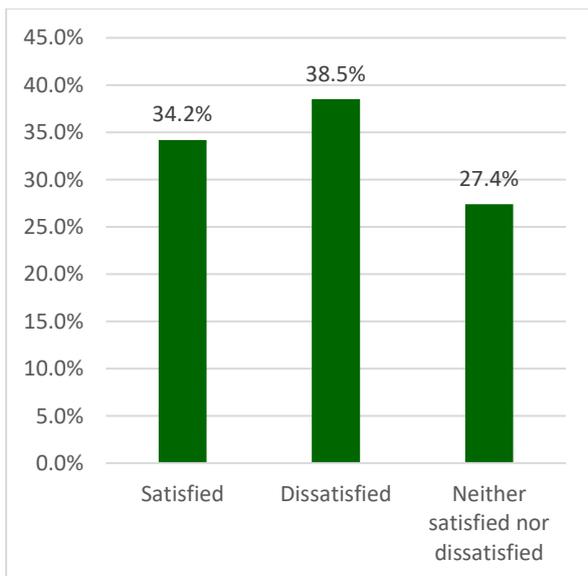


Figure 13: Speed of Complaint Resolution

Level of Satisfaction with Speed of Complaint Resolution

Respondents were further asked about their level of satisfaction with the way their complaints were handled. The results are shown below.



The results show that most (38.5%) of the complainants were dissatisfied with the way their complaints were resolved. Respondents have complained about officers not responding to emails in time. Also, as indicated above some taxpayers have gone for more than 3 weeks without getting a solution to their queries.

Figure 14: Level of Satisfaction Speed of Complaint Resolution

Communication

Taxpayers were asked to choose from a list the statement which they felt best describes the way ZIMRA disseminates information to taxpayers. The results are shown in the figure below.

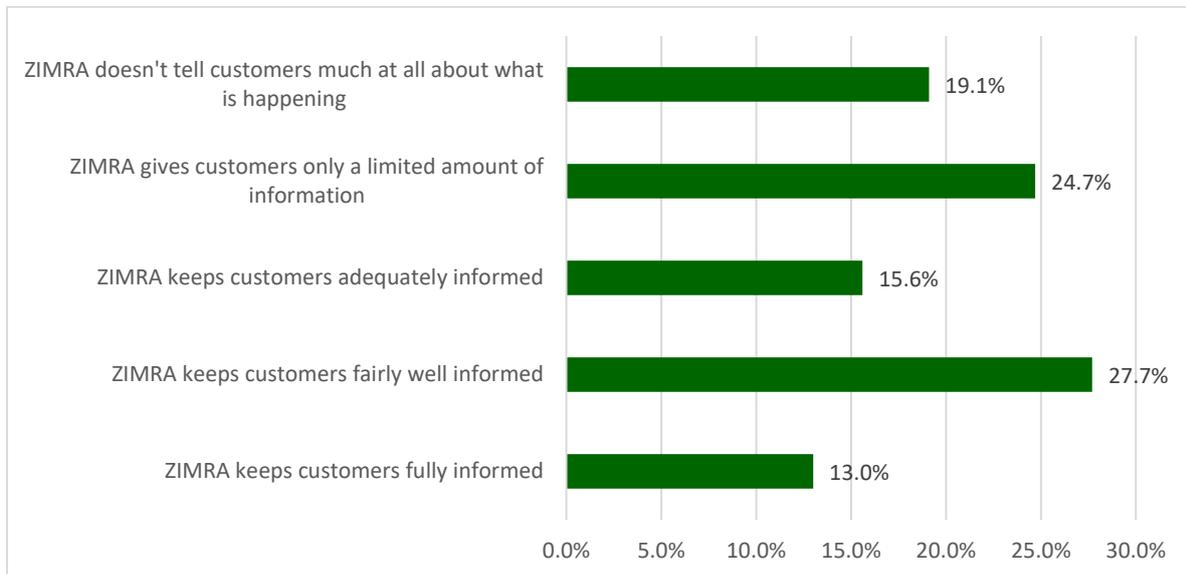


Figure 15: Communication

The results in the figure above shows that ZIMRA should focus more on improving on communication with taxpayers.

Preferred Channel of Communication

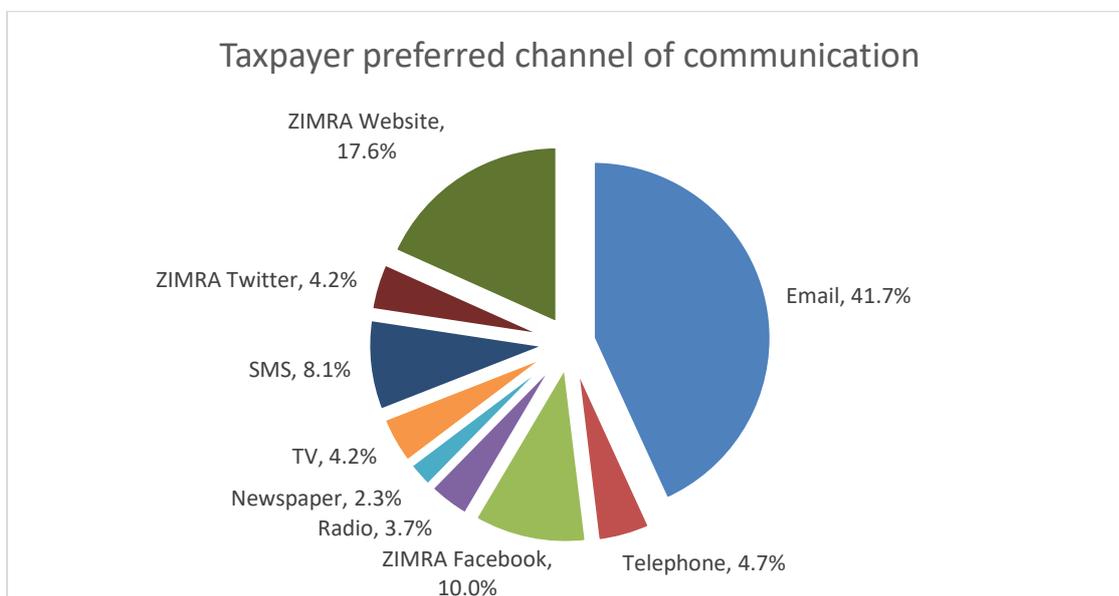


Figure 16: Preferred Channel of Communication

It is evident from the results above that most of the respondents prefer E-mail (41.7%) as the most convenient channel of communication. This can be attributed to the fact that most of the respondents to this survey are company owners who deal with the email on a daily basis. Therefore, the Authority should focus on other channels of communication when target other taxpayers.

Awareness of the “Fiscalisation Campaign”

Participants were asked if they were aware of the Fiscalisation Campaign. The results show that most (71.8%) of the respondents are not aware of the campaign.

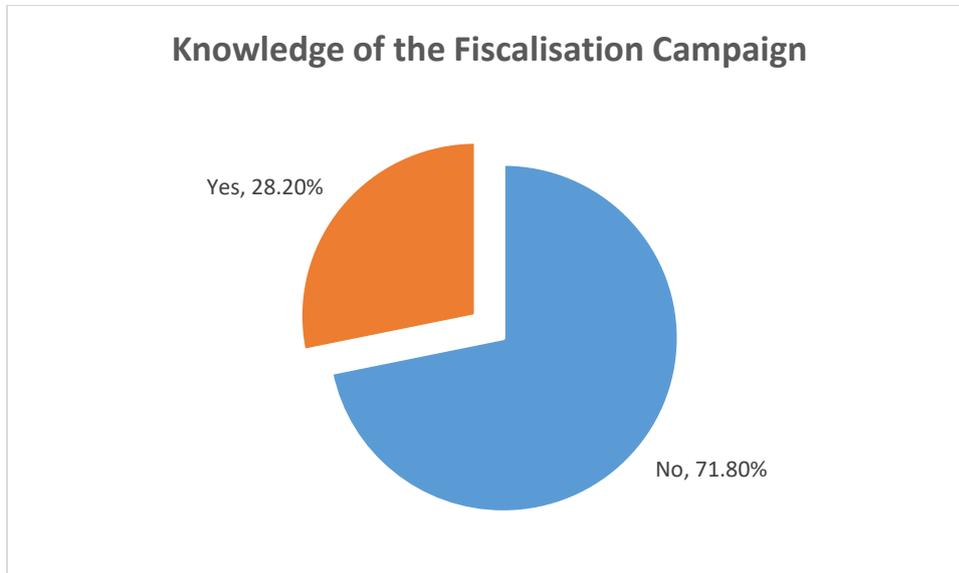


Figure 17: Knowledge of the Fiscalisation Campaign

Respondents were also asked the source of awareness of the Fiscalisation campaign. As shown in the table below, most of the respondents got know about the campaign through the newspaper. Also, a considerable number of the participants indicated that they got to know about the campaign through social media platforms.

		Responses		Percent of Cases
		N	Percent	
Fiscalisation ^a	Newspaper	253	56.5%	62.6%
	Radio	39	8.7%	9.7%
	TV	39	8.7%	9.7%
	Social media (Whatsap, Facebook, Twitter etc.)	117	26.1%	29.0%
Total		448	100.0%	110.9%

a. Dichotomy group tabulated at value 1.

Figure 18: Source of Awareness of the Fiscalisation campaign

Views on “Fiscalisation Campaign”

Respondents were further asked about their views on Fiscalisation campaign. The question attracted a lot of responses which were both positive and negative. Some of the notable comments from the participants are listed in the table below.

Table 8: Taxpayer Views on Fiscalisation Campaign

Positive Views	Negative Views
<ul style="list-style-type: none"> • Fair • Ok but too rigid for small operators • It's in order • Fiscalisation campaign is good as it ensures that traders pay tax. • It helps curb revenue leakages • It is good but the fiscal devices are far too overpriced • It is not well advertised because most traders do not meet the mode of advertising used. • Good initiative • It is good and can bring order in the retail sector. • We are in the world of technology; it is a good move. We need more stable networks that support the systems. • The suppliers of the gadgets should be increased so that gadgets can be accessed at competitive prices. • Fiscalisation should be fully implemented. 	<ul style="list-style-type: none"> • Poorly executed • Absolute waste of money. The fiscal output is not used by ZIMRA at all so what was the point? • Providers problematic • Not practical for small businesses • More complications and cost on a ZIMRA platform that is inaccessible most of the time.

It is evident from the responses in the table above that the Fiscalisation has been widely accepted though taxpayers are complaining about the exorbitant prices that are being charged for the gadgets.

Knowledge of the Tax in Forex Campaign

Respondents were also asked about their knowledge of the Tax in Forex Campaign. The results show that very few (17.4%) participants were aware of the campaign.

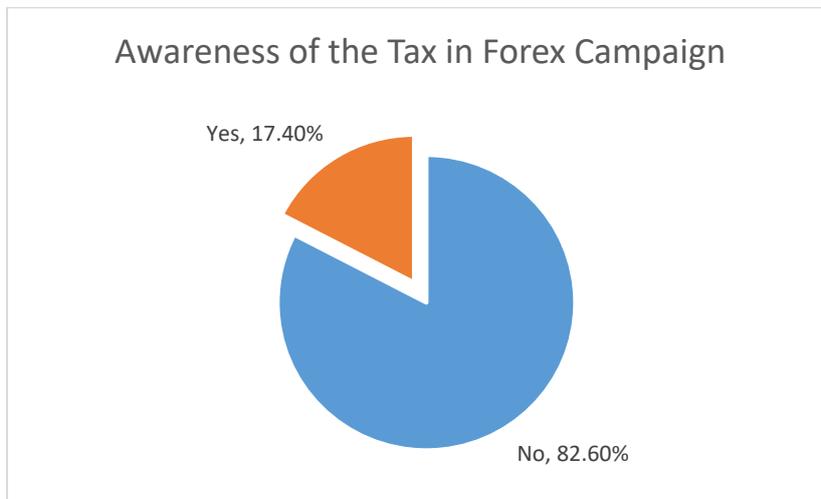


Figure 19: Knowledge of the Tax in Forex Campaign

Of those participants who were aware of the campaign they were asked about their source of awareness. The results are displayed in the table below.

Table 9: Source of Awareness of the Tax in Forex Campaign

		Responses		Percent of Cases
		N	Percent	
Tax in Forex Campaign ^a	Newspaper	156	48.6%	53.2%
	Radio	25	7.8%	8.5%
	TV	42	13.1%	14.3%
	Social media (Whatsap, Facebook, Twitter etc)	98	30.5%	33.4%
Total		321	100.0%	109.6%
a. Dichotomy group tabulated at value 1.				

As indicated in the table above, most the respondents who had knowledge of the campaign got to know about it through the newspaper and social media platforms.

Views on “Tax in Forex Campaign”

Participants were asked about their opinions on the Tax in Forex Campaign. Most of the responses were negative about the campaign. Listed in the table below are some of the responses from the participants. The responses have been categorized as either positive or negative.

Table 10: Taxpayer Views on Tax in Forex Campaign

Positive Views	Negative Views
<ul style="list-style-type: none"> Fair Ok if one earns in forex Good It’s a noble idea Pay taxes in the currency of transaction Good if we are also trading in forex It is a good move for the country, so that we don't buy foreign currency from other countries. Fine, since companies now trade in forex I applaud the move though I consider it far from being transparent and inefficient. Clear communication to clients is required especially through the subscribed emails and mobile 	<ul style="list-style-type: none"> It undermines our local currency Just Dollarize completely and we will have no challenges. This concept of having separate taxes and records is not good for business. Unfair The country must use its own sovereign currency It is wrong – government departments must work with local currency This is duplicity because this actually has the opposite effects on the acceptability of the local currency. Foreign currency receipts are converted at bank rate and on top of

numbers, including other media channels. I think this way it keeps clients informed before time. It avoids surprises when ZIMRA asks for information disclosure

that you pay tax in USD for the same invoice. The foreign component is being levied twice.

- It is a signal that the economy has no confidence with our local currency

Awareness of the “I’mForZero Campaign”

The results from the figure below show that roughly a quarter of the participants are aware of the existence of the I am for Zero Campaign.

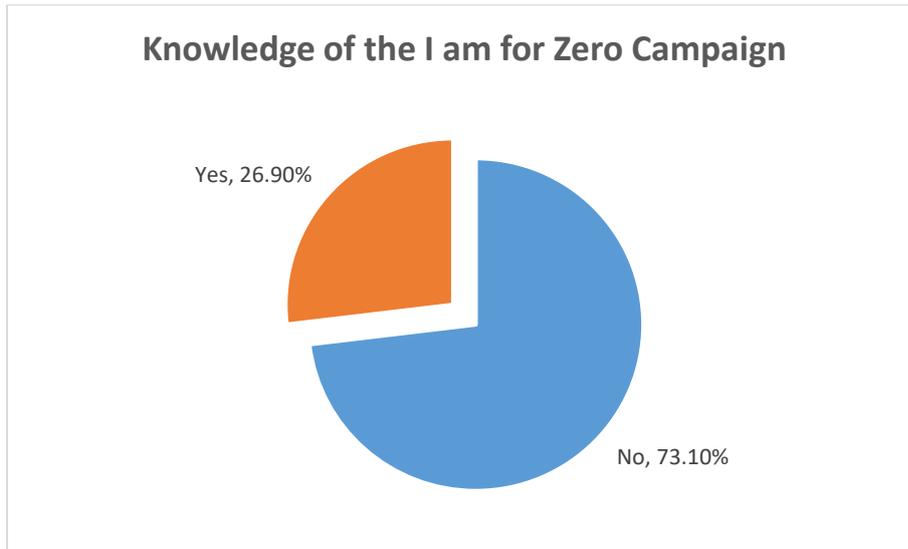


Figure 20: Awareness of the I am for Zero Campaign

As shown in the table below, most of the participants who were aware of the I am for Zero Campaign indicated that they got to know about it through the newspaper.

Table 11: Source of Awareness of the I am for Zero Campaign

Have you heard of "I am for ZERO Campaign"? (If YES, from which media?)		Frequency	Percent
Valid	Newspaper	73	30.2
	Radio	16	6.6
	TV	24	9.9
	Social media (WhatsApp, Facebook, Twitter etc.)	46	19.0
	Other	83	34.3
	Total	242	100.0
Missing	System	658	
Total		900	

Views about “I’mForZero Campaign”

Respondents were further asked about their views on the I am for Zero Campaign. Again the question attracted both positive and negative opinions from the participants. Some of the responses are shown below.

- Good effort to fight corruption
- It is a good campaign because corruption is the number one cancer in our country
- Use the mostly accessible media to reach out to people
- Noble but requires a whole revamp of ZIMRA and serious work on work ethic and organisational culture, also to achieve this there is need to automate most of the processes so as to eliminate the human factor.
- Timely, but needs to be taken to all places including schools, universities, Parliament, etc.
- It's a good initiative but it suffers from practical implementation. Corrupt practices are rampant on the ground.

Challenges faced by Fiscal Device Users

Users of fiscal devices were asked to mention the challenges if any they were facing with the gadgets. The question was a multiple response type. The results are shown in the figure below.

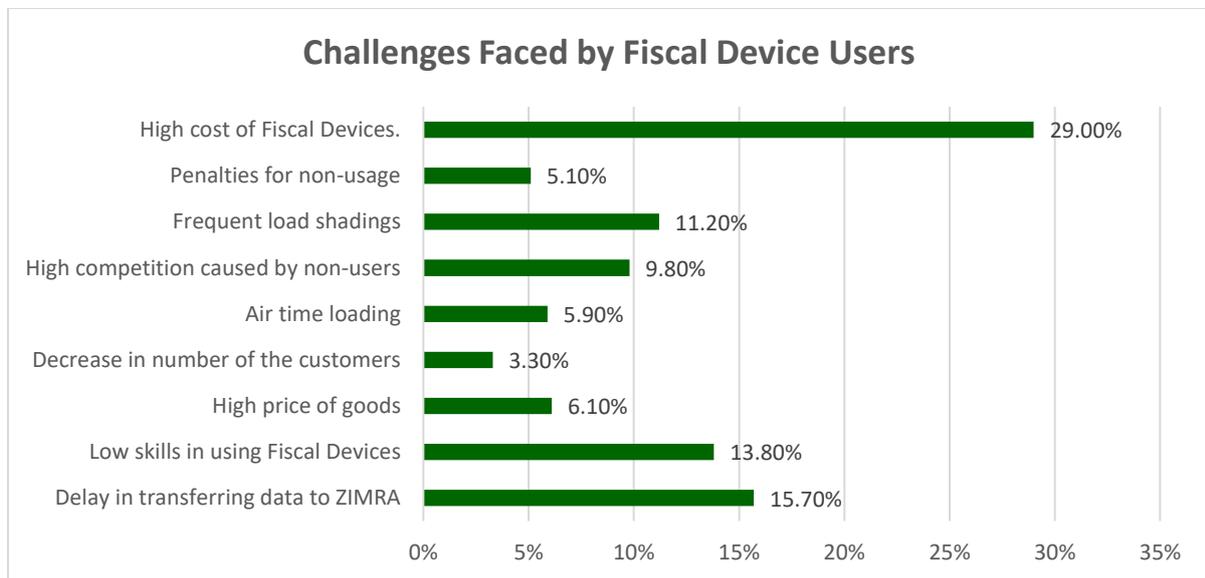


Figure 21: Challenges Faced by Users of Fiscal Devices

As indicated above, taxpayers are dissatisfied with the high cost of fiscal devices and also that sometimes the gadgets do not send data to ZIMRA instantly. Some of the participants indicated that they were not adequately trained to use the devices.

Taxpayer Perception of ZIMRA

They also sought to find out the taxpayers' general perception of ZIMRA as a brand. The question was asked on a negative to positive scale. The results are displayed in the figure below.

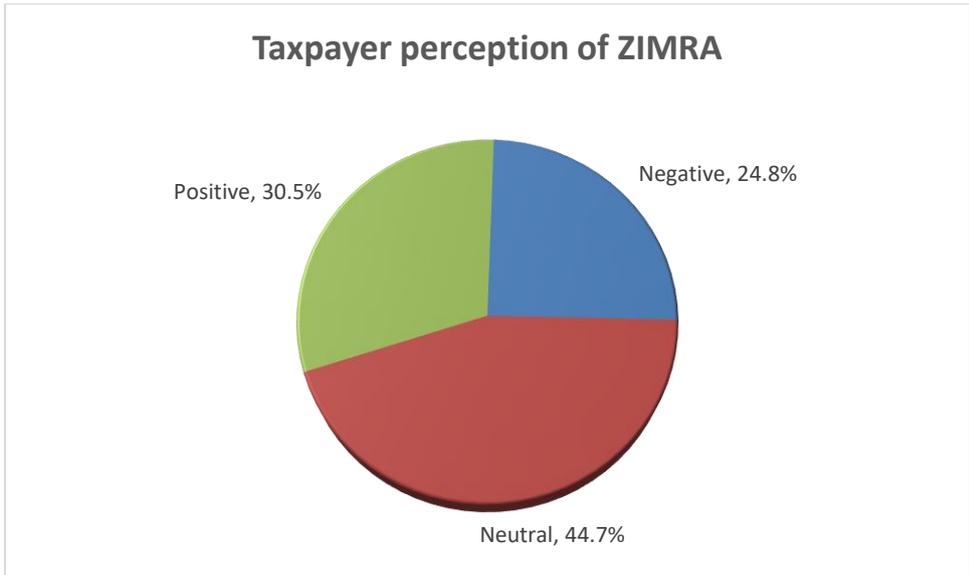


Figure 22: Taxpayer Perception of ZIMRA

As indicated above, most of the participants were neutral followed by those who were positive about ZIMRA. Respondents were further prompted to justify their answer. Some of the responses are listed in the table below. The responses have been categorized based on the response given.

Positive	<ul style="list-style-type: none"> • A relevant system for government and business performance tracking. • I think ZIMRA is making an effort to provide good service to its customers and also generate revenue for the country • It regulates companies • Tax revenue collections have been increasing compared to previous years. • Zimra is collecting revenue properly
Neutral	<ul style="list-style-type: none"> • Sometimes it delivers sometimes it doesn't • I don't know whether the organization is there to stifle growth or build • Sometimes ZIMRA is efficient at times it is not • Needs more communication with clients • Employees are helpful but e-filing platform is frustrating. Needs to be upgraded for swift issuance of tax certificates.

Overall Service Delivery

The last part of the survey asked respondents to rate ZIMRA's overall service delivery. The results in the chart above show that the majority of customers rated ZIMRA's overall service as satisfactory.

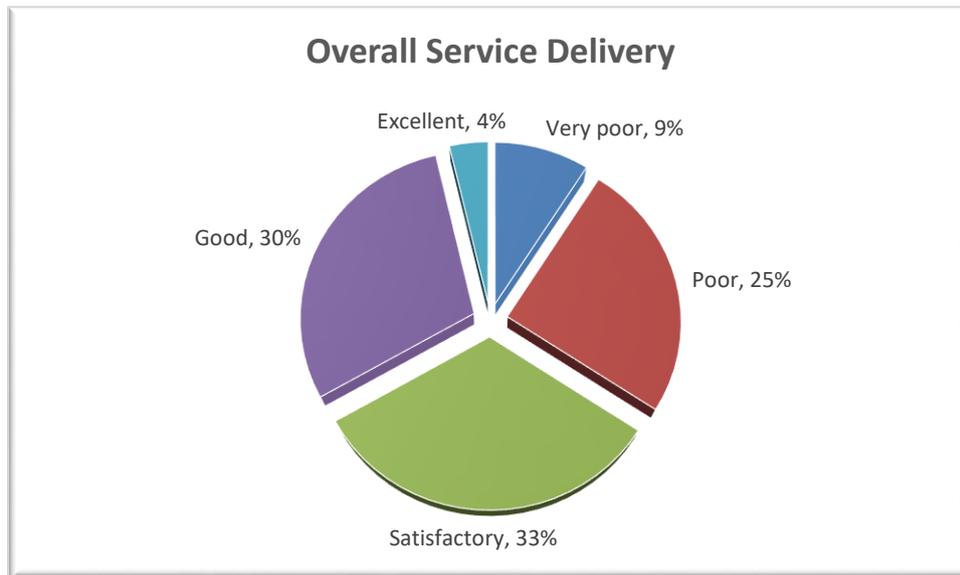


Figure 23: Overall Service Delivery

Customer Satisfaction Index

The Customer Satisfaction Index was calculated using the American Customer Satisfaction Index methodology. The following model was used in deriving the CSI.

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

Using the above methodology, the calculated Customer Satisfaction Index (CSI) was **63.8%**. This value is comparable to the previous score of **64.5%**. This result indicates that the Authority should focus on improving the concerns raised by taxpayers in the preceding surveys in order for customer satisfaction level to increase.

Station Satisfaction Scores

Customer Satisfaction Indices for each station were calculated and the results are displayed below.

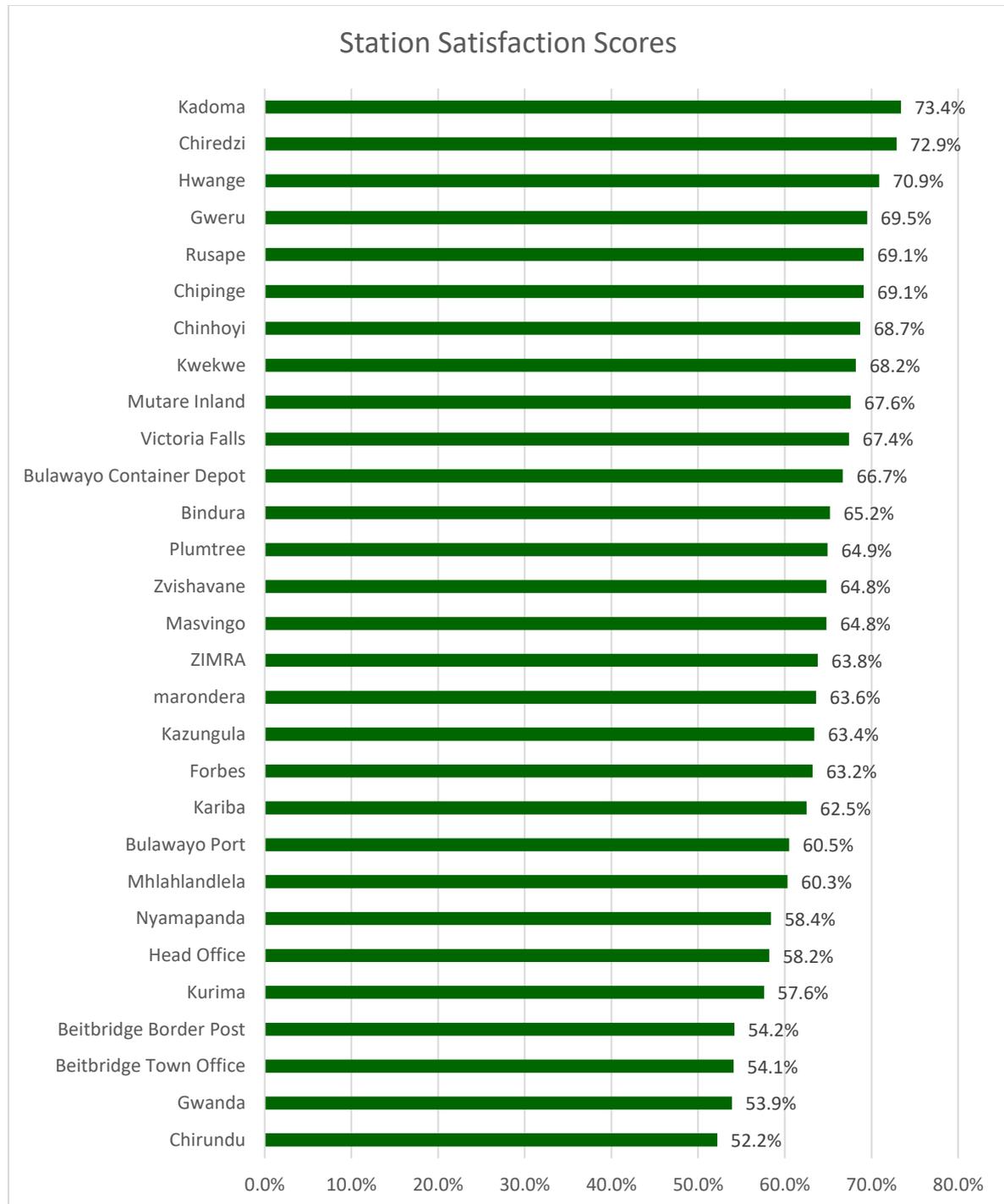


Figure 24: Customer Satisfaction Scores Per Station

As indicated above, Kadoma (73.4%), Chiredzi (72.9%) and Hwange (70.9%) had the highest satisfaction scores. Chirundu (52.2%) had the lowest satisfaction score.

Customer Satisfaction and Corruption Perception Indices by Region

The figure below shows a comparison of satisfaction scores and corruption perception scores by region. As shown above, Region 3 (68,6%) had the highest satisfaction score whilst Beitbridge had the lowest satisfaction score. Conversely Beitbridge (70.3%) had the highest Corruption Perception Index and Region 3 (23.3%) had the lowest Corruption Perception Index

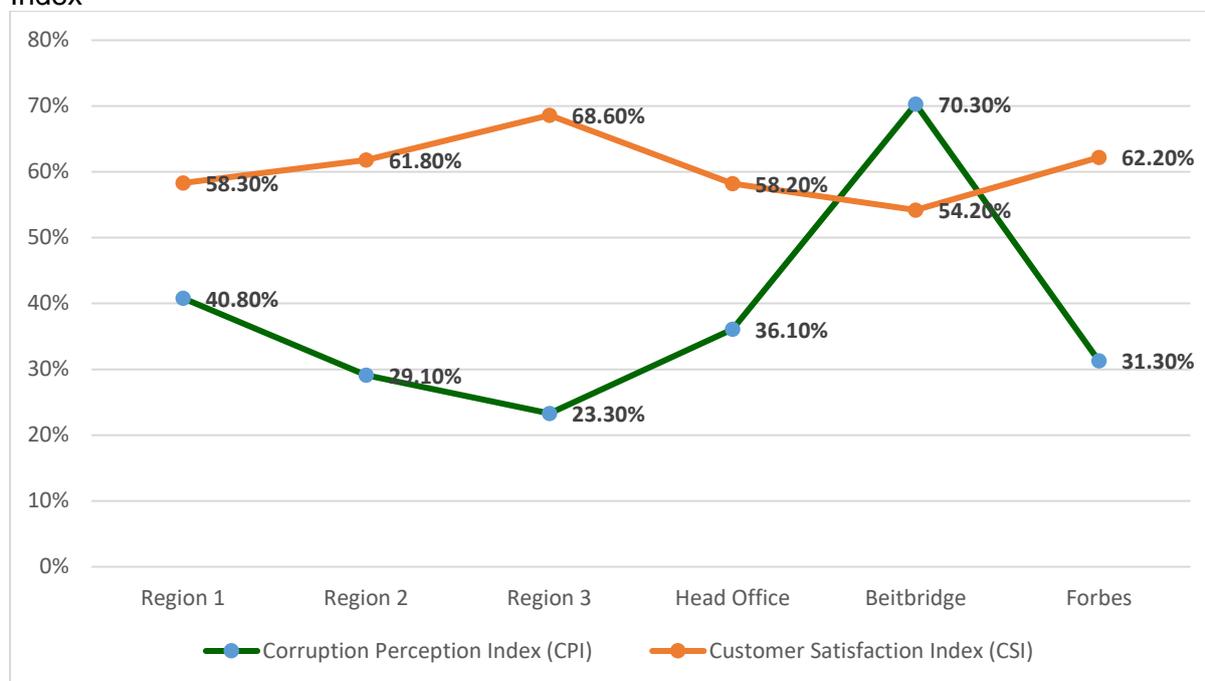


Figure 25: Customer Satisfaction and Corruption Perception Indices by Region

Proposed Areas of Improvement

E-services	<ul style="list-style-type: none"> Urgent need for an efficient e-services platform Improve network speed
Communication	<ul style="list-style-type: none"> Timeous communication of changes in ZIMRA Account Managers or Officers Any changes in tax legislature should be communicated instantly
Fiscalisation	<ul style="list-style-type: none"> Improve Fiscalisation through selling the gadgets at a subsidized cost. Increase the number of suppliers so that the machines can be acquired at competitive prices.
Customer Service	<ul style="list-style-type: none"> Quick response to emails Respond to queries timeously Quick processing of document Phone lines should always be working for easy of communication Employees should answer phone calls “Walk in client service is very poor at Kurima. They keep shifting you back and forth without solution. It's very frustrating.”

	<ul style="list-style-type: none"> • “Immediate responses and willingness to genuinely help. Make it a pleasure to deal with Zimra, not a pain.” • Employees should be constantly training in customer handling
Client Education	<ul style="list-style-type: none"> • More client education workshops needed • Clear taxation guidelines • Please can ZIMRA send presentations to participants after all workshops/trainings. They are always promised but never sent.
Decentralization	<ul style="list-style-type: none"> • ZIMRA needs to set up offices throughout the country so that taxpayers do not need to go to Harare.
Corruption	<ul style="list-style-type: none"> • The Authority should adopt a zero tolerance approach to corruption. • Reduce corruption especially at borders.
Employee Welfare	<ul style="list-style-type: none"> • Improve on employee remuneration to minimize leakages. • Make sure staff morale is good otherwise late or non-response is a sign that staff welfare is not adequate. Wellness programmes must be done to ensure the mental health and physical health of the employees is taken care of.
Document Handling	<ul style="list-style-type: none"> • Avoid losing submitted returns.
Social Media Presence	<ul style="list-style-type: none"> • Social media presence and activity (copy ZERA style in updates)
Tax Clearance	<ul style="list-style-type: none"> • Issuance of Tax Clearance needs to be expedited in order to promote business • The Authority should offer annual Tax Clearance certificates.
Network Efficiency	<ul style="list-style-type: none"> • Emails should not bounce back.
Stakeholder Involvement	<ul style="list-style-type: none"> • Conduct meetings with stakeholders on a regular basis
Border Stations	<ul style="list-style-type: none"> • Cross border clearances should be quick. • Bottlenecks and repetitive processes in clearing goods should be removed - clearing should be completed within a maximum of 2 hours. Transit vehicles should be cleared in a max of 2 hours like we see in all neighbouring countries”
Liaison Officers	<ul style="list-style-type: none"> • Liaison officers need to be adequately trained.
Tax Requirements	<ul style="list-style-type: none"> • Adjust tax requirements to sectors of industry. One size does not fit all.
CGT	<ul style="list-style-type: none"> • Early processing of Capital Gains Tax certificates
Beitbridge	<ul style="list-style-type: none"> • Decongest Beitbridge border post

Key Issues Affecting Regions

Region	Key Issues
Region 1	<ul style="list-style-type: none"> • Liaison officers to be well trained (Kurima) • Stop eating during working hours (Kurima) • Staff to exercise customer when dealing with clients (Kurima) • End corruption (Chirundu/Robert Mugabe International Airport) • Add more staff (Chirundu) • Registration plates should be offered at borders (Chirundu) • WiFi (Chirundu) • “The major problem is on accessing the ZIMRA ESP Portal, it’s really a nightmare please Zimra improve on this one”.
Region 2	<ul style="list-style-type: none"> • Increase number of landlines (Bulawayo Port/Mhlahlandlela) • Deal with staff absenteeism (Mhlahlandlela) • Customer care (Victoria Falls) • ASYCUDA system too slow (Victoria Falls) • Website not easily accessible • “Road access for locals to be scratched (Gwanda)” • “Difficulty getting on the site to upload VAT information “ (Gwanda) • Payment of refunds within the stipulated time (Mhlahlandlela) • Liaison officers should be reintroduced (Mhlahlandlela) • “Reduce time taken to assess entries after answering form 45” (Plumtree) • “Improve on ASYCUDA system” (Plumtree)
Region 3	<ul style="list-style-type: none"> • Address network challenges • Infrastructure especially offices need immediate improvement (Zvishavane) • Stop intimidating people (Gweru) • Staff uniforms (Gweru) • Office furniture (Gweru) • Effective communication among divisions (Mutare Inland) • “Customer care department should go for training regarding the new Companies Act Chapter 23:31 (Mutare Inland)”
Head Office	<ul style="list-style-type: none"> • “The telephones are never answered” • “The customer care is non-existent”. • Expedite CGT clearance. • There is need for working landlines • “Keep records!!!!!!!!!!!!!!”
Forbes	<ul style="list-style-type: none"> • “Put competent staff who will listen to clients and are able to justify their decisions so that there is no need to escalate all issues to the Commissioner, especially Forbes”. • Website not easily accessible • Add more staff • Duty calculations
Beitbridge	<ul style="list-style-type: none"> • Border clearing system needs improvement

- Efficiency in handling queries
- Quick release of trucks
- Reduce corruption
- “Stop imposing prices on cars”
- “Reduce the TIP and remove useless insurance for cars that we bring into Zimbabwe on a temporary basis especially when one has insurance that covers the SADC region, that insurance is useless”
- Minimise unnecessary and bribery seeking delays
- “Should not treat customers/the general public like criminal suspects all the time”
- Transparency
- “Use 80/20 rule when checking goods at port of entry”
- Staff courteousness
- Add more staff
- “The email addresses displayed on your doors are never replied to. I have written over ten times. Perhaps a message to show a customer that their email has been received and attended to within a time frame would help”

Conclusions

The findings from the survey show that taxpayers are generally satisfied with ZIMRA’s services. However, they have expressed dissatisfaction with inefficiency of the e-services platform and the time taken to resolve customer queries. Also, of notable concern is the failure by employees to respond to customer emails on time and to answer telephone calls.

Recommendations

SPSS Zimbabwe proposes the following recommendations:

- i) Immediate upgrade of the e-services platform
- ii) The Authority should put in place a complaints handling mechanism which enables customer queries to be attended to and resolved timeously.
- iii) The IT department should resolve the issue of bouncing emails with immediate effect.
- iv) The Authority should hold more client education workshops to boost compliance.
- v) The Authority should engage more suppliers of fiscal devices so that they can be easily accessed at competitive prices.
- vi) Employees should always be available to respond to emails and telephone calls.
- vii) The ITF 263 should be easily accessible.
- viii) The ZIMRA website should be regularly updated so that it always contains relevant information.
- ix) The Authority should open service centres throughout the country
- x) ZIMRA should communicate with taxpayers before implementing any new tax laws.
- xi) Management should ensure that employees are constantly trained in customer care.
- xii) The Authority need to carry out a census of all operating business entities in order to come up with a fresh database which will subsequently enhance communication between ZIMRA and taxpayers thereby boosting compliance.
- xiii) ZIMRA should incorporate various media in creating awareness of the I am for Zero, Fiscalisation and Tax in Forex campaigns.

Appendix A: Questionnaire for Taxpayers

<div style="text-align: center;">  <p>SPSS</p> <p>ZIMBABWE</p> <p>Deeper Insights. Smarter Decisions.</p> </div>	<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	<ol style="list-style-type: none"> 1. ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.

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

	<p>5. Thinking about this last time that you made a complaint to ZIMRA; how satisfied were you with the way your complaint/problem was resolved?</p> <ul style="list-style-type: none"> • Very dissatisfied • Dissatisfied • Neither satisfied nor dissatisfied • Satisfied • Very Satisfied 																																					
Physical Facilities	1. ZIMRA physical facilities (i.e. offices, reception etc.) are very good.																																					
Communication	<table border="1"> <tr> <td rowspan="5">1. Which of the following statements best describes your impression of communications within ZIMRA?</td> <td>ZIMRA keeps customers fully informed</td> </tr> <tr> <td>ZIMRA keeps customers fairly well informed</td> </tr> <tr> <td>ZIMRA keeps customers adequately informed</td> </tr> <tr> <td>ZIMRA gives customers only a limited amount of information</td> </tr> <tr> <td>ZIMRA doesn't tell customers much at all about what is happening</td> </tr> </table> <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		
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																																					
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	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																																						

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)		

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

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