

# Client Satisfaction Survey Report

## 2022- Third Quarter

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**For:**



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## Executive Summary

SPSS Zimbabwe carried out a client satisfaction survey on behalf of ZIMRA for the Third quarter of 2022. The main objective of the study was to assess taxpayers' perception of ZIMRA's quality of service delivery and whether their service expectations were being met. 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 a few open ended questions which constituted the qualitative part of the survey. Primary data collection was performed 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 1531 respondents. This sample size is sufficient to produce statistically significant results which can be generalized to the whole population i.e. ZIMRA clients.

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

## Key Findings

The calculated Customer Satisfaction Index (CSI) was 66.1%. This figure is slightly higher than the previous score which was 65.8%. The customer satisfaction index for each region was as follows; Region 1 (62.4%), Region 2 (64.0%), Region 3 (69.5%), Beitbridge (54.8%), Head office (61.6%) and Forbes 58.5%. The Corruption Perception Index (CPI) for the Third Quarter was 34.9% which is significantly lower than the previous score which was 41.8%. The corruption perception index for each region was also computed and the results were as follows; Region 1 (35.1%), Region 2 (27.3%), Region 3 (27.9%), Head Office (36.7%), Beitbridge (43.1%) and Forbes (36.4%).

The survey results show that most of the taxpayers are not satisfied with the time taken by staff to respond to email requests and also with the delay in resolving customer queries. A significant proportion of customers have expressed dissatisfaction with the time taken in processing of the Capital Gains Tax.

Based on the findings, most of the respondents are not aware of the "I am for Zero" campaign. The "Tax in Forex Campaign" has been met with mixed views. Some of the respondents have embraced it as a good initiative in raising foreign currency for the country whilst others have cited that it undermines the value of our own local currency. The price of fiscal gadgets have been mentioned as the major hindrance to Fiscalisation. The majority of taxpayers from the SMEs category are of the view that fiscal machines should be acquired at a subsidized cost.

Taxpayers have expressed dissatisfaction with the frequent mishandling of client documents by ZIMRA staff. The majority of respondents are finding it difficult to obtain Tax Clearance certificates in time due to the inefficiency of the e-services portal.

## Conclusions

The findings from the survey show that customer satisfaction has slightly improved in comparison with the previous results. However, customers are dissatisfied with the time taken by ZIMRA staff to address their issues. ZIMRA staff are also taking time to respond to emails. Based on the findings, ZIMRA is making progress in its fight against corruption. The corruption perception index have significantly reduced as compared to the previous score. The e-services

portal is still performing below customer expectation. Overall, taxpayers have rated ZIMRA's service delivery as satisfactory.

### Recommendations

ZIMRA should educate the public about tax through social media campaigns, road shows, newspapers, ZIMRA website and TV shows. ZIMRA staff needs constant training in customer care so that they develop skills in engaging with customers and resolving their issues with empathy and care. ZIMRA management should ensure that staff are treating customers with respect in order to encourage voluntary compliance. The Authority should set up time limits within which queries should be resolved. ZIMRA should also setup time limits within which emails should be responded to. The e-services platform should be upgraded to so that it improves in functionality and efficiency. Effective communication with the public can be achieved through the use of the ZIMRA website, social media, SMS, newspaper, road shows etc. Staff should always be available in offices to attend to customers. The ZIMRA website should be constantly updated so that it always contains relevant information. The ZIMRA website should also have an interactive Live Chat application and it should be optimized for mobile to improve visitors' experience. The Authority should establish time limits within which the CGT should be processed. Lastly, ZIMRA should continue with its fight against corruption within the organization.

### 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 1531 taxpayers completed the survey representing a 76.6% 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. The results show that the majority of the respondents were males (69.6%). It is also evident from Figure 1 that most of the participants in the survey were aged between 36 and 45 years.

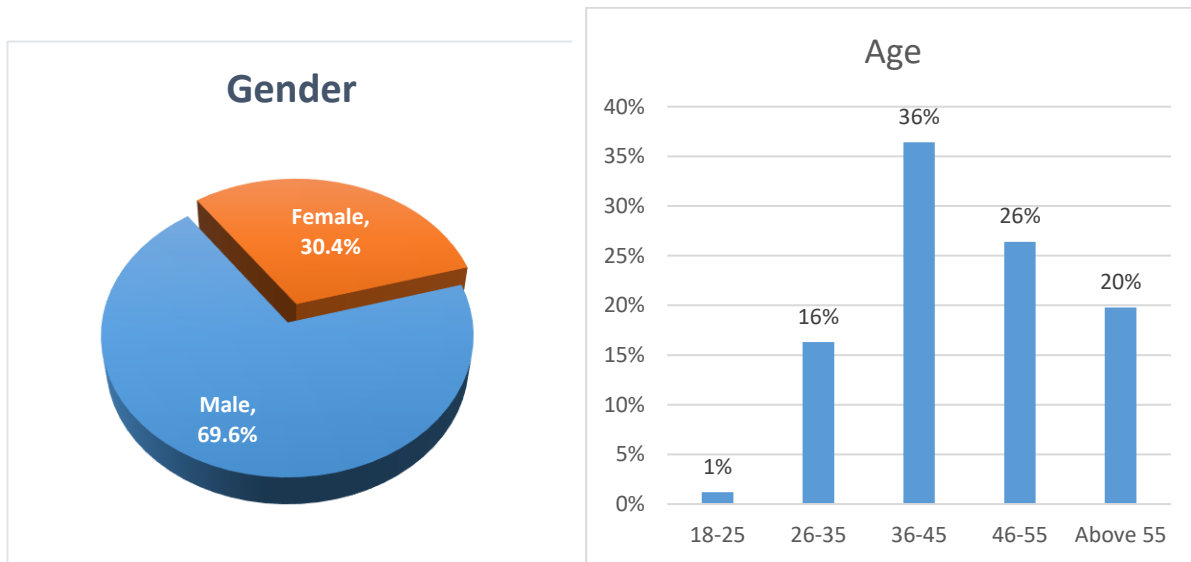


Figure 1: Distribution of Respondents by Gender and Age

### Level of Education and Category of business

The figure below shows the distribution of respondents by education and category of business.

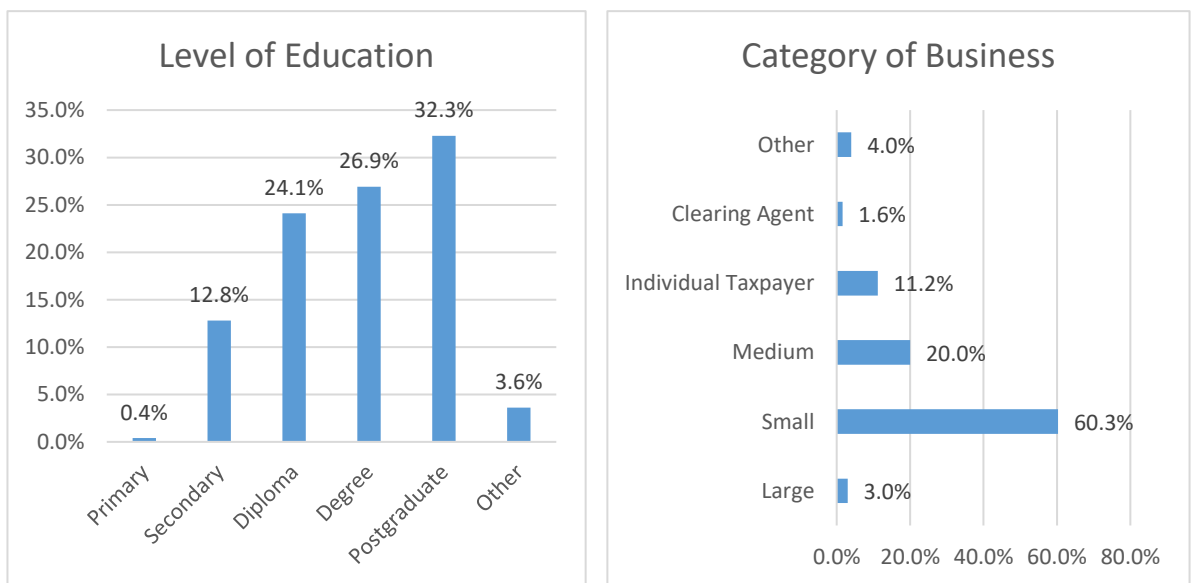


Figure 2: Distribution of Respondents by Level of Education and Category of Business

As depicted in Figure 2, approximately 85% of the respondents have attained tertiary education and also the majority of the participants were in the small business category.

### Distribution by Sector

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

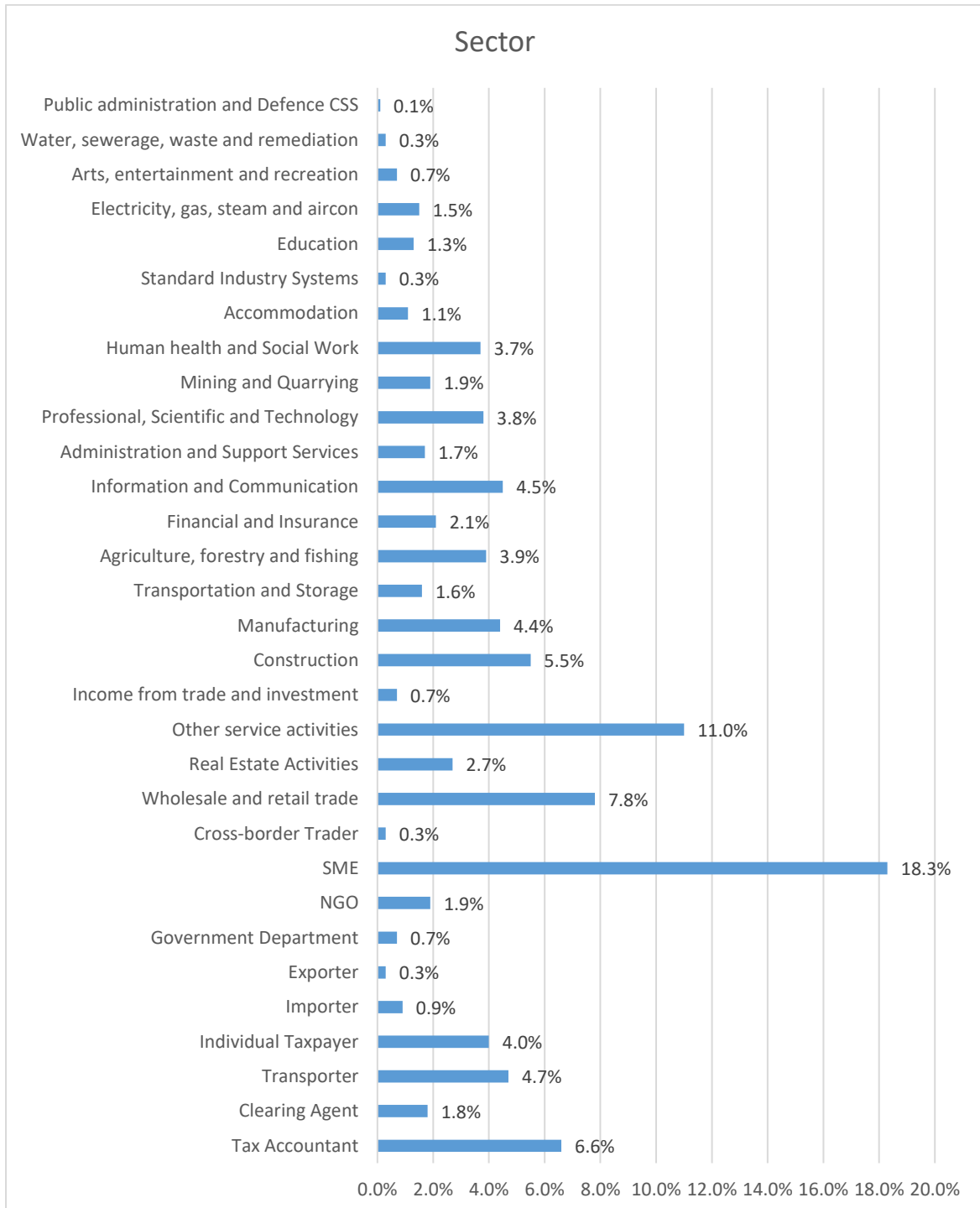


Figure 3: Distribution by sector

The results show that the majority of businesses were in the SMEs sector.

### Mean Score for Each Statement

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

Table 1: Mean Score for Each Survey Statement

Survey Question	Mean
ZIMRA employees handle customers courteously	3.39
ZIMRA employees are always willing to help customers	3.32
ZIMRA employees strive to exceed customer expectations.	3.03
ZIMRA employees are very good listeners	3.18
ZIMRA Employees strongly believe in “Customer First” principle	2.95
The employees of ZIMRA are always accessible through emails and phones	2.93
ZIMRA employees have the capacity to handle customers’ needs.	3.30
Number of ZIMRA employees is sufficient for providing an effective service at this station	3.23
ZIMRA office ours are conducive	3.46
ZIMRA employees quickly respond to our service requests	2.79
ZIMRA service is generally fast	2.59
**ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.	3.11
Quality of service in ZIMRA is high	2.91
ZIMRA employees at this station know their job well	3.51
ZIMRA employees are of high integrity	3.09
ZIMRA discharge their duties in a fair and impartial manner	3.12
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	2.37
The Fiscal Devices are very efficient	3.07
The ASCUDA system is very efficient	3.05
The E-road Cargo Manifest system is very efficient	3.20
ZIMRA Econet Ownai Platform is very efficient	3.06
ZIMRA Netone One money platform is very efficient	3.20

### 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

The results in Table 3 show that only 36.5% of the respondents agree that ZIMRA employees believe in “Customer First” principle and that around 40% of the customers believe that ZIMRA employees strive to exceed customer expectations.

Table 3: Staff Attitude

	Agree	Neutral	Disagree
ZIMRA employees handle customers courteously	60.3%	21.2%	18.5%
ZIMRA employees are always willing to help customers	56%	22.1%	21.9%
ZIMRA employees strive to exceed customer expectations.	39.1%	28.8%	32.1%
ZIMRA employees are very good listeners	47.3%	27.1%	25.6%
ZIMRA Employees strongly believe in “Customer First” principle	36.5%	29.5%	34.0%

### Service Delivery

As indicated in Table 4 below, ZIMRA employees should improve on accessibility through either telephones or emails. The survey findings confirm that some of the ZIMRA stations are understaffed.

Table 4: Service Delivery

	Agree	Neutral	Disagree
The employees of ZIMRA are always accessible through emails and phones	43.1%	18.1%	38.8%
ZIMRA employees have the capacity to handle customers’ needs.	55.4%	21.4%	23.2%
Number of ZIMRA employees is sufficient for providing an effective service at this station	49.9%	26.2%	23.9%
ZIMRA office ours are conducive	65.2%	17.4%	17.4%

### Speed of Service

Speed of service delivery is one of the major contributors to client satisfaction. Respondents were asked to rate their level of satisfaction with ZIMRA’s speed of service delivery. The results are displayed in Table 5 below.

Table 5: Speed of Service

	Agree	Neutral	Disagree
ZIMRA employees quickly respond to our service requests	33.8%	22.1%	44.1%

ZIMRA service is generally fast	25.5%	22.2%	52.3%
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Roughly a quarter (25.5%) of the customers are in agreement that ZIMRA service is fast. Respondents have complained about slow clearing of goods at border stations and the long winding queues especially at Kurima House. Thus the Authority should work on improving on this aspect of service delivery.

### Perception Towards Corruption

During the survey administration, respondents were asked if ZIMRA officials expect bribes for them to perform their duties. The results in Table 6 show that on average 24% of the respondents are in agreement that ZIMRA officials are corrupt.

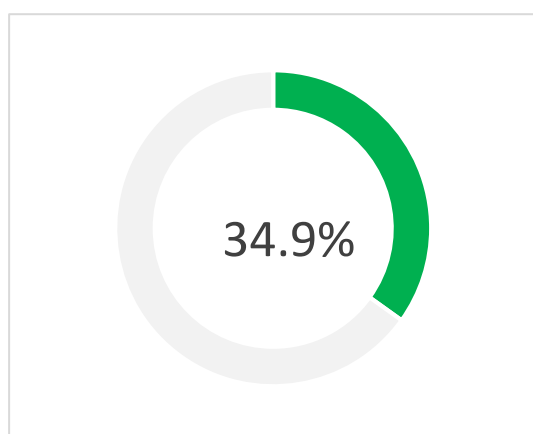
Table 6: Perception Towards Corruption

	Agree	Neutral	Disagree
ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.	24.4%	37.7%	37.9%

The findings from the survey show that corruption is more concentrated at the country's ports of entry.

### Corruption Perception Index

Customers were asked to rate their perception level of corruption at their respective stations on a 10-Point scale. Figure 4 shows the Corruption Perception Index score.



The Corruption Perception Index was calculated and the result was 3.49 which translates to 34.9%. This figure has significantly reduced as compared to the previous score which was 41.8%. This shows that the Authority is making strides in fighting corruption within the organization.

Figure 4: Corruption Perception Index

### Quality of Service

As shown in Table 7 below, only 34.2% of the respondents believe that the quality of service in ZIMRA is high. This shows that ZIMRA should put more effort in improving its systems and processes in order to enhance customer experience.

Table 7: Quality of Service

	Agree	Neutral	Disagree
Quality of service in ZIMRA is high	34.2%	30.8%	35.0%

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### Staff Knowledge

As shown below, about 62% of the participants acknowledge that ZIMRA employees have adequate knowledge of their tasks. There were numerous complaints by respondents that some of the employees do not know their jobs very well.

Table 8: Staff Knowledge

	Agree	Neutral	Disagree
ZIMRA employees at this station know their job well.	61.9%	26.2%	11.9%

### ZIMRA Physical Facilities

One of the major contributors to client satisfaction is the ambience of physical facilities. As shown in Table 9, roughly half (52.6%) the number of the respondents have rated ZIMRA physical facilities as very good.

Table 9: Physical Facilities

	Agree	Neutral	Disagree
ZIMRA physical facilities (i.e. offices, reception, toilets etc.) are very good.	52.6%	29.9%	17.5%

A considerable number of participants have cited poor furniture and dilapidate infrastructure at some of ZIMRA stations especially Kurima and Head Office.

### Integrity and Fairness

Table 10: Integrity and Fairness

	Agree	Neutral	Disagree
ZIMRA employees are of high integrity	37.0%	38.8%	24.2%
ZIMRA discharge their duties in a fair and impartial manner	41.0%	35.2%	23.8%

The results in Table 10 show that approximately 40% of the respondents believe that ZIMRA employees are of high integrity and that they execute their duties in a fair and impartial manner.

### Efficiency of ZIMRA Systems

The table below shows the customer ratings of the efficiency of ZIMRA systems.

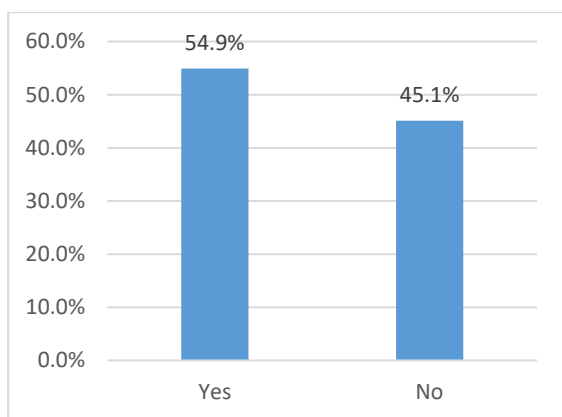
Table 11: Efficiency of ZIMRA Systems

	Agree	Neutral	Disagree
ZIMRA e-services platform is very efficient	30.4%	16.3%	59.3%
The Fiscal Devices are very efficient	43.3%	30.6%	26.1%
The ASCUDA system is very efficient	36.3%	39.8%	23.9%
The electronic cargo tracking system is very efficient	37.3%	48.7%	14.0%
ZIMRA Econet Ownai Platform is very efficient	29.9%	52.3%	17.7%
ZIMRA Netone One money platform is very efficient	35.3%	49.4%	15.2%

The results displayed in Table 11 show that ZIMRA systems especially the e-services platform are generally inefficient. The greater part of customer complaints were on the inefficiency of the e-services portal. Respondents have complained that the e-services portal is always down or congested. The portal needs to be upgraded so that it can handle large traffic.

### Accessibility of ZIMRA Information

Respondents were asked whether they were able get all the relevant information on the ZIMRA website. The results are displayed in the figure below.



The results in Figure 5 shows that ZIMRA should improve in information dissemination since only 55% of the respondents highlighted that they were able to get all the relevant information from the ZIMRA website. The website should contain up to date information for all categories of taxpayers.

Figure 5: Accessibility of ZIMRA Information

### Reasons for Visiting the Website

Respondents were asked about their reasons for visiting the ZIMRA website. The results are displayed in the figure below.

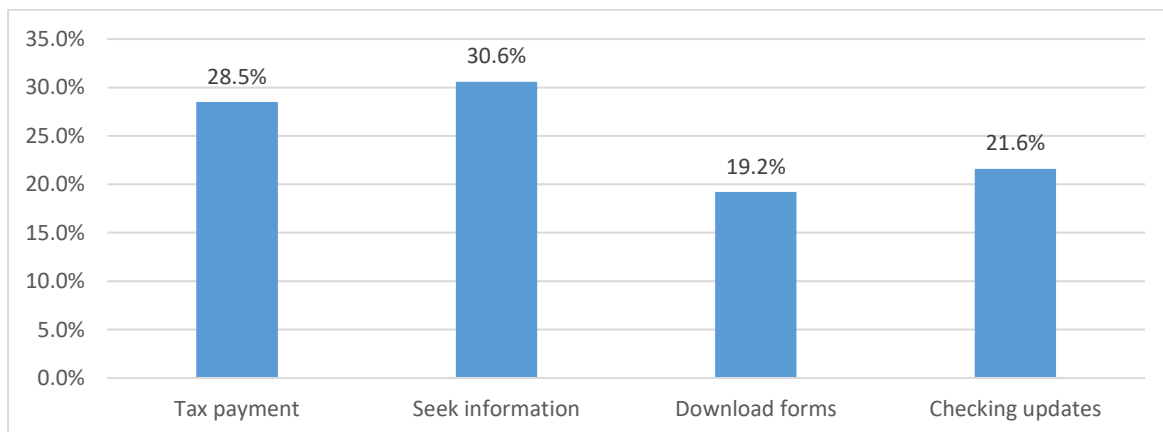


Figure 6: Reasons for visiting the website

Most of the respondents visited the website in search of information followed by those who will be making tax payments. Thus the website should be constantly updated so that it always contains relevant information.

### Suggested Ways of improving the ZIMRA website

Customers were asked to suggest ways in which they feel could improve the ZIMRA website. The table below summarizes the responses from the participants.

- Provide editable forms rather than PDF only.
- Make it easily accessible
- They should have a 24/7 online chat box to assist clients.
- They should keep the website updated on a regular basis
- Reduce downtime
- Keep on upgrading for easy accessibility
- The system should be constantly upgraded so that it is always fast and efficient
- The e-services portal must be available all the time
- The website should be compatible with mobile devices
- Update the site regularly in response to legislative changes.
- By making the website more user friendly
- Include audio information
- Upload tutorial videos on the current calculations of different tax heads, especially in this multicurrency system
- ZIMRA website should contain duty percentages on all products so that one can access the figures before importing stuff.
- The e-services platform should be upgraded so that it can handle large traffic during peak periods.
- Tax information on the website should be presented in simplified language.
- The website should contain all necessary forms.

### Complaints Handling and Resolution

Respondents were asked whether they have encountered a problem with the Authority in the last two months. They were also asked about the nature of the complaint and whether they had reported the issue to ZIMRA. The results in Figure 7 show that customers are frequently encountering problems with e-services portal which is always down especially during peak periods. Also the results indicate that taxpayers always face challenges in obtaining tax clearance certificates timeously.

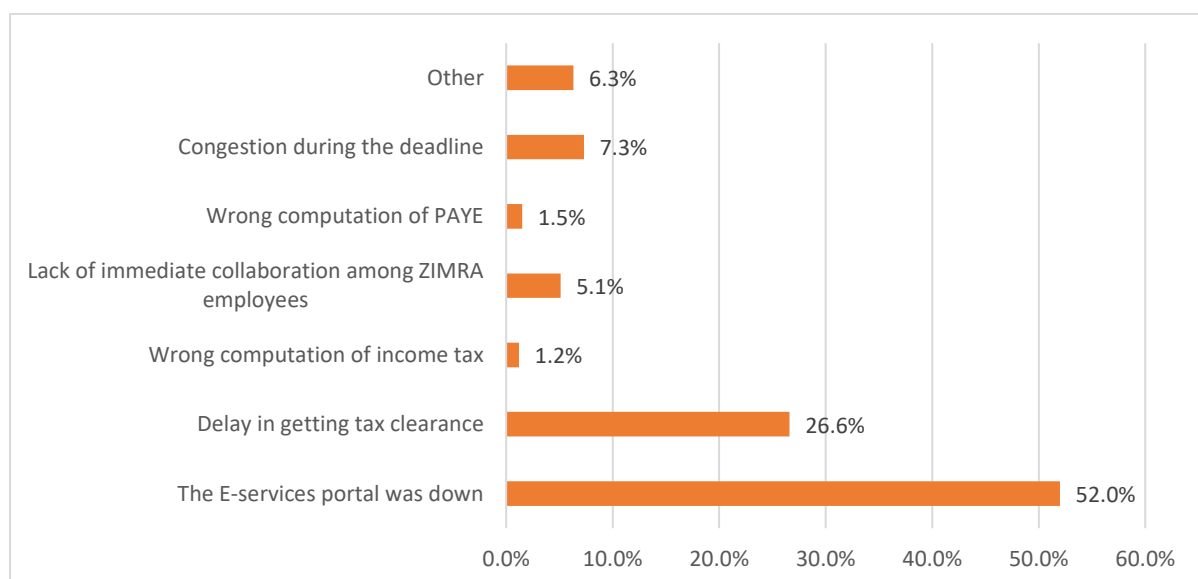


Figure 7: Frequently encountered problems



### Channel Used to Lodge Complaint

Respondents were further asked about the channels they have used to lodge their complaints. The results are displayed Figure 8 below. As depicted in the figure below, most of the complainants lodged their queries through the email followed by telephone. Thus ZIMRA staff should strive to act on emails received in a timely manner in order to increase customer satisfaction. Staff should also answer telephone calls in a timely manner.

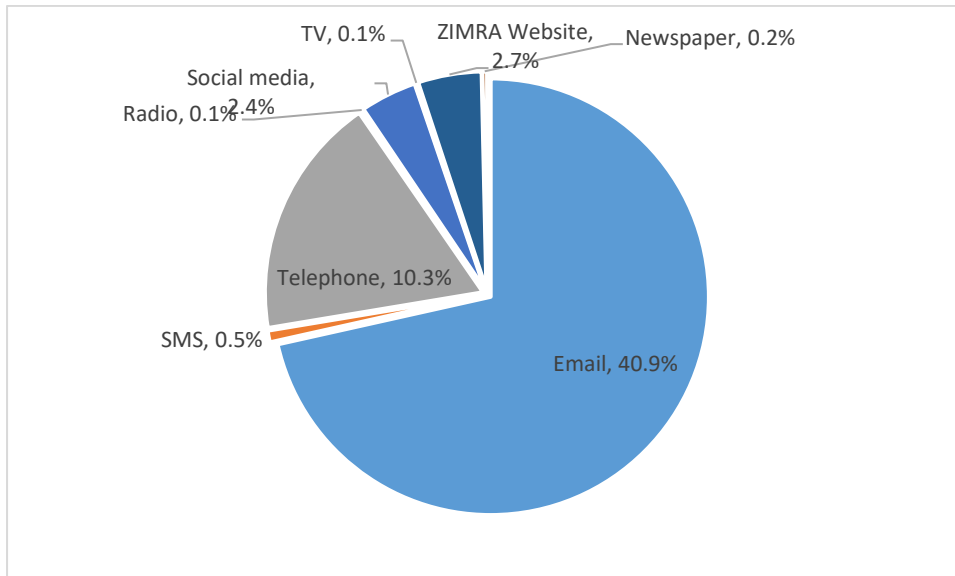


Figure 8: Channels Used to Lodge Complaints

### Speed of Complaint Resolution

Taxpayers were also asked about how long it took for their complaints to be resolved. The results are displayed in the Figure 9 below.

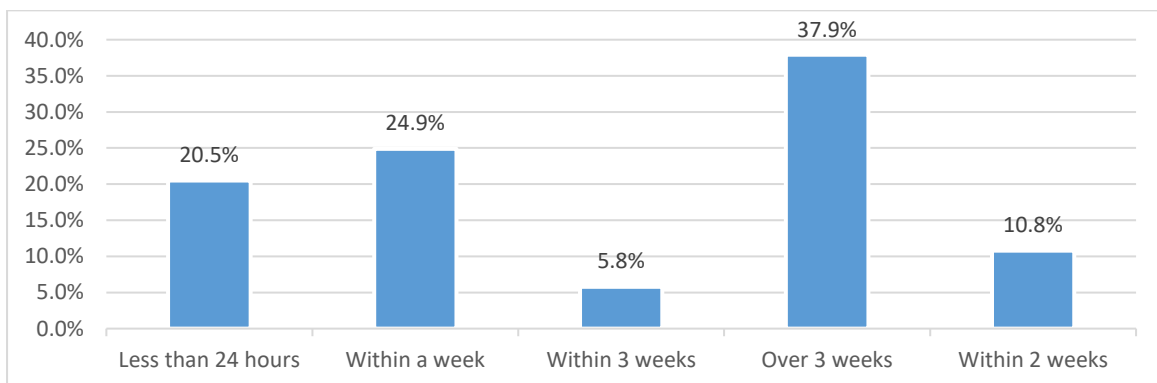
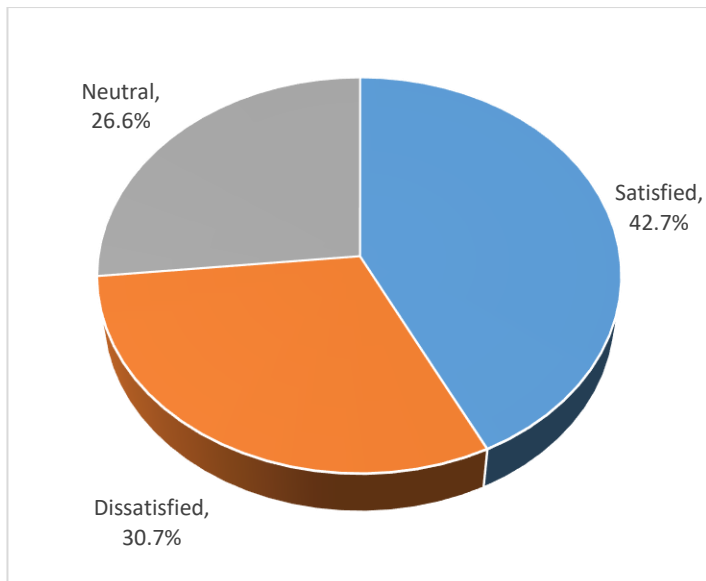


Figure 9: Speed of complaint resolution

### Level of Satisfaction with Speed of Complaint Resolution

Respondents were further asked about their level of satisfaction with the way their complaints were resolved.



As shown in Figure 10, 42.7% of the complainants were satisfied with the way their queries were resolved whilst 30.7% expressed dissatisfaction with the time taken to resolve their queries. A considerable number of respondents have complained that liaison officers take several weeks to respond to emails. Some of the participants cited that they did not get a response at all.

Figure 10: Level of Satisfaction with Speed of Complaint Resolution

### Communication

During the survey administration, each taxpayer was asked to select from a list the best statement which he/she feels best describes the way ZIMRA disseminates information to the public. The distribution of responses is shown in the figure below.

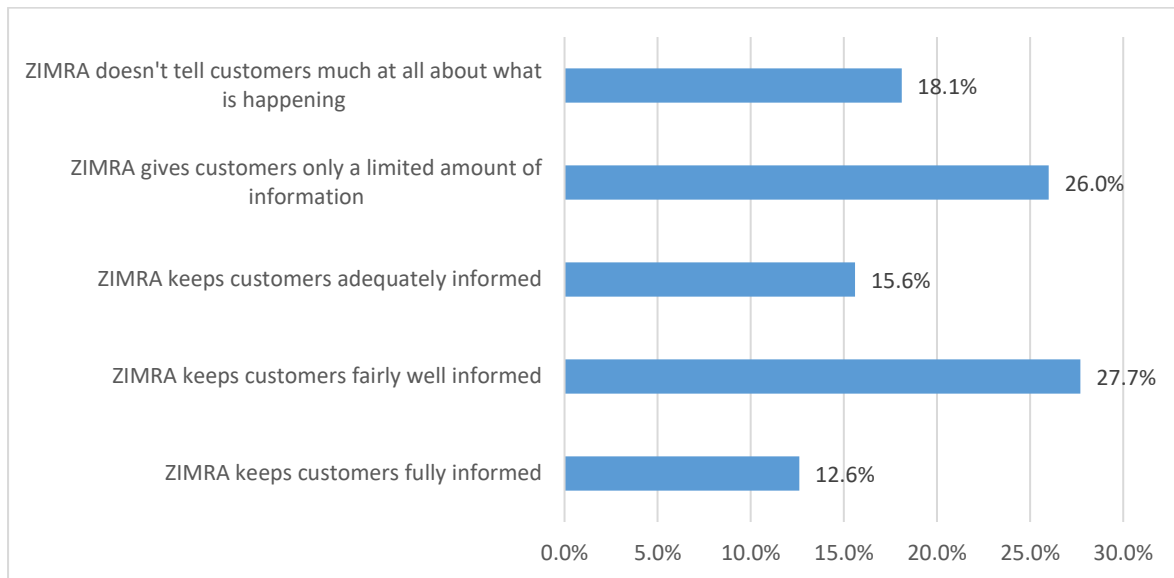


Figure 11: Communication

As depicted in Figure 11, roughly 28% of the respondents believe that ZIMRA keeps customers fairly well informed whereas 26% of the participants are of the opinion that ZIMRA gives customers only a limited amount of information. Regrettably, approximately 13% of the respondents believe that ZIMRA keeps its customers fully informed. These findings show that ZIMRA should improve on the aspect of timely communication with the public.

### Preferred Channel of Communication

The most preferred channel of communication is the email followed by the ZIMRA website. However ZIMRA should embrace all modes of communication in order to capture other taxpayers who do not have access to the internet.

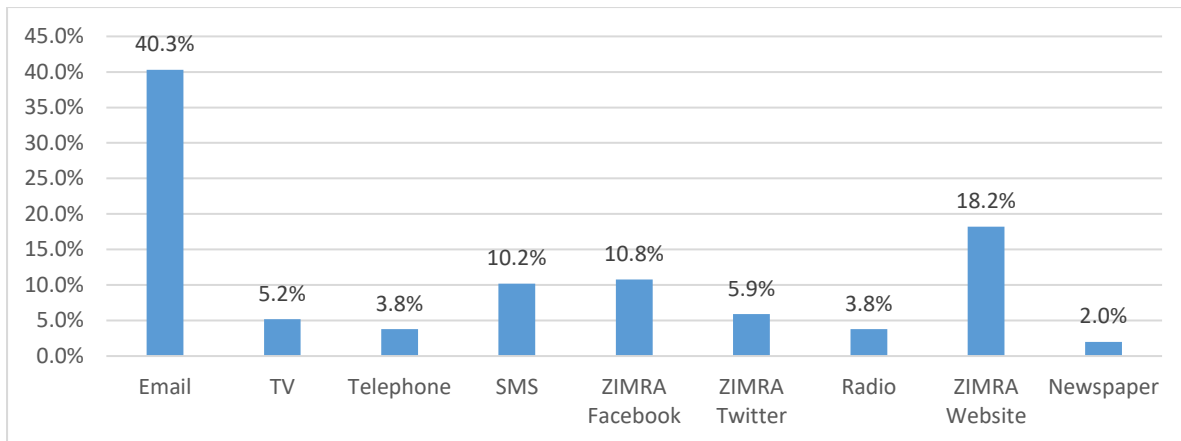


Figure 12: Preferred Channel of Communication

### Awareness of the “Fiscalisation Campaign”

Respondents were asked about their knowledge of the Fiscalisation campaign. They were also further asked about the source of awareness of the campaign. The results are displayed in Figure 13 below.

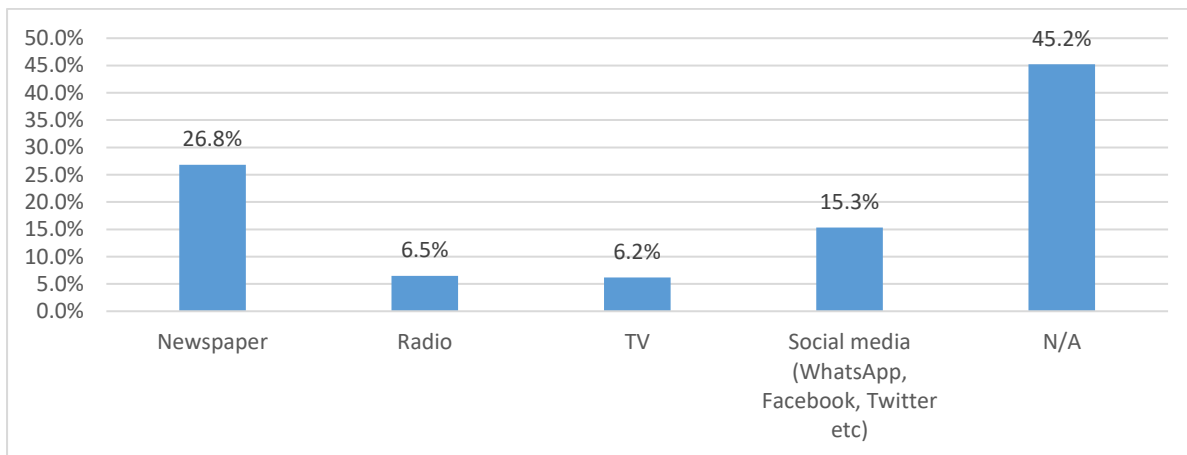


Figure 13: Source of Awareness of the Fiscalisation Campaign

The results show that roughly 45% of the respondents were not aware of the campaign whilst 55% awareness. The majority of the respondents who were aware of the campaign cited the newspaper as their source of awareness.

### Views on “Fiscalisation Campaign”

Most of the respondents who were aware of the Fiscalisation campaign expressed positive views about it. The table below displays some of the notable comments from the respondents.

Table 12: Taxpayer Views on Fiscalisation Campaign

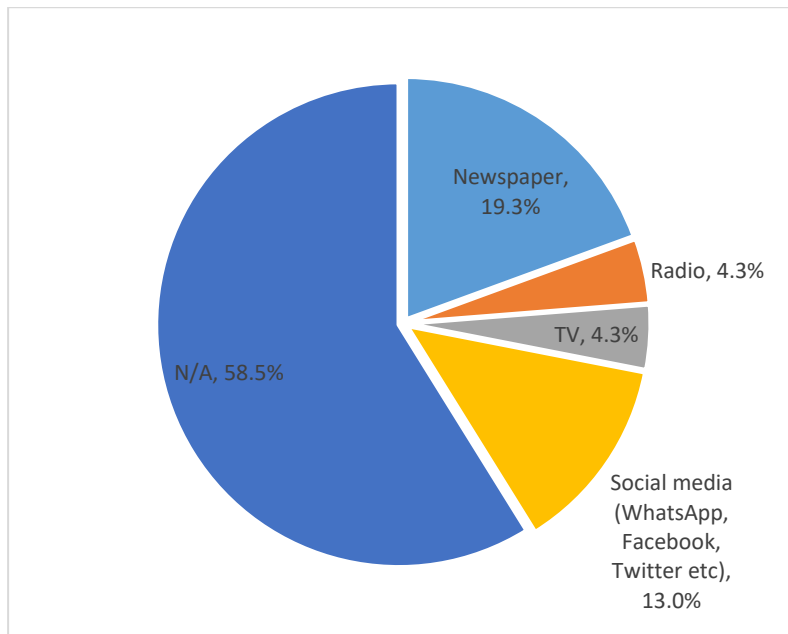
Positive Views	Negative Views
<ul style="list-style-type: none"> <li>• It helps in compliance with VAT regulations</li> <li>• Every point receiving taxable revenue should be fiscalized to avoid tax evasion</li> <li>• It is good to capture all transactions at source</li> </ul>	<ul style="list-style-type: none"> <li>• Fiscalisation is not very practical for consultants who do not get paid in cash and some time can only be paid about five times a year.</li> <li>• Destroys business in Zimbabwe</li> <li>• It's a way to destroy small business</li> <li>• It's expensive to buy the gadget</li> </ul>

- It brings transparency
- Makes revenue collection easy.
- Every VAT clients should have a fiscalised gadget
- It is a modern way of making taxpayers accountable in real time
- A sign of professionalism and adherence to technology
- The objective is good but implementation is poor due to ZIMRA IT platform not coping



### Knowledge of the Tax in Forex Campaign

Respondents were also asked about their awareness of the Tax in Forex campaign. The results are shown in Figure 14 below.



As shown in Figure 14, the majority (58.5%) of the respondents were not aware of the Tax in forex campaign. Of the remaining 41.5% of the participants who were aware of the campaign, 19.3% acquired knowledge of the Tax in Forex campaign through the newspaper whilst 13% got to know about it through social media platforms.

Figure 14: Knowledge of the Tax in Forex Campaign

### Views on “Tax in Forex Campaign”

Respondents were further asked about their perceptions of the Tax in Forex campaign. The responses show that most of the participants have negative perception about the campaign. Table 17 below shows the taxpayer views about the Tax in Forex campaign.

Table 13: Views on Tax in Forex Campaign

Positive Views	Negative Views
<ul style="list-style-type: none"> <li>• Forex revenue should have its taxes also in forex</li> <li>• It is fair if you are paid in foreign currency</li> </ul>	<ul style="list-style-type: none"> <li>• Tax in Forex is detrimental to net importers as it reduces our ability to pay our suppliers.</li> <li>• Not fair when transacting in local currency</li> </ul>

- Fair but Zimbabwe tax rates are too high and too many
- It increases foreign currency in the country

- The campaign does not promote the use of Zimbabwe's own currency
- Not all of us have access to Forex and besides tax in foreign currency is high
- It's too involving especially when preparing the returns and the financial statements, since we use both currencies
- Government must first dollarize before demanding tax in forex
- It is inconsistent with government directive on use of local currency
- It does not support the stability of local currency
- It shows double standards. Why not charge the tax in the local currency and use the official rate if all parties are confident that the official rate is a true reflection of value.
- Unfairly stripping businesses

#### Awareness of the "I am for Zero Campaign"

The results in Figure 15 show that most (68.5%) of the respondents have no knowledge of the "I am for Zero" campaign. On the other hand, 11% and 9% of the respondents got to know about the campaign through other media and the newspaper respectively. Thus the Authority should embrace various media in educating the public about the campaign.

#### Views about "I am for Zero Campaign"

Below are some of the respondents' views about the I am for Zero campaign.

- It informs the public of the need to shun underhand dealings
- It's a fantastic campaign flawed by inconsistencies
- Its good move done by the Authority
- The campaign should be supported by action and not appear to be on paper only
- A good move to curb corruption
- Does not work as ZIMRA officers are corrupt
- More education needed
- Progressive in nation building
- Educates taxpayer to conduct their business honestly
- Great! Less corruption more revenue

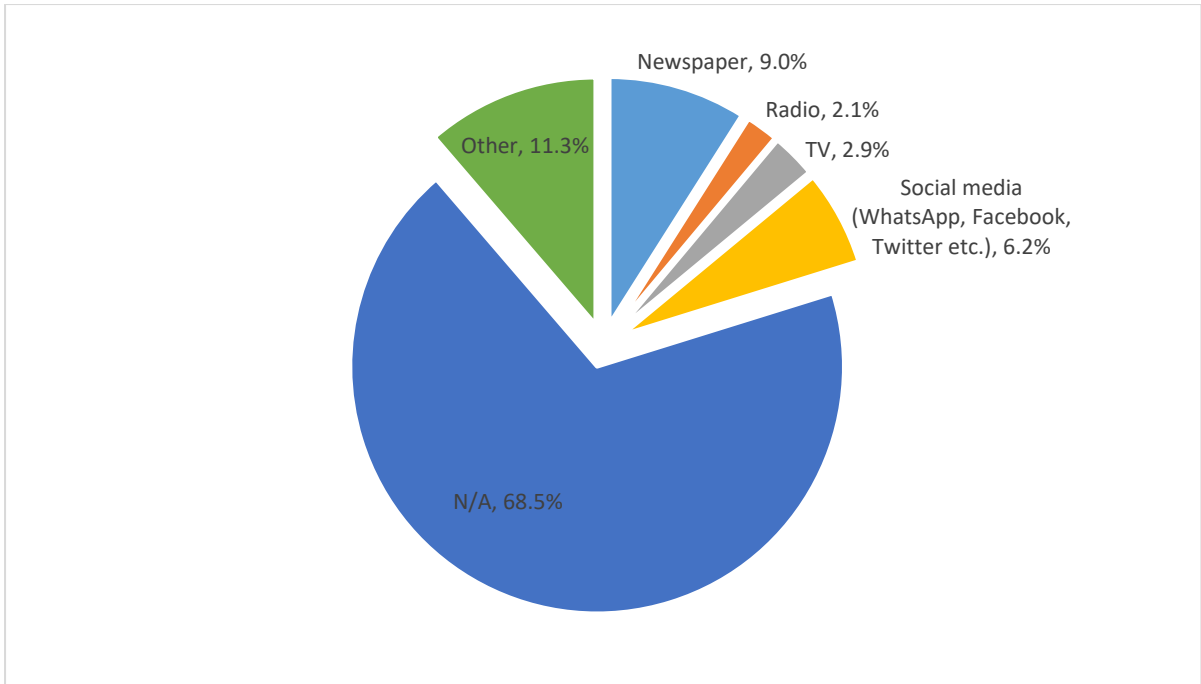
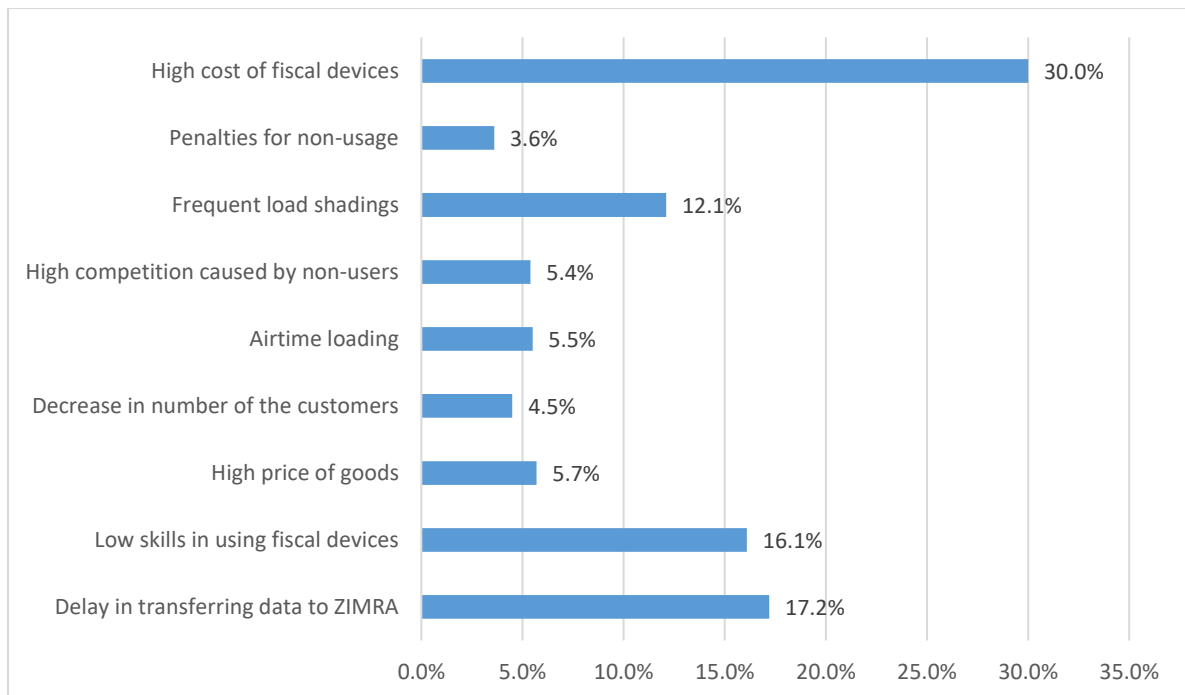


Figure 15: Awareness of the "I am for Zero Campaign"

### Challenges faced by Fiscal Device Users

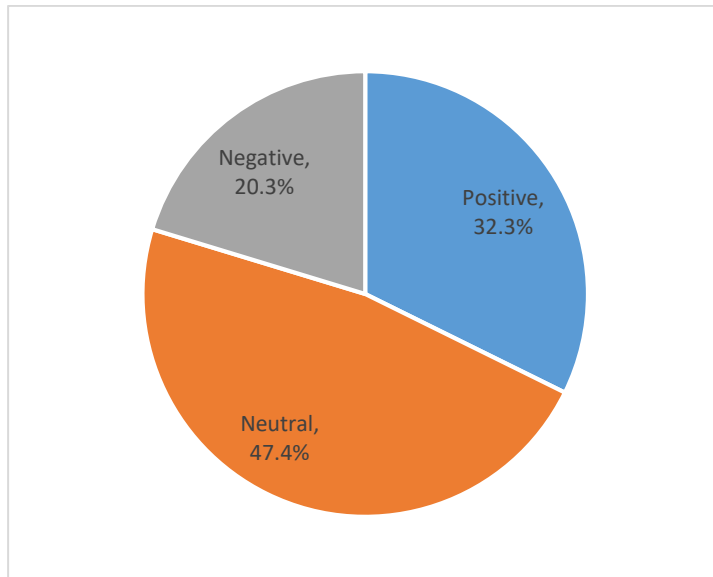
The figure below shows some of the challenges that are frequently encountered by users of fiscal devices. The results in Figure 16 show that generally, taxpayers are dissatisfied with the price of the fiscal gadgets. They also highlighted that the devices sometimes delay in transferring data to ZIMRA. A substantial number of users have indicated that they did not have adequate knowledge of using the devices.

Figure 16: Challenges Faced by Fiscal Device Users



## Taxpayer Perception of ZIMRA

Taxpayers were asked about their overall perception of ZIMRA based on their knowledge of the organization on a 3-point scale from negative to positive. Figure 17 shows the results.



The results in Figure 17 show that most (47.4%) of the respondents gave a neutral response whilst 32.3% had positive views about the organization. About a fifth of the respondents had negative views about ZIMRA.

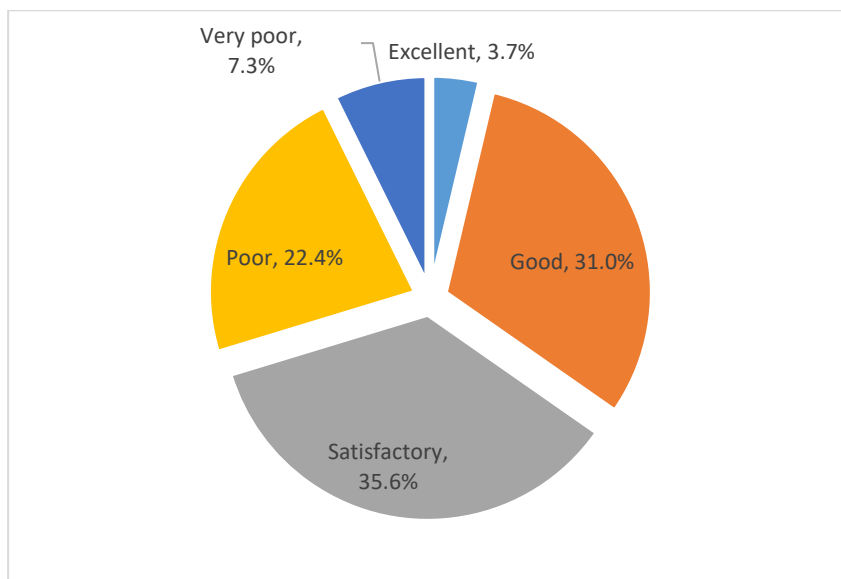
Figure 17: Taxpayer Perception of ZIMRA

Additionally, respondents were prompted to give reasons to justify their responses. Below are some of the notable comments from the participants.

Positive	<ul style="list-style-type: none"> <li>• Good revenue collection based on its ability to surpass targets</li> <li>• ZIMRA has improved in its service provision in the last few years</li> <li>• They are helpful and supportive of their clients</li> <li>• Communication has improved</li> <li>• It is the engine of government funding.</li> <li>• The CG is trying to improve service delivery</li> <li>• At least they are trying their best to deliver good service and hence this survey</li> <li>• ZIMRA is surpassing its tax collection targets year-in year-out enabling the country to raise much needed money for development projects, salaries for civil servants etc.</li> <li>• They are doing the best they can in our bad situation as a country</li> </ul>
Neutral	<ul style="list-style-type: none"> <li>• Sometimes helpful sometimes not</li> <li>• Not quite satisfied as complaints are not promptly attended to.</li> <li>• Service quality depends with the officer attending to the customer.</li> <li>• They have inconsistent service</li> </ul>

	<ul style="list-style-type: none"> <li>• The e-services portal is congested most of the time</li> </ul>
Negative	<ul style="list-style-type: none"> <li>• Lack of professionalism which results in corruption</li> <li>• Taxes have to be paid but on reasonable rates</li> <li>• They give limited information and are not transparent</li> <li>• Landline telephone lines are NEVER answered</li> <li>• Because when it comes to emails they do not respond in time giving correct information</li> <li>• They do not attend to problems and queries expeditiously</li> <li>• ZIMRA is not flexible at problem solving or hearing out customers. It's a one size fits all and it's like you are out to punish citizens at any cost to collect money</li> <li>• The service is very slow. The system is down most of the time</li> <li>• It is one of the most corrupt organizations</li> <li>• The e-filing system is extremely poor. For faster service, the officials expect a bribe</li> </ul>

### Overall Service Delivery



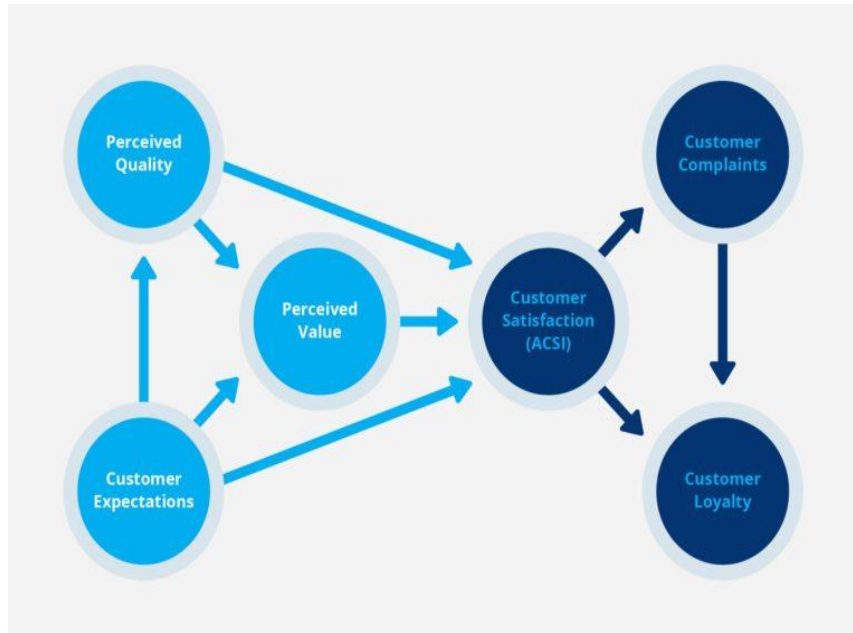
As depicted in Figure 18, roughly 36% of the participants rated the overall service delivery as satisfactory while 31% rated it as good.

Figure 18: 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.



Using the above methodology, the calculated Customer Satisfaction Index (CSI) was **66.1%**. This value is slightly higher than the previous score of **65.8%**.

### Station Satisfaction Scores

Customer Satisfaction Indices for each station were calculated and the results are displayed in Figure 19 below. The results show that Gweru (75.0%), Gwanda (74.7%), Bulawayo Container Depot (74.1%), Kadoma (73.3%), Rusape (73.2%), Hwange (72.4%), Bindura (72.3%), Zvishavane (71.3%) and Kariba (71.1%) had the highest satisfaction scores. On the other hand, Kazungula (53.7%), Forbes (54.7%), Plumtree (57.2%) and Beitbridge Border Post (57.4%) recorded the lowest satisfaction ratings.

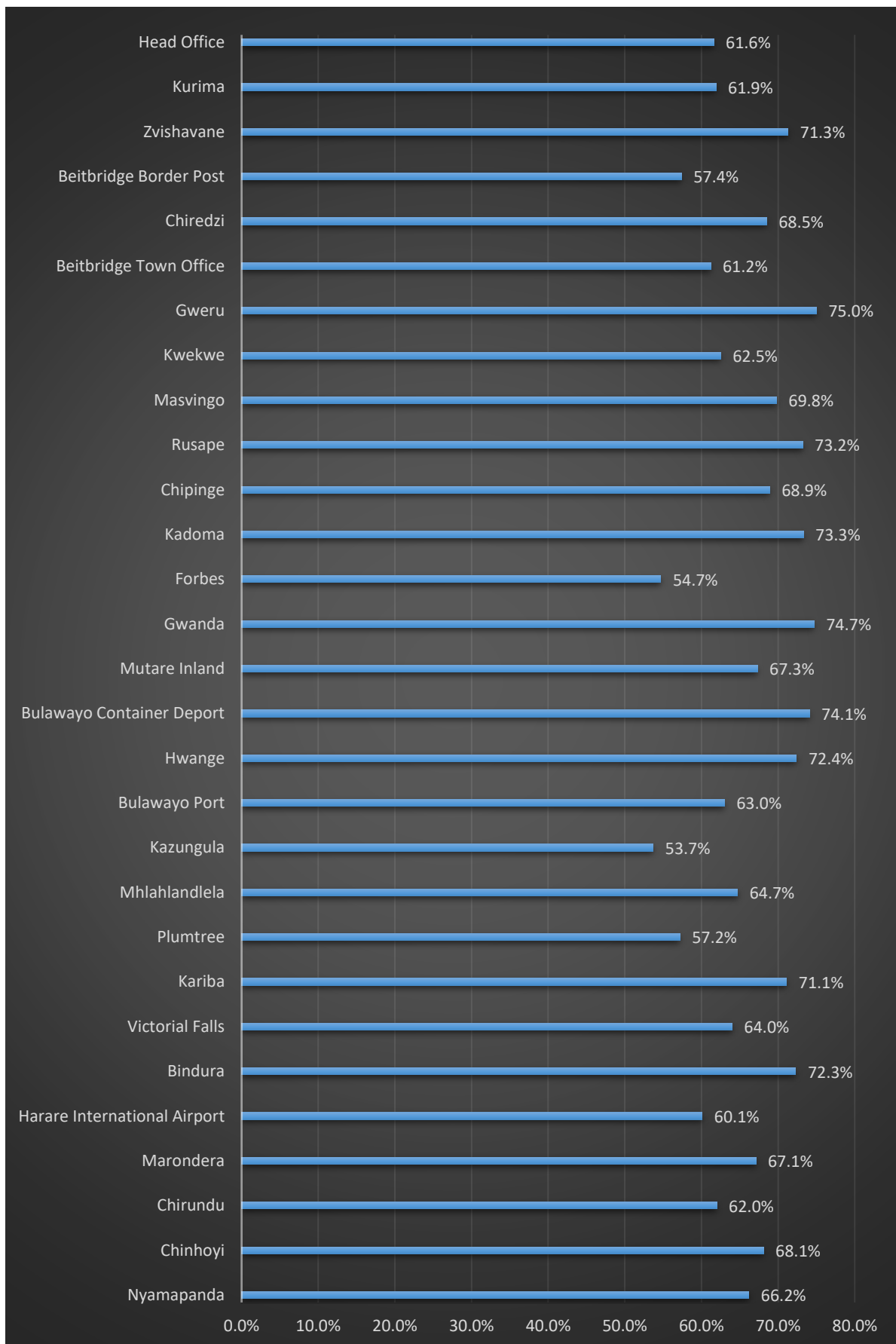


Figure 19: Station Satisfaction Scores

### Customer Satisfaction Index by Region

The figure below shows the customer satisfaction ratings by region.

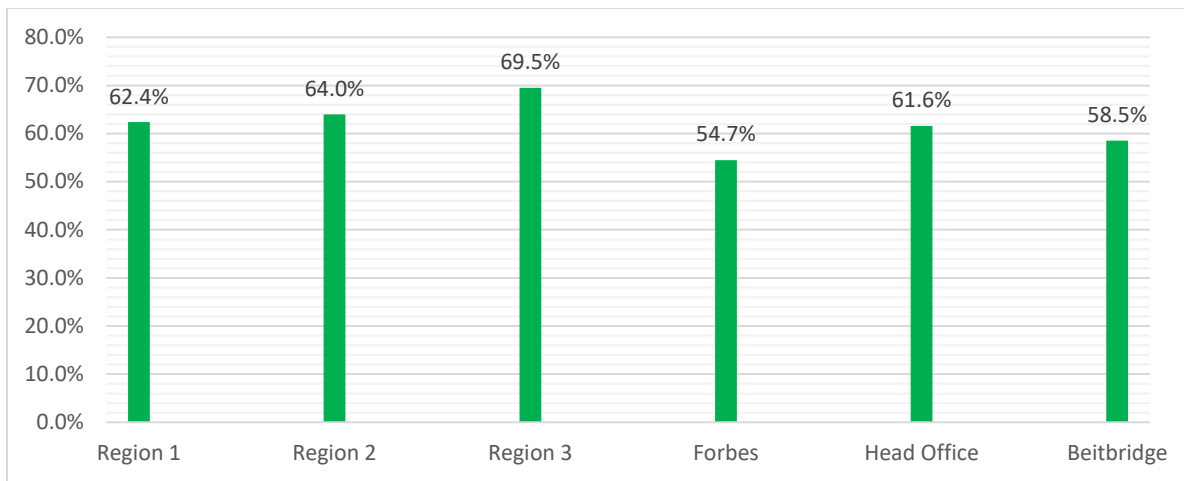


Figure 20: Customer Satisfaction Index by Region

Region 3 (69.5%) and Forbes (54.7%) had the highest and lowest satisfaction scores respectively.

### Corruption Perception Index by Region

The figure below shows the Corruption Perception Index by region.

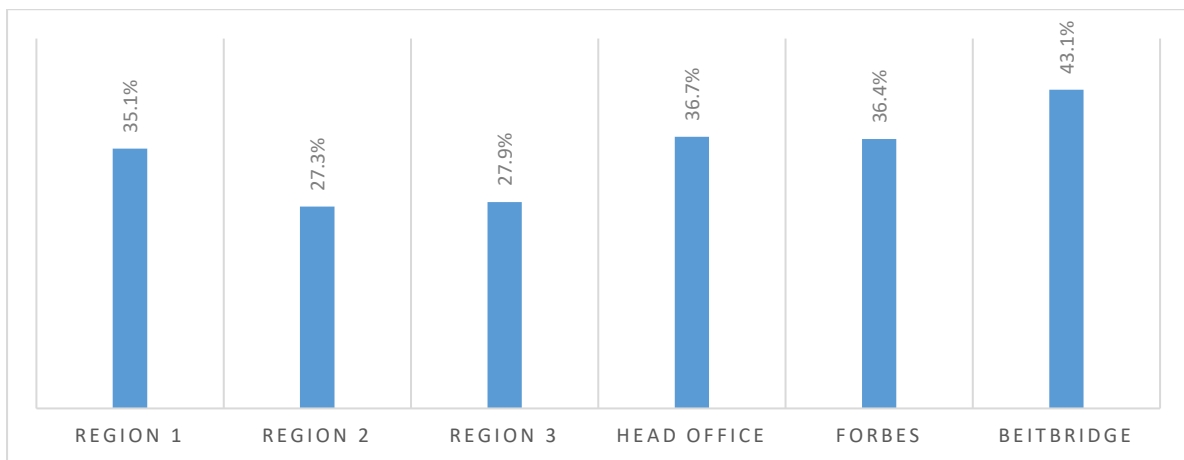


Figure 21: Corruption Perception Index by Region

Beitbridge (43.1%) had the highest Corruption Perception Index whilst Region 2 (27.3%) had the lowest Corruption Perception Index.

### Suggested Areas of Improvement

The last part of the survey asked respondents to highlight areas which they felt required immediate improvement in order to increase customer satisfaction. Listed below are the findings from the survey question.

- ZIMRA should treat customers courteously.
- ZIMRA need to start treating the business community as their Business Partners and start listening to the areas of concern that are forcing businesses to close.
- Reduce tax rates to discourage smuggling
- Staff needs training in customer service

- Establish whistle blowing platforms
- Adopt a Zero tolerance to corruption
- Increase employee salaries so as to reduce level of corruption within ZIMRA.
- Reduce turnaround time to process Bills of Entries in the ASYCUDA system
- Communication on any new changes in Legislation and Procedures.
- Quickly resolve client queries.
- Tax clearance certificates should be issued timeously.
- Improve on speed of clearance of motor vehicles at the border stations.
- Price of fiscal devices should be reduced.
- The e-services platform should be efficient.
- Reduce Line Management.
- Be more educative to small clients and informal businesses
- VAT refund should be attended to in a more
- Offer 24 hours online payment of taxes and duties
- ZIMRA should set up more satellite offices
- Increase speed of service delivery
- Give fiscal devices to SMEs for free
- There is need for online payment platforms such as Visa
- Improve on speed of Customs duty calculation
- Staff should be respectful and not treat customers as criminals
- Harare HQ offices should also cater for regional client queries when they are in Harare
- Access to Liaison Officers must be brought back
- Keep stakeholders updated on any changes in legislature through the website
- The officers need be more knowledgeable
- Vehicle registration should be done at points of entry.
- ZIMRA staff should be at work on time and avoid unnecessary tea and lunch breaks
- Fix the ASYCUDA system which is charging interest and penalties on early payments.
- Front office reception personnel have to improve on customer care
- Liaison officers must act on emails received.
- ZIMRA should send regular email updates on dues.
- Reduce time taken to register new clients
- Related services should be close to each other for customer convenience
- Toilet facilities should be available for ZIMRA clients.
- New registrations should be done online.
- Liaison officers must attend to walk in clients
- Improve on online platforms to keep people from congesting ZIMRA offices
- ZIMRA must have a ZERO policy on system downtime.
- Timeous resolution of issues especially Capital Gains Tax
- More tax education workshops
- Shorten time spent on paying Carbon Tax.
- Decentralize so that not all issues are referred to Harare.
- ZIMRA to work on eradicating the culture of corruption in the organisation
- ZIMRA to establish a 24 hour call centre that is manned by knowledgeable staff.
- Implement mystery customers to catch corrupt employees
- ZIMRA should have an account with every bank for client convenience.
- Receipting of payment should be instant

- Review Tax laws which are too stringent to formal businesses
- ZIMRA should disseminate information to clients through emails and via SMS
- There is need for a balance between pushing for revenue collection and creating a conducive environment for businesses to operate and grow. The 30% penalty is too much.
- Timeframe of assessment of bills of entry must improve.
- Accept values of motor vehicles if there is proof of payment
- Communication should be timely
- Revert to yearly or half yearly tax clearance certification.
- Improve on functionality, accessibility and connectivity of the eservices portal.
- The internet platform must be efficient

### Proposed Areas of Improvement by Region

<b>Beitbridge</b>	<ul style="list-style-type: none"> <li>• Deal decisively with touts</li> <li>• Remove too many check points involving stakeholders within the customs yard</li> <li>• More operating hours even 24 hours service including clearing services</li> <li>• Increase number of ZIMRA officers at the border</li> <li>• There is need for a proper information desk at the border</li> <li>• Reduction of Line Managers.</li> </ul>
<b>Region 1</b>	<ul style="list-style-type: none"> <li>• Need for improvement on the working space (Kariba)</li> <li>• “Provide some systems to manage queues as often seen in banks or at immigration so that people don't jump queues willy-nilly. My last experience at Kurima house was terrible when touts would just jump the queue, even with the support or under the watchful eye of ZIMRA staff.”</li> <li>• Office space is limited. Increase office staff and also open a ZIMRA branch in Mvurwi. (Bindura)</li> <li>• The boarder should be open 24 hours. (Nyamapanda)</li> <li>• Consider local businesses in cleaning tenders. (Chinhoyi)</li> <li>• Speedy clearance of imports. (RGM Airport)</li> <li>• Attend to the high corruption at the airport. (RGM)</li> <li>• Better signage at Chirundu Border Post, preferably a flow diagram for those driving so that they don't waste time trying to figure out where to go next.</li> <li>• Kurima House Motor Traffic and Accounts departments should be accessible to customers.</li> <li>• Allocation of PE officers to serve on the first come served basis</li> <li>• Registry department should improve on its service. They take ages to respond to a customer queries. (Kurima)</li> <li>• Clarity as to where to go for assistance. (Kurima)</li> <li>• Office furniture is dilapidated at Kurima House.</li> <li>• Reception of clients should not be done by security officers. (Kurima)</li> <li>• More staff needed in DPC. (Kurima)</li> </ul>

	<ul style="list-style-type: none"> <li>• Car park for customers is required at Kurima.</li> <li>• More officers are needed at the front desk and elevators need servicing at Kurima.</li> <li>• Access to Liaison Officers must be brought back (Kurima)</li> <li>• Create storage for taxpayer files instead of heaping them on the floors</li> <li>• Coordination of sections so that clients are not tossed from one office to another</li> <li>• Put up clearer signs (Kurima)</li> <li>• Reduce long winding queues at Kurima House and use more internet platforms to serve clients</li> <li>• Chairs for clients need to be improved. (Kurima)</li> <li>• Should promptly attend to CGT assessment applications sent by emails</li> <li>• Staff punctuality in the morning needs improvement at Kurima.</li> <li>• Staff must not eat in presence of clients (Kurima)</li> <li>• Improve on customer care (Kurima)</li> <li>• Help desk services on CCU (Kurima)</li> <li>• Need for ablution facilities for clients at Kurima.</li> <li>• Kurima House should have a merchant machine for taxpayers to settle their obligations.</li> <li>• Establish workstation cubicles to increase privacy and confidence of customers when speaking to their officials. (Kurima)</li> </ul>
<b>Region 2</b>	<ul style="list-style-type: none"> <li>• Need for improvement on the working space (Victoria Falls)</li> <li>• Direct communication with DPC in the event of a query. (Bulawayo Port)</li> <li>• “Officers to treat clients with dignity. Station should emulate and copy what's happening at other stations.” (Bulawayo Port)</li> <li>• ZIMRA Kazungula needs a face-lift to match its counterpart on the Botswana side.</li> <li>• Kazungula takes long to evaluate import duties and conducting P/Es.</li> <li>• Language barrier at offices. (Mhlahlandlela)</li> <li>• Add more staff (Mhlahlandlela)</li> <li>• Reception area not reflecting the cause of the entity (Mhlahlandlela)</li> <li>• Answering of telephone calls</li> <li>• Easy access to right offices with correct labelling of offices (Mhlahlandlela)</li> <li>• There is need for parking space for ZIMRA customers. (Mhlahlandlela)</li> <li>• Toilets to be constantly cleaned. (Plumtree)</li> <li>• Modernize structures. (Plumtree)</li> </ul>
<b>Forbes</b>	<ul style="list-style-type: none"> <li>• They should serve customers on a first-come-first-served basis. They should treat all customers equally</li> <li>• Increase working hours and staff compliment</li> <li>• Swift response to customers</li> </ul>

	<ul style="list-style-type: none"> <li>• Internet connection needs to improve</li> <li>• Improve on time for physical inspection</li> </ul>
<b>Region 3</b>	<ul style="list-style-type: none"> <li>• “At Masvingo office the frequency with which officers handling files changes is too much. Each new officer then starts to request new things”</li> <li>• Infrastructure is very poor and do not match ZIMRA standards as an arm of the state. (Rusape)</li> <li>• Staff should answer telephone calls and also respond to emails.</li> <li>• Rusape CGT department should be efficient.</li> <li>• Staff availability (Masvingo)</li> <li>• More accountability with regards to responding to email submission of monthly returns (Rusape)</li> <li>• “Liaise with Zambia Customs to create enough parking space for North Bound trucks to enable one stop border concept work. ZIMRA must not issue cards to north bound trucks because they will only enter gate upon producing Zambian Bill of Entry. The cards cause queues.”</li> <li>• Improve in all areas especially the department which deals with change of ownership for vehicles (Chirundu)</li> </ul>
<b>Head Office</b>	<ul style="list-style-type: none"> <li>• Quick response to the emails</li> <li>• Swift attention to clients</li> <li>• Increase staff complement to curb queues.</li> <li>• Reception must have sufficient information to assist taxpayers</li> <li>• Telephones should be answered timeously</li> <li>• Staff should always be available in offices.</li> <li>• Swipe machines to be functional</li> <li>• ZIMRA to improve on handling of customer documents.</li> <li>• General office outlook needs facelift.</li> <li>• More serving points are needed.</li> <li>• Quickly respond to client queries.</li> <li>• There is need for accountable and identifiable liaison officers that can be contacted directly</li> <li>• Improve on document handling to avoid loss of client information.</li> <li>• Security personnel should not attend to customer queries</li> <li>• Offices should be clearly labelled.</li> <li>• Employees should treat customers well</li> <li>• “CGT clearance - the place is so shabby!”</li> <li>• There should be a water dispenser for visitors</li> <li>• Staff to avoid endless 'tea brakes'.</li> <li>• Manual processing of documents should not take many days</li> <li>• Security personnel on the foyer need to be taught on how to properly receive customers.</li> <li>• Staff should be punctual</li> <li>• Avoid moving clients from one office to another</li> </ul>

## Conclusions

The findings from the survey show that customer satisfaction has slightly improved in comparison with the previous results. However, customers are dissatisfied with the time taken by ZIMRA staff to address their issues. ZIMRA staff are also taking time to respond to emails. The e-services portal is still performing below customer expectation. Overall, taxpayers have rated ZIMRA's service delivery as satisfactory.

## Recommendations

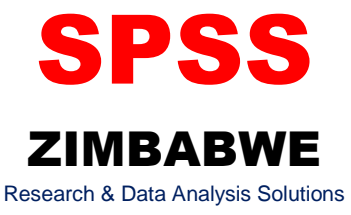
SPSS Zimbabwe proposes the following recommendations:

- (i) Taxpayer education is a key tool in increasing voluntary compliance. ZIMRA should educate the public about tax through social media campaigns, road shows, newspapers and TV shows.
- (ii) A significant proportion of customers have expressed dissatisfaction with the time taken in processing of the Capital Gains Tax. Thus the Authority should establish time limits within which the CGT should be processed.
- (iii) When doing staff rotations, management should make sure that stations are not deprived of experienced staff.
- (iv) ZIMRA should incentivise staff so that they deliver the promised service
- (v) ZIMRA staff needs constant training in customer care so that they develop skills in engaging with customers and resolving their issues with empathy and care. ZIMRA management should ensure that staff are treating customers with respect in order to encourage voluntary compliance.
- (vi) A significant number of customers complained about frequent mishandling of client documents by ZIMRA staff. Staff should make sure that client documents are properly handled to avoid unnecessary loss of submissions.
- (vii) Research shows that being more responsive and more effective at resolving issues correlates with improved customer satisfaction and loyalty. The Authority should set up time limits within which queries should be resolved. ZIMRA should also setup time limits within which emails should be responded to. Lastly, ZIMRA should conduct regular internal checks to ensure speedy resolution of customer queries.
- (viii) The Authority should have clearly labelled offices for the convenience of customers.
- (ix) The e-services platform should be upgraded to so that it improves in functionality and efficiency so that Tax Clearance certificates can be generated in time.
- (x) It is imperative for ZIMRA to keep customers updated on various campaigns it is undertaking. Effective communication with the public can be achieved through the use of the ZIMRA website, social media, SMS, newspaper, road shows etc.
- (xi) Staff should always be available in offices to answer telephone calls and respond to emails. All ZIMRA telephone lines should also be functional.
- (xii) Ablution facilities especially at border stations should be constantly cleaned.
- (xiii) Operating hours for border stations should be increased.
- (xiv) The ZIMRA website should be constantly updated so that it always contains relevant information. The ZIMRA website should also have an interactive Live Chat application. Lastly the website should also be optimized for mobile to improve visitors' experience.
- (xv) Management should ensure that stations are adequately staffed at any given time.
- (xvi) The Authority should set up a Call Centre that is always manned by knowledgeable staff to assist clients.
- (xvii) ZIMRA should continue with its fight against corruption.



Appendix A

Questionnaire for Taxpayers

 <p><b>SPSS</b> <b>ZIMBABWE</b> Research &amp; Data Analysis Solutions</p>	<p><b>Address:</b> 50 Pendennis Road Mt Pleasant, Harare</p> <p><b>Email:</b> spsszim@gmail.com matthew@spss-zim.co.zw</p> <p><b>Phone:</b> 0242-744 264</p> <p><b>Cell:</b> 0774 997 301/0778 569 431</p>
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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.

**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?

<b>Staff Attitude</b>	ZIMRA employees handle customers courteously ZIMRA employees are always willing to help customers ZIMRA employees strive to exceed customer expectations. ZIMRA employees are very good in speaking the language I understand. ZIMRA employees are very good listeners ZIMRA Employees strongly believe in "Customer First" principle
<b>Service delivery</b>	The employees of ZIMRA are always accessible through emails and phones ZIMRA employees have the capacity to handle customers' needs. Number of ZIMRA employees is sufficient for providing an effective service at this station ZIMRA office ours are conducive
<b>Speed of service</b>	ZIMRA employees quickly respond to our service requests ZIMRA service is generally fast
<b>Perception towards corruption</b>	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)
<b>Quality of service</b>	1. Quality of service in ZIMRA is high
<b>Staff Knowledge</b>	1. ZIMRA employees at this station know their job well
<b>Corporate governance</b>	1. ZIMRA employees are of high integrity 2. ZIMRA discharge their duties in a fair and impartial manner
<b>Accessibility of ZIMRA information</b>	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"> <li>• Tax payments</li> <li>• Seek information</li> <li>• Download forms</li> <li>• Checking updates</li> <li>• Other (specify)_____</li> </ul> 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
<b>Efficiency of ZIMRA ICT systems</b>	ZIMRA e-services platform is very efficient The Fiscal Devices are very efficient The ASCUDA system is very efficient The electronic cargo tracking system is very efficient ZIMRA Econet Ownai Platform is very efficient ZIMRA Netone One money platform is very efficient
<b>Complaints resolution</b>	1. Have reported a problem/complaint to ZIMRA in the last three months? Ys/No 2. What was the problem / complaint about? <ul style="list-style-type: none"> <li>• The Eservices portal down</li> <li>• Wrong computation of income tax</li> <li>• Wrong computation of PAYE</li> <li>• Congestion during the deadline</li> <li>• Delaying in getting tax clearance</li> <li>• Lack of immediate collaboration among ZIMRA staff</li> <li>• Other (Specify)</li> </ul> 3. Through which mechanism / channel did you make the complaint / report the problem? <ul style="list-style-type: none"> <li>• Email</li> <li>• Telephone</li> <li>• Radio</li> <li>• Newspaper</li> <li>• TV</li> <li>• SMS</li> <li>• Social media</li> <li>• ZIMRA website</li> </ul> 4. How fast was your complaint/problem resolved? <ul style="list-style-type: none"> <li>• Less than 24 hours</li> <li>• Within a week</li> <li>• Within 2 weeks</li> <li>• Within 3 weeks</li> <li>• Over 3 weeks</li> </ul>

	<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"> <li>• Very dissatisfied</li> <li>• Dissatisfied</li> <li>• Neither satisfied nor dissatisfied</li> <li>• Satisfied</li> <li>• Very Satisfied</li> </ul>																																					
<b>Physical Facilities</b>	1. ZIMRA physical facilities (i.e. offices, reception etc.) are very good.																																					
<b>Communication</b>	<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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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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Please tell us how we can improve our service to you.

.....  
.....

Please tell us what we are doing well.

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.....

What is the one thing we should never stop doing?

How do you prefer to interact with ZIMRA? (choose all that apply) in person, telephone, email, live chat, social media, SMS (if it were available)

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