

Client Satisfaction Survey Report

2022- Fourth Quarter

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Executive Summary

SPSS Zimbabwe carried out a Client Satisfaction Survey on behalf of ZIMRA for the Fourth 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 Survey Monkey. 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 1029 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 the Statistical Package for the Social Sciences software while responses from the open ended questions were analyzed qualitatively using themes.

Key Findings

The calculated Customer Satisfaction Index (CSI) was 66.5%. This figure is slightly higher than the previous score which was 66.1%. The customer satisfaction index for each region was as follows; Region 1 (63.5%), Region 2 (63.1%), Region 3 (69.2%), Beitbridge (59.0%), Head office (62.4%) and Forbes 68.1%. The Corruption Perception Index (CPI) for the Fourth Quarter was 35.4%. The corruption perception index for each region was also computed and the results were as follows; Region 1 (35.3%), Region 2 (24.4%), Region 3 (21.3%), Head Office (38.3%), Beitbridge (54.0%) and Forbes (39.7%).

The inefficiency of the e-services portal is one of the major causes of dissatisfaction among customers. The findings show that taxpayers are generally not satisfied with the failure by staff to respond to emails on time. Customers continue to complain about the time taken for their queries to be resolved. A significant proportion of customers who have ever lodged a complaint to ZIMRA have gone for over three weeks without getting a solution to their queries. The survey results also show that a lot of ZIMRA telephone lines are not working.

The survey results show that taxpayers are willing to fiscalise but a lot of small business are finding it difficult to fiscalise due to the prohibitive costs of the fiscal devices. Taxpayers feel that fiscal devices should be acquired free of charge or at a subsidized cost so that all businesses large or small can fiscalise. There is also a general feeling among taxpayers that fiscalisation is mostly applicable to businesses which handle large volume of transactions on a daily basis.

Based on the findings, ZIMRA should embrace various media available on the market in disseminating information to the public. The ZIMRA website should be continuously upgraded and updated so that it always contains relevant information. During survey administration, respondents complained about the speed of service delivery by some ZIMRA staff. They highlighted that some of the staff, especially at border stations, deliberately take time to serve customers as a way of soliciting for bribes.

Conclusions

The survey results show that the Customer Satisfaction Index has insignificantly improved in comparison with the previous score. The inefficiency of the e-services portal, failure by staff to answer telephone calls on time and the delay in handling customer queries has been cited as major causes of customer dissatisfaction. Overall, taxpayers have rated ZIMRA's service delivery as satisfactory.

Recommendations

- i) ZIMRA should upgrade the e-services portal so that it can handle large traffic even during peak periods.
- ii) Staff should be encouraged to be in their offices during working hours so that they can attend to walk-in clients and also respond to emails and telephone calls promptly.
- iii) The number of suppliers of fiscal devices should be increased so that taxpayers can access them at competitive prices.
- iv) ZIMRA officials should be continuously trained on customer care so that they always know how to handle customers courteously.
- v) The Authority should find a lasting solution to start-up enterprises so that they are allowed to grow at the same time paying their taxes.
- vi) The ZIMRA website should be continuously updated so that it contains relevant information all the time.
- vii) The website should also have a Chatbot that automatically answers common customer questions.
- viii) The Authority should continue investing in ICTs so that human interaction is minimized. This will assist in fighting corruption.
- ix) All ZIMRA telephone lines which are not working should be fixed.
- x) ZIMRA should broaden its tax base through the incorporation of informal traders. Taxpayer education is a key tool in increasing voluntary compliance.
- xi) ZIMRA should educate the public about tax through social media campaigns, road shows, newspapers and TV shows.
- xii) ZIMRA should conduct regular internal checks to ensure speedy handling of customer complaints.
- xiii) The Authority should always keep taxpayers updated on any initiatives that it is undertaking in order to improve compliance and customer experience.
- xiv) ZIMRA can adopt new channels of communication like social media in reaching out to its customers.
- xv) The Authority should strive to give its employees competitive salaries as a form of employee motivation so that they execute their duties efficiently. This might also assist in deterring employees from engaging in corrupt activities.

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 1029 taxpayers completed the survey representing a 51.5% response rate.

Data processing was conducted in two stages; data cleaning and data analysis. 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. Also the results throughout the report may not add up to 100% due to rounding or questions that allow for multiple responses.

Survey Participants' Profile

The first part of the survey contained demographic questions and the results are shown below.

Gender and Age

As shown in Figure 1 below, the majority of respondents were males (75.2%). Most of the participants were between 36 and 45 years.

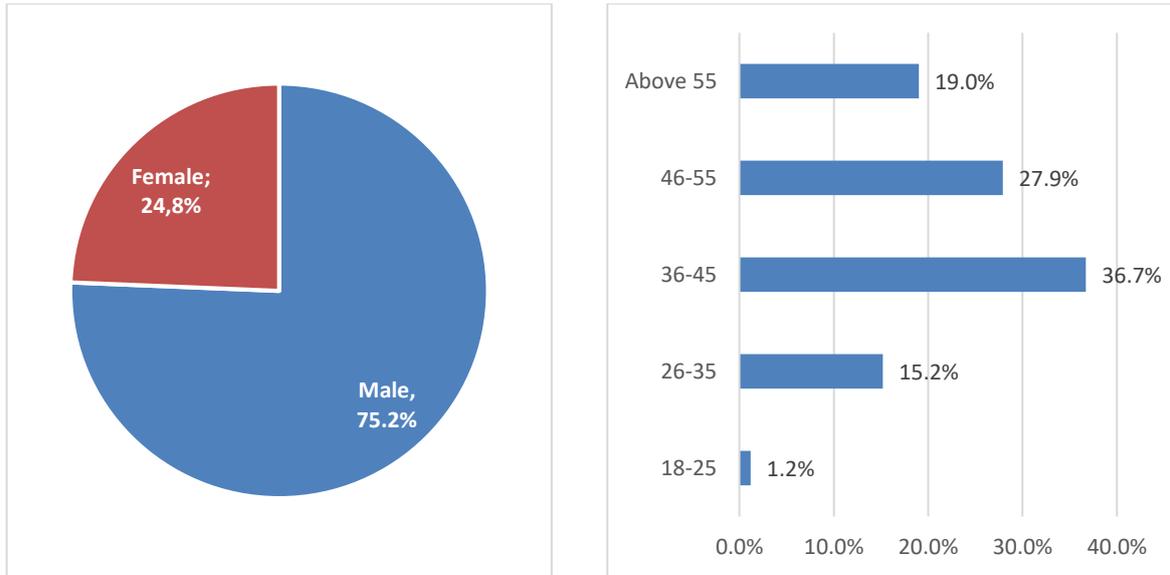


Figure 1: Distribution of Respondents by Gender and Age

Level of Education and Category of business

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

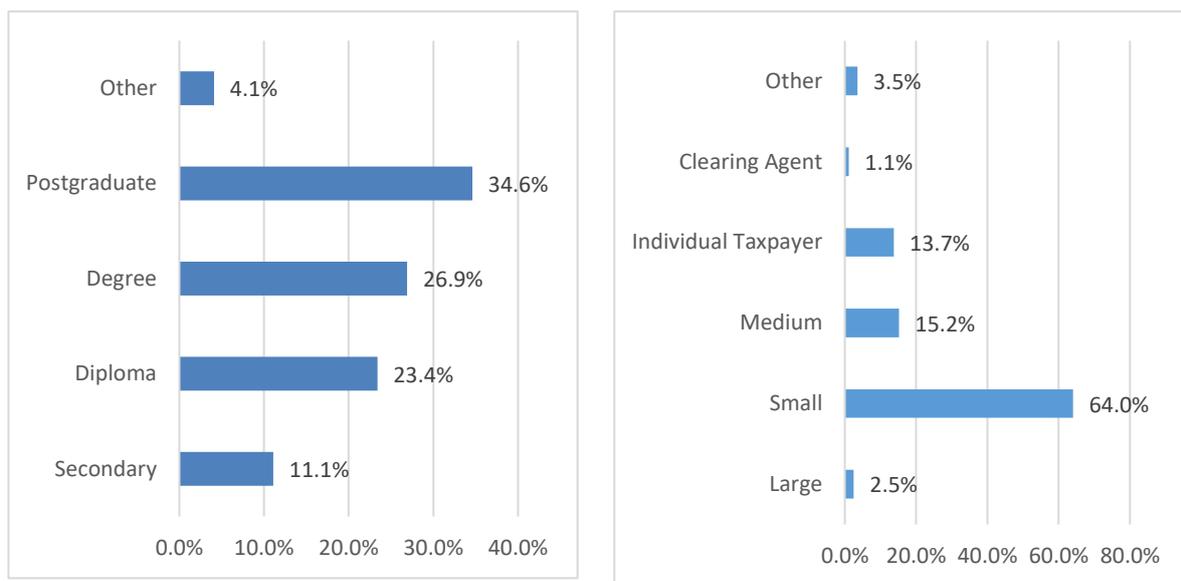


Figure 2: Distribution of Respondents by Level of Education and Category of Business

The results in figure 2 show that more than 80% of the respondents have acquired tertiary education. Also, the majority (64.0%) of the respondents were in the Small business category.

Distribution by Sector

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

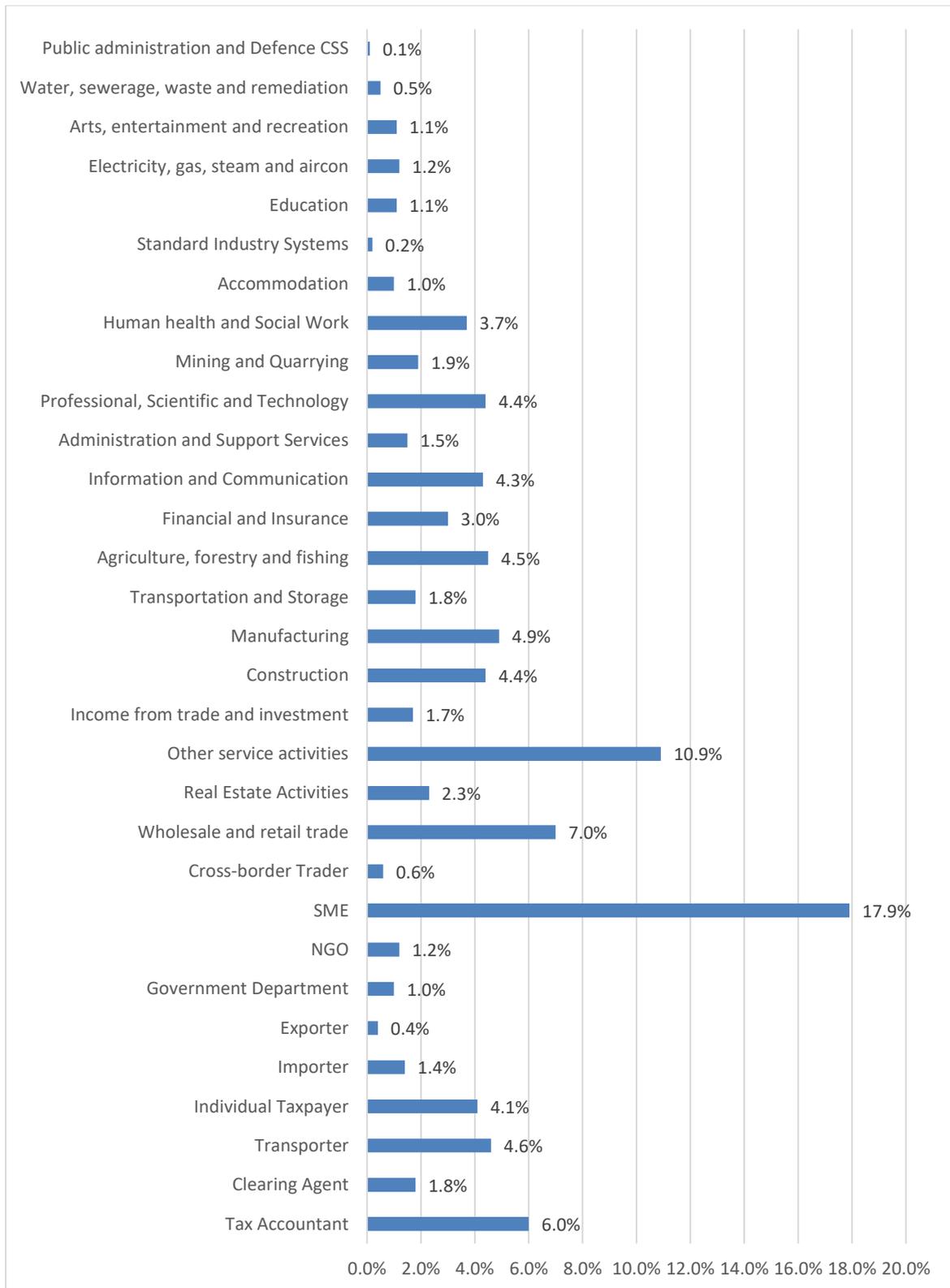


Figure 3: Distribution by sector

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 Statement	Mean
ZIMRA employees handle customers courteously	3.49
ZIMRA employees are always willing to help customers	3.43
ZIMRA employees strive to exceed customer expectations.	3.20
ZIMRA employees are very good listeners	3.32
ZIMRA Employees strongly believe in "Customer First" principle	3.10
ZIMRA employees have the capacity to handle customers' needs.	3.49
Number of ZIMRA employees is sufficient for providing an effective service at this station	3.31
ZIMRA office ours are conducive	3.56
ZIMRA service is generally fast	2.86
ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.	2.85
Quality of service in ZIMRA is high	3.11
ZIMRA employees at this station know their job well	3.64
ZIMRA employees are of high integrity	3.19
ZIMRA discharge their duties in a fair and impartial manner	3.21
ZIMRA physical facilities (i.e. offices, reception, toilets etc.) are very good.	3.41
ZIMRA team answers all calls courteously within 20 seconds or 3 rings during working hours.	2.66
ZIMRA acknowledges all written correspondence within 2 working days, responds within 3 working days on simple matters, and within 8 working days where research is needed.	2.90
ZIMRA acknowledges all media, social and digital media enquiries within a day and respond within 3 working days.	2.90
All members of the public who call at ZIMRA's inland offices are attended to within 10 minutes of arrival.	2.89
All objections are determined and the decision communicated to clients within 60 working days from the date of receipt of the letter of objection.	3.21
Commercial consignments will be cleared within 3 hours by ZIMRA from the submission of correct and complete documentation unless selected for physical examination	3.03
Physical examination of road, air, and containerised cargo are done within 48 hours by ZIMRA.	3.10

Efficiency of ZIMRA Systems

Table 2: Efficiency of ZIMRA Systems

Survey Statement	Mean
ZIMRA e-services platform is very efficient	2.66
The Fiscal Devices are very efficient (Please select N/A if not applicable)	4.64
The ASCUDA system is very efficient (Please select N/A if not applicable)	3.12
The E-road Cargo Manifest system is very efficient (Please select N/A if not applicable)	3.28
ZIMRA Econet Ownai Platform is very efficient (Please select N/A if not applicable)	3.23
ZIMRA Netone One mmoney platform is very efficient (Please select N/A if not applicable)	3.22

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

As indicated in Table 3, less than 50% of the respondents believe that ZIMRA employees believe in "Customer First Principle". Also 47.3% of the respondents acknowledge that ZIMRA employees strive to exceed customer expectations.

Table 3: Staff Attitude

	Agree	Neutral	Disagree
ZIMRA employees handle customers courteously	64.2%	19.6%	16.2%
ZIMRA employees are always willing to help customers	62.2%	18.4%	19.4%
ZIMRA employees strive to exceed customer expectations.	47.3%	27.5%	25.1%
ZIMRA employees are very good listeners	53.7%	24.7%	21.6%
ZIMRA Employees strongly believe in "Customer First" principle	42.8%	28.3%	28.8%

Service Delivery

Efficient service delivery is a major determinant of customer satisfaction. The survey findings show that some stations, especially border posts, need more staff during peak periods.

Table 4: Service Delivery

	Agree	Neutral	Disagree
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ZIMRA employees have the capacity to handle customers' needs.	65.6%	17.2%	17.3%
Number of ZIMRA employees is sufficient for providing an effective service at this station	53.6%	23.6%	22.8%
ZIMRA office ours are conducive	70.2%	15.5%	14.3%

Speed of Service

The findings show that less than 40% of the taxpayers agree that ZIMRA service is generally fast. The results in Table 5 show that there is immediate need for improvement in speed of service delivery through quick response to emails and prompt answering of telephone calls during working hours. ZIMRA staff should also quickly attend to walk-in clients to avoid long winding queues.

Table 5: Speed of Service

	Agree	Neutral	Disagree
ZIMRA service is generally fast	36.7%	20.1%	43.2%
ZIMRA team answers all calls courteously within 20 seconds or 3 rings during working hours.	26.1%	27.9%	46.0%
ZIMRA acknowledges all written correspondence within 2 working days, responds within 3 working days on simple matters, and within 8 working days where research is needed.	36.3%	27.6%	36.1%
ZIMRA acknowledges all media, social and digital media enquiries within a day and respond within 3 working days.	26.8%	44.2%	29.1%
All members of the public who call at ZIMRA's inland offices are attended to within 10 minutes of arrival.	29.4%	37.7%	32.9%
All objections are determined and the decision communicated to clients within 60 working days from the date of receipt of the letter of objection.	37.8%	48.1%	14.1%
Commercial consignments will be cleared within 3 hours by ZIMRA from the submission of correct and complete documentation unless selected for physical examination	22.0%	61.7%	16.3%
Physical examination of road, air, and containerised cargo are done within 48 hours by ZIMRA.	23.0%	66.1%	10.9%

The findings also show that physical examination of road, air and containerised cargo is not being carried out within the stipulated time periods.

Perception Towards Corruption

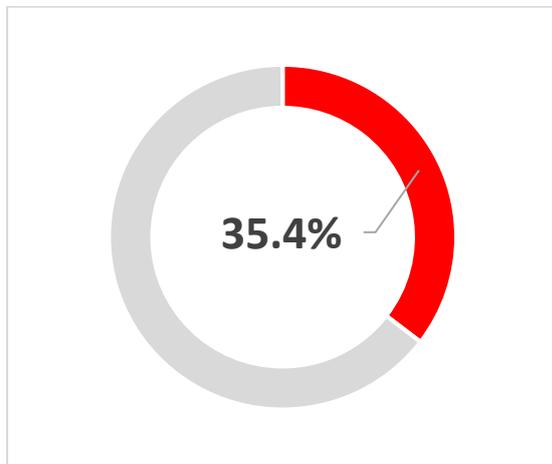
The results in table 6 show that approximately a quarter of the participants believe that ZIMRA officials expect to receive some kickbacks before executing their duties.

Table 6: Perception Towards Corruption

	Agree	Neutral	Disagree
ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.	25.5%	34.5%	40.0%

Corruption Perception Index

Respondents were further asked to rate their perception level of corruption at their respective stations. A corruption perception score was then calculated from the 10-Point rating scale. The results are displayed in Figure 4.



The Corruption Perception Index was computed and the result was 35.4%. This figure has slightly increased from the previous score of 34.9%. Thus the Authority should continue fighting corruption. Most of the participants have indicated that corruption is more concentrated at the country's ports of entry than the inland stations.

Figure 4: Corruption Perception Index

Quality of Service

Taxpayers receive a variety of services from ZIMRA. A service can be received but without quality. Customers get more satisfied when they are provided with quality service. The results in Table 7 below show that only 43% of taxpayers perceive quality of service in ZIMRA as high. Thus ZIMRA should work on improving on the quality of its services. This can be achieved through efficient online systems and good customer care etc.

Table 7: Quality of Service

	Agree	Neutral	Disagree
Quality of service in ZIMRA is high	43.0%	28.4%	28.7%

Staff Knowledge

The findings show that 70% of the respondents agree that ZIMRA employees know their job well. However, some of the participants have complained about employees who lacked adequate knowledge in their line of work.

Table 8: Staff Knowledge

	Agree	Neutral	Disagree
ZIMRA employees at this station know their job well.	70.0%	20.2%	9.8%

ZIMRA Physical Facilities

Respondents were asked to comment on the state of ZIMRA physical facilities and the results are shown in Table 9.

Table 9: Physical Facilities

	Agree	Neutral	Disagree
ZIMRA physical facilities (i.e. offices, reception, toilets etc.) are very good.	56.1%	28.1%	15.8%

Study findings indicate that roughly 56% of the respondents agree that ZIMRA physical facilities are very good. Thus the Authority should continue to invest in face-lifting its physical facilities so that they match world class standards.

Integrity and Fairness

Table 10: Integrity and Fairness

	Agree	Neutral	Disagree
ZIMRA employees are of high integrity	42.7%	34.4%	22.9%
ZIMRA discharge their duties in a fair and impartial manner	47.9%	28.4%	23.7%

The results in Table 10 show that approximately 43% of the respondents believe that ZIMRA employees are of high integrity while roughly 48% believe that ZIMRA officials discharge their duties in a fair and impartial manner. A substantial number of respondents have complained that ZIMRA officials are quick to penalize customers without considering their plight.

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	31.7%	18.7%	49.6%
The Fiscal Devices are very efficient	74.8%	13.8%	11.4%
The ASCUDA system is very efficient	40.9%	33.5%	25.6%
The electronic cargo tracking system is very efficient	44.0%	41.8%	14.2%
ZIMRA Econet Ownai Platform is very efficient	38.4%	46.6%	14.9%
ZIMRA Netone One money platform is very efficient	39.3%	44.3%	16.3%

The results in Table 11 show that ZIMRA should work on improving the e-services platform. The majority of respondents have complained that the e-services platform is always congested especially during peak periods and also that it does not efficiently capture uploaded documents. As depicted in Table 11, it is imperative for ZIMRA to continue upgrading its online systems so that they perform as per customer expectations.

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.

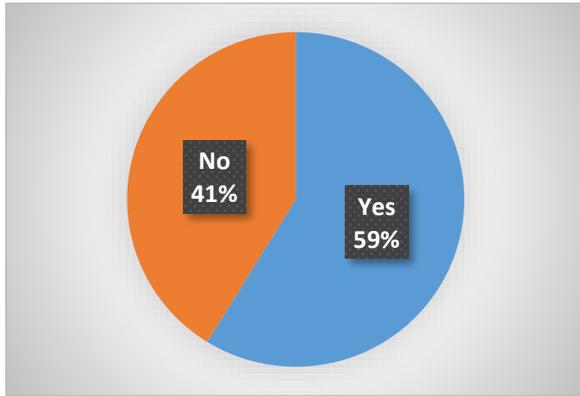


Figure 5: Accessibility of ZIMRA Information

As depicted in Figure 5, 59% of the respondents have acknowledged that they have access to all the relevant information on the ZIMRA website. ZIMRA should continue upgrading and updating the website so that taxpayers have access to all the tax related information they might need.

Reasons for Visiting the Website

Customers visit the ZIMRA website for various reasons. Figure 6 below shows that most of the respondents visited the website to seek information and for payment of taxes. The findings show that the ZIMRA website should always be updated with relevant information and the e-services should be fully functional all the time for ease of payment of taxes.

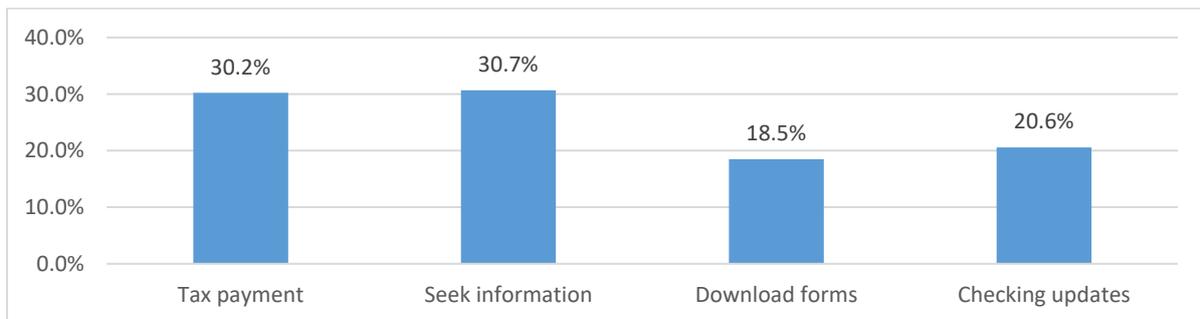


Figure 6: Reasons for visiting the website

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.

- ZIMRA e-services portal network should be always available
- The e-services platform should efficiently capture documents submitted to ZIMRA
- Full contact information should be available on the website.
- Make the website easier to navigate
- Improve on accessibility
- The information such as a Tax Table should be easily accessible
- The site should improve on loading speed. Sometimes it buffers for too long.
- By making sure that the information on the website is up to date
- The website should have a Chatbot
- Add more tutorials on the website particularly the tax brackets and all changes that come at any time in terms of legislation.
- Statements should be downloadable on the website instead of Excel screenshots
- They online systems should be fully functional at any given time
- Keeping up to date with global trends
- Invest more on the website in order to reduce human interface
- Fix the connection link which always defaults to 'log in'
- E-Service platform to be always online and up to date revealing all necessary information.

- Ensure seamless integration of their systems
- Give as much explanation and examples as possible on some ZIMRA computations
- Should contain tariffs of all duty applicable items.
- Add a duty calculator for easy of budgeting rather than paying estimated figures
- Upgrade your system so that it can handle high traffic so that many users can log on at any time without causing system exceptions that terminate browser while one is uploading files
- They need to update their website as soon as changes happen. They must have a dedicated department or people to update their website.
- Improve on connectivity
- The website should include a whistle-blower section.
- Make the website user friendly and have a user guide
- Please enable the bank advice note to be downloaded automatically as happens with the ITF263
- Provide more complete and up-to-date information on duty tariffs, and tax requirements and procedures.
- Make all forms available for downloading on the website

Complaints Handling and Resolution

The survey findings show that 42% of the respondents have encountered a problem with the Authority in the last two months. Figure 7 below shows the results of the commonly encountered problems.

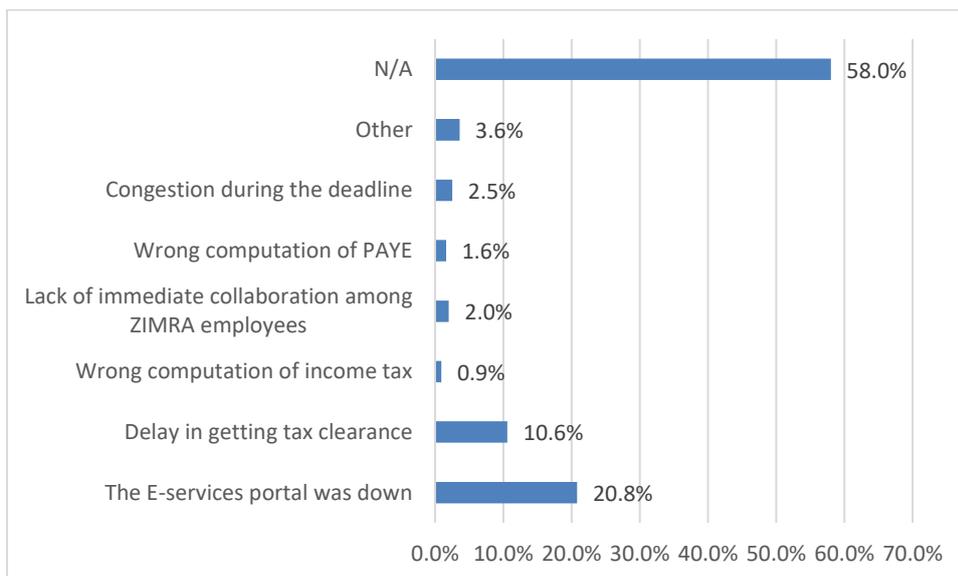
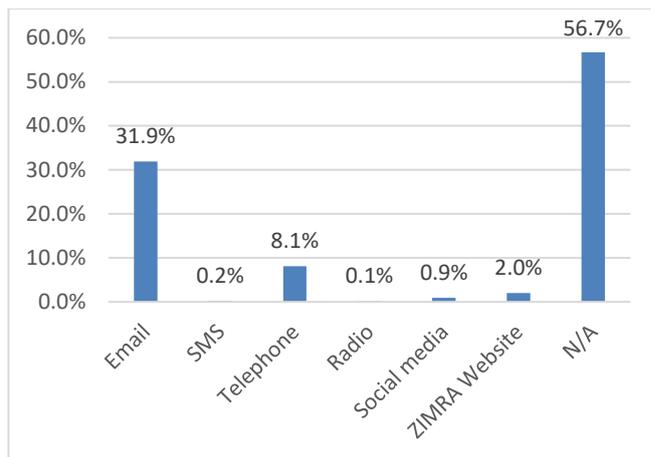


Figure 7: Frequently encountered problems

The results show that the e-services portal is not performing as per customer expectation. Respondents have also complained about the time taken for one to acquire a Tax Clearance certificate especially beginning of the year.

Channel Used to Lodge Complaint

The results in Figure 8 shows the channels used by respondents to lodge their complaints.



The results in Figure 8 show that most (31.9%) of the respondents have lodged their complaints through electronic mail followed by those who used the telephone.

Figure 8: Channels Used to Lodge Complaints

Speed of Complaint Resolution

The results in Figure 9 show the time taken for customer complaints to be resolved.

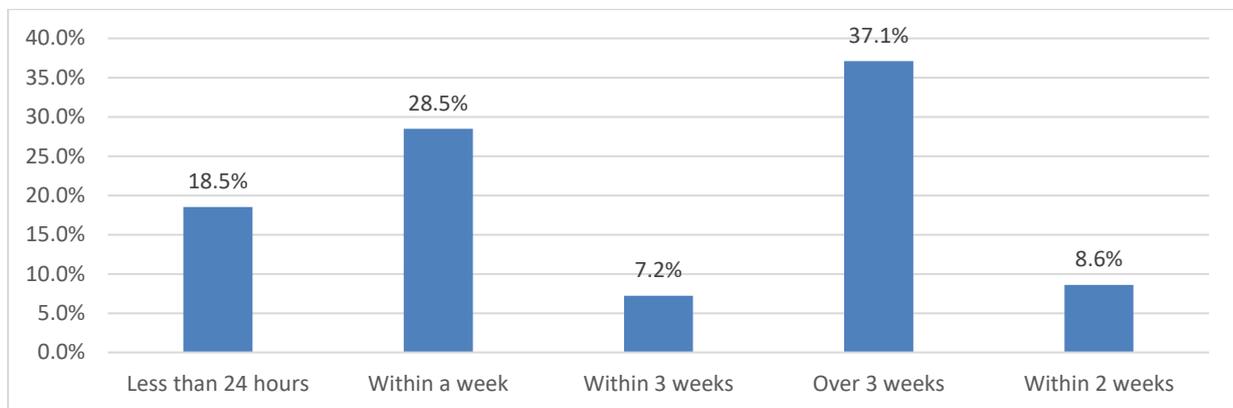


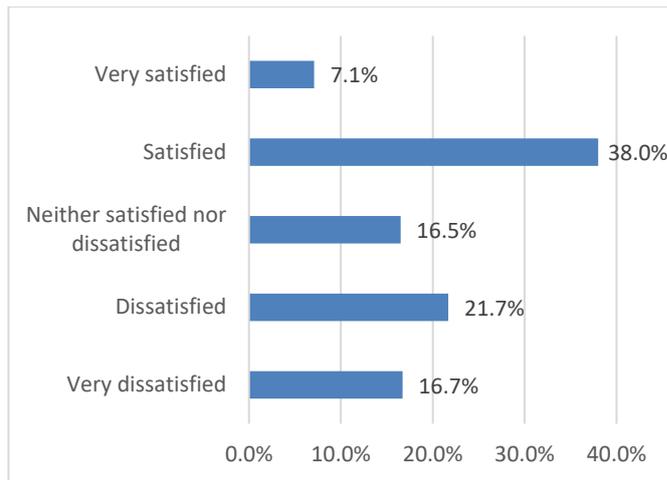
Figure 9: Speed of complaint resolution

As shown in Figure 9, most of the customer complaints are going for more than 3 weeks without being resolved. This has been cited by most of the respondents as a major cause of dissatisfaction. Thus ZIMRA should address this aspect of service delivery in order to boost customer satisfaction.

Level of Satisfaction with Speed of Complaint Resolution

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

The results in Figure 10 show that roughly 45% of the respondents are satisfied with the way their complaints were addressed whilst about 38% were dissatisfied. Throughout the survey, respondents have complained that ZIMRA staff does not respond to emails on time. A considerable number of participants have also complained about being



transferred from one staff member to another whenever they follow up on their complaints.

Figure 10: Level of Satisfaction with Speed of Complaint Resolution

Communication

Communication is a very important aspect of organizational performance. Part of the survey dealt with the aspect of communication. Respondents were asked to select from a list one statement which they felt best describes the way ZIMRA disseminates information to the public. The results are displayed in Figure 11 below.

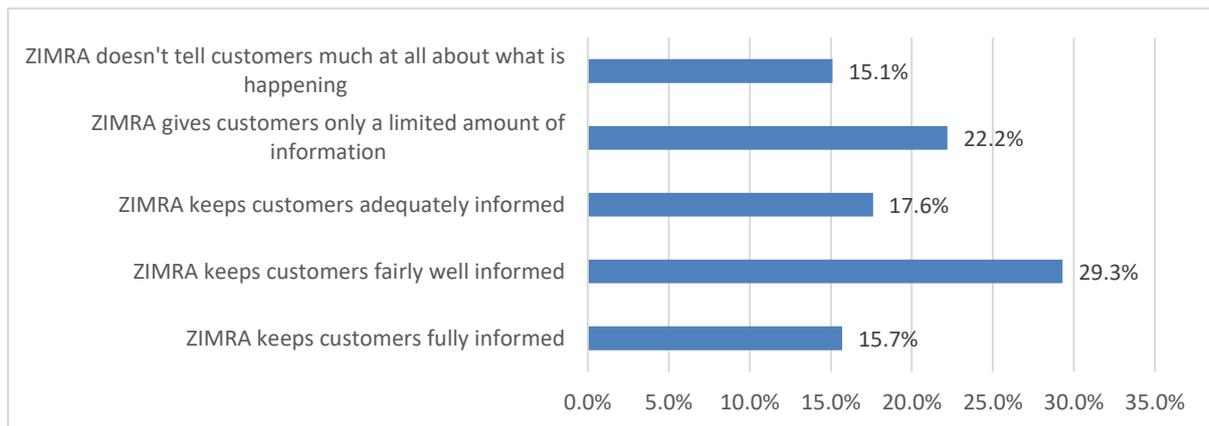


Figure 11: Communication

The results in Figure 11 show that only 15.7% of the respondents believe that ZIMRA keeps its customers fully informed. Thus ZIMRA should improve on information dissemination through various media in order keep the public abreast of any changes in tax legislature.

Media Visibility

The results in Figure 12 show that ZIMRA is mostly visible in the Newspaper (44.9%) followed by Social Media (27.3%).

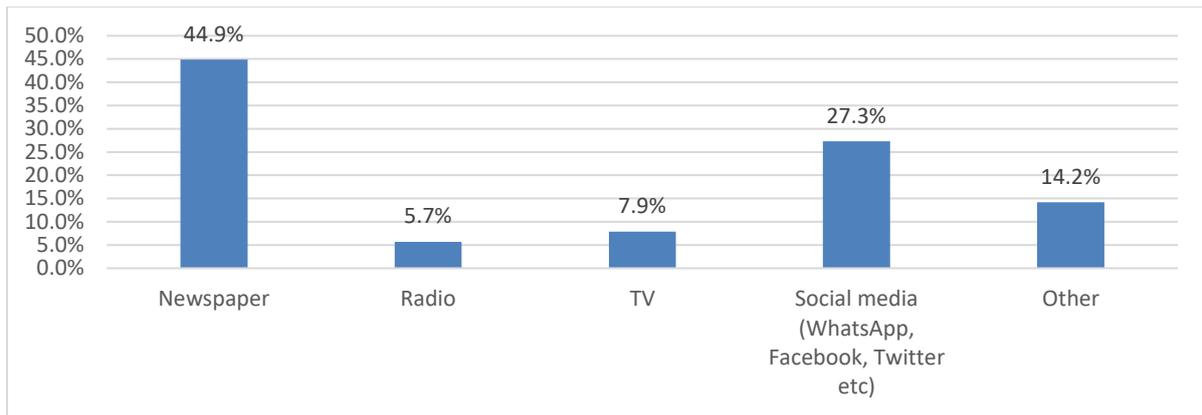


Figure 12: Media Visibility

Preferred Channel of Communication

Respondents were further asked about the channels of communication with which ZIMRA can adopt in order to increase visibility. The results in Figure 13 show that most of the taxpayers who participated in the survey cited the email as their most preferred channel of communication. This shows that ZIMRA should make use of its client email database for information dissemination. On the other hand, the Authority should also make use of various social media platforms to cater for the majority who are not yet included in the ZIMRA database.

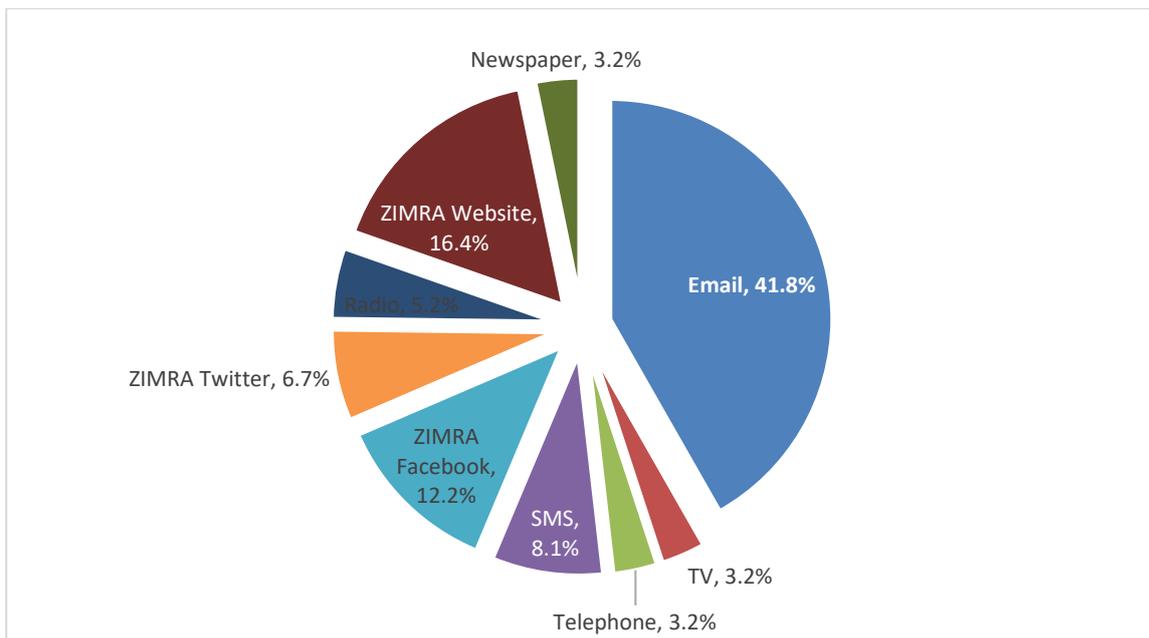


Figure 13: Preferred Channel of Communication

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.

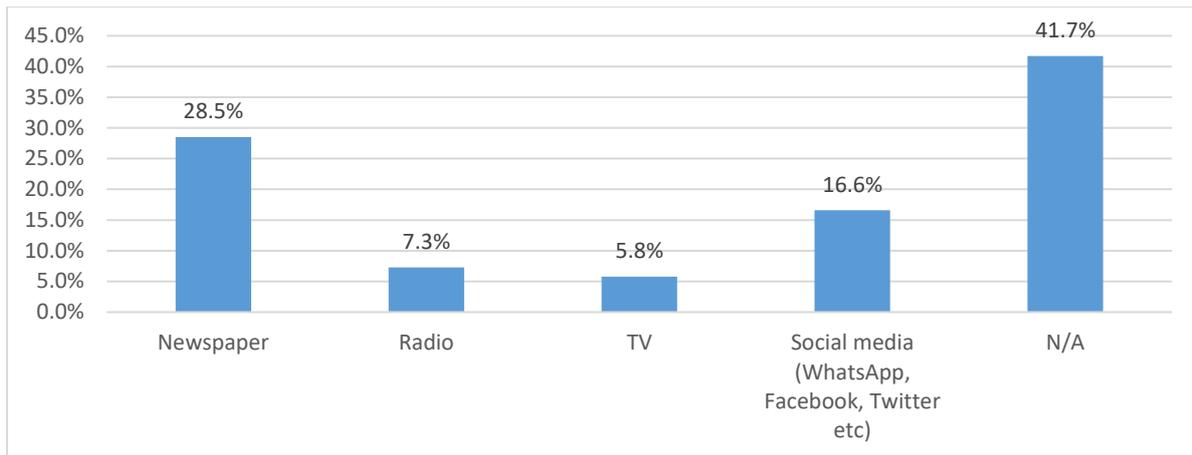


Figure 14: Source of Awareness of the Fiscalisation Campaign

The results show that close to 58% of the respondents are aware of the Fiscalisation campaign while 42% of the respondents are not aware of the campaign. The newspaper has been cited as the major source of awareness of the Fiscalisation Campaign.

Views on "Fiscalisation Campaign"

Respondents who were aware of the fiscalisation campaign were further asked to express their views about the campaign. Fiscalisation has been generally accepted as a good initiative by ZIMRA in enhancing revenue collection. However, small businesses are finding it difficult to fiscalise due to the prohibitive costs of the fiscal machines. Most of the participants strongly feel that the fiscal machines should be acquired free of charge or at a subsidized cost. Also a lot of respondents have indicated that fiscalisation is mainly applicable to businesses which handle large volumes of transactions on a daily basis. Below are some of the notable comments from the respondents.

Table 12: Taxpayer Views on Fiscalisation Campaign

- It is ok but limited by very expensive Internet in Zimbabwe
- If fully understood, it is a good campaign
- It's a good idea, it makes life easier
- The gadgets should be made affordable
- More awareness is needed
- Good idea to avoid tax evasion
- Good move to curb corruption but not yet well implemented
- Helps ZIMRA officials when carrying out Audits
- It is a noble move but very difficult for small businesses. Too demanding and will just make small businesses avoid the taxes as much as possible.
- Fiscalisation should not be applied to all businesses. There are some who invoice once in 3 months. It is more of a challenge. It should be for shops or those who sell goods not services.
- Fiscal devices must be acquired free of charge
- It is an excellent idea but poorly executed at the cost of the client
- This is an expensive exercise for the SMEs and start-up businesses. Consider making USD2000 gross sales and you are forced to get a fiscal device for USD900 or more to comply that's anti-business.
- There must be a credit payment scheme for new businesses.
- Difficult to implement in the farming business. It should be relevant to those who are in retailing business.

- The idea is good if properly done
- Fiscal gadgets are very expensive for small businesses

Challenges faced by Fiscal Device Users

Figure 15 shows some of the common challenges normally faced by users of fiscal devices.

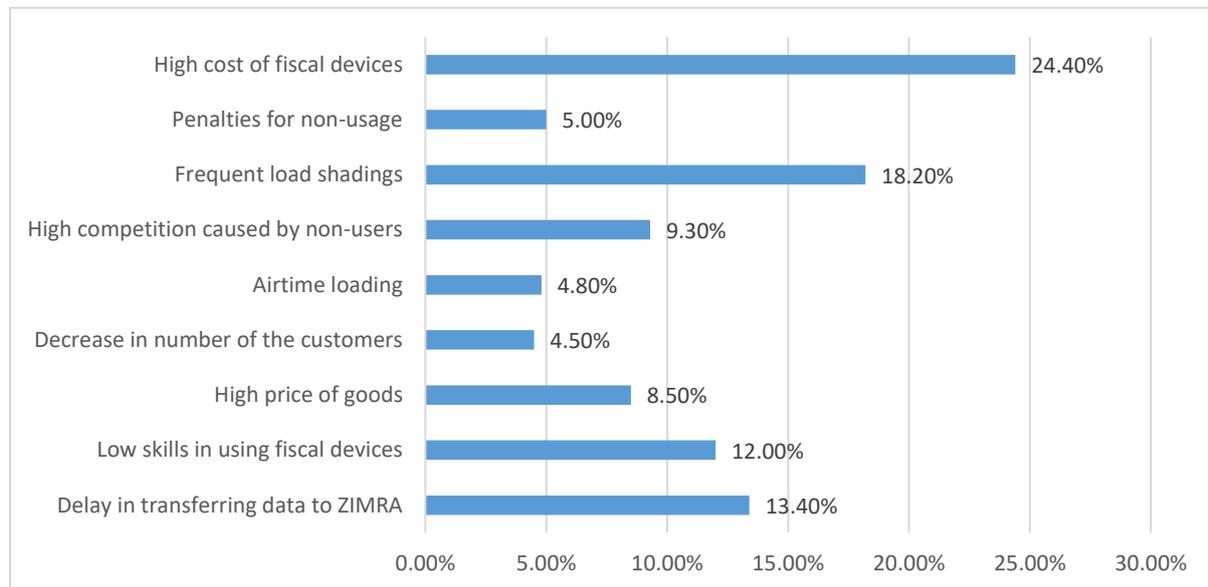


Figure 15: Challenges Faced by Fiscal Device Users

As shown above, the high cost of fiscal devices is the major hindrance to fiscalisation. Also frequent load shadings are negatively affecting users of fiscal machines.

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.

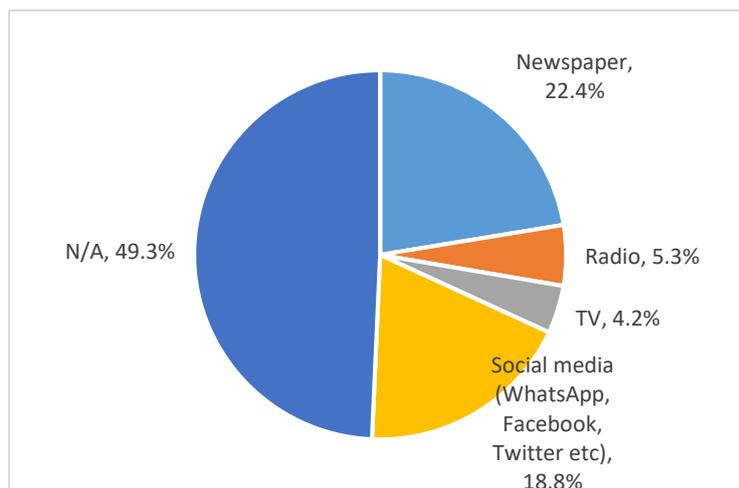


Figure 16: Knowledge of the Tax in Forex Campaign

The results in Figure 16 show that almost 50% of the respondents were not aware of the Tax in Forex campaign. On the other hand, 22.4% of the participants got know about the campaign through the Newspaper followed by roughly 19% who indicated Social Media as their source of awareness of the campaign.

Views on "Tax in Forex Campaign"

Respondents were further asked about their views on the Tax in Forex campaign. The question attracted positive and negative responses which are displayed in Table 17 below.

Table 13: Views on Tax in Forex Campaign

Positive Views	Negative Views
<ul style="list-style-type: none"> • Should educate clients first so that they understand and embrace the campaign • It is fair since the government has authorised businesses to trade in Forex • More information is required on how to address the market distortion caused by multiple exchange rates • It`s ok but we need to be educated about it first so that we know how to do the returns correctly • It's a very good idea, it helps the government get more forex into its reserves • It's a good approach so that the country can get as much forex as possible but it has to be applicable to only those trading in forex. • It's a good idea but needs to be done in a way which does not affect business operations • its good but not well explained especially when both currencies are used • Good and sustainable for the economy • Fairly good as most transactions are now in forex • It is a good economic imperative but susceptible to abuse 	<ul style="list-style-type: none"> • It's not fair. One should be able to pay tax in any currency allowed by the multi-currency • It seems to contradict the effort to use home currency • SMES should be allowed to pay their taxes even at the going exchange rates. We have a lot of operational challenges so as long as one decides to pay then ZIMRA should accept all forms of payments • Only foreign companies must pay tax in forex, locals must pay in local currency • Unfair until the economy completely dollarizes. • It will bring more work as companies will be submitting 2 returns at a time for both currencies • Retrogressive for Zimbabwe as we need to give our ZWL a chance to work like all our neighbouring countries. • Good only if it is not punitive. Our taxes are always high • The tax is too much especially for PAYE • Not well communicated

Awareness of the “I am for Zero Campaign”

As depicted Figure 17, the majority (63.8%) of taxpayers are not aware of the campaign. This shows that the Authority needs to put more effort in creating awareness about the campaign so that all taxpayers become aware of it. This can be achieved through intensive use of cheap social media platforms and roadshows.

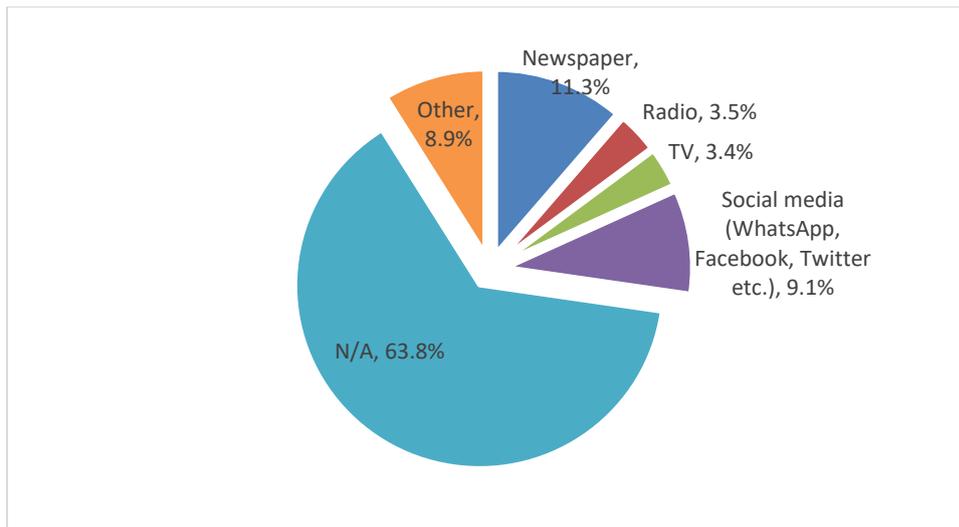


Figure 17: Awareness of I'mforZero Campaign

Views about "I'mForZero Campaign"

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

- Great campaign for curbing corruption
- Way to go. Levels of corruption in ZIMRA are getting out of hand
- Trying to make everyone believe in free and fair deals without corrupting
- An important campaign that should be expanded.
- For corruption, I suggest the institution has to create a good working system and structures otherwise the campaign will remain a talk show.
- It's ok as a slogan but should be supported by action
- It is important if it can be followed through with real action. Currently impact is not noticeable as there is no change in behaviour.
- Good move, but what's on ground is different. We want to see big fish caught and brought to book

Taxpayer Perception of ZIMRA

Towards the end of the survey instrument, respondents 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.

As with the result from the previous survey, the majority (43.5%) of respondents gave a neutral response on this question. About 39% of the taxpayers had positive views about the organization.

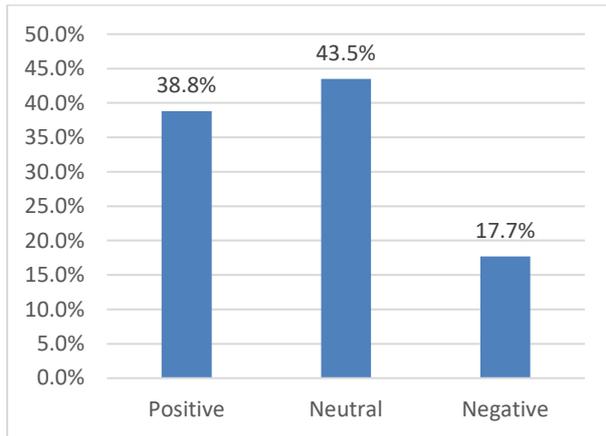


Figure 18: Taxpayer Perception of ZIMRA

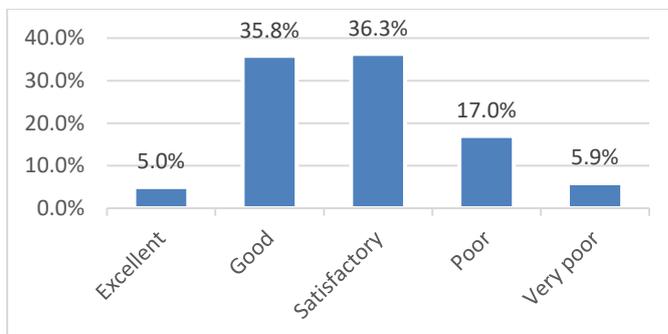
Furthermore, respondents were asked to support their responses. Listed below are some of the reasons that were given by the respondents.

Positive	<ul style="list-style-type: none"> • Collects revenue for the government and a business enabler. • We should contribute to national consolidated fund for the development of our country • They always post information indicating that they surpassed their targets indicating efficiency. • The service is fast at times • They are trying their best • Great service • There is swift response to customer queries. • Not all ZIMRA employees are negative, most of them help when need be. • They have improved but they take long to address the problems with e-services platform • Because they strive to make sure that everyone is well informed of taxes and are always compliant • They are continuously improving their systems
Neutral	<ul style="list-style-type: none"> • Sometimes the service delivery is poor • We receive some services on time but not always • They are doing their job well, only that a few things have to be corrected • There are still many areas requiring improvement • They should increase tax base so that every business pays taxes
Negative	<ul style="list-style-type: none"> • All income goes to ZIMRA • High tax regime • Difficult to get a tax clearance certificate

- Quick to penalize yet slow to assist
- Poor communication and poor customer Service
- Informal traders not paying tax
- They take time to resolve challenges raised by tax payers.
- Because they do not follow their motto of "We are here to serve"
- It helps the smuggling of commodities
- They treat everyone as a criminal
- Corruption especially at border posts Mean and rude staff
- Deliberately slow and corrupt
- Staff are not readily available to answer customers calls on time
- They take their time to serve clients.
- There are some officers who abuse their offices
- Their approach is that of "ZIMRA is king" not "customer is king". This is evidenced by delays in processing issues.
- ZIMRA inland offices are very good. Port of entry offices are corrupt big time and resultantly very inefficient

Overall Service Delivery

Respondents were asked to give an overall rating of ZIMRA's service delivery. The results are displayed in Figure 20 below.

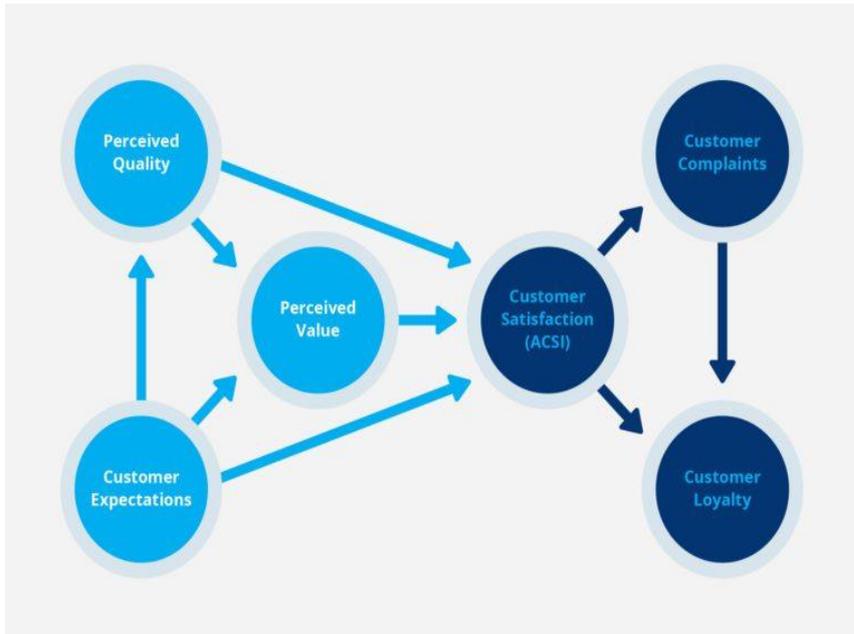


As depicted in Figure 20, roughly 36% of the participants rated the overall service delivery as both satisfactory and good.

Figure 19: 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.



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

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

Using the above methodology, the calculated Customer Satisfaction Index (CSI) was **66.5%**. This value is slightly higher than the previous score of **66.1%**.

Station Satisfaction Scores

One of the objectives of the study was to determine Customer Satisfaction Index per station. The CSI scores for each station were computed and the results are shown in Figure 21. The survey results show that Chipinge (85.5%), Bindura (76.4%), Zvishavane 74.8% and Chiredzi

73.1% had the highest satisfaction ratings. On the other hand, Kazungula (50%), Plumtree (57.3%), Beitbridge (59%) and Victoria Falls (59.9%) registered the lowest satisfaction scores.

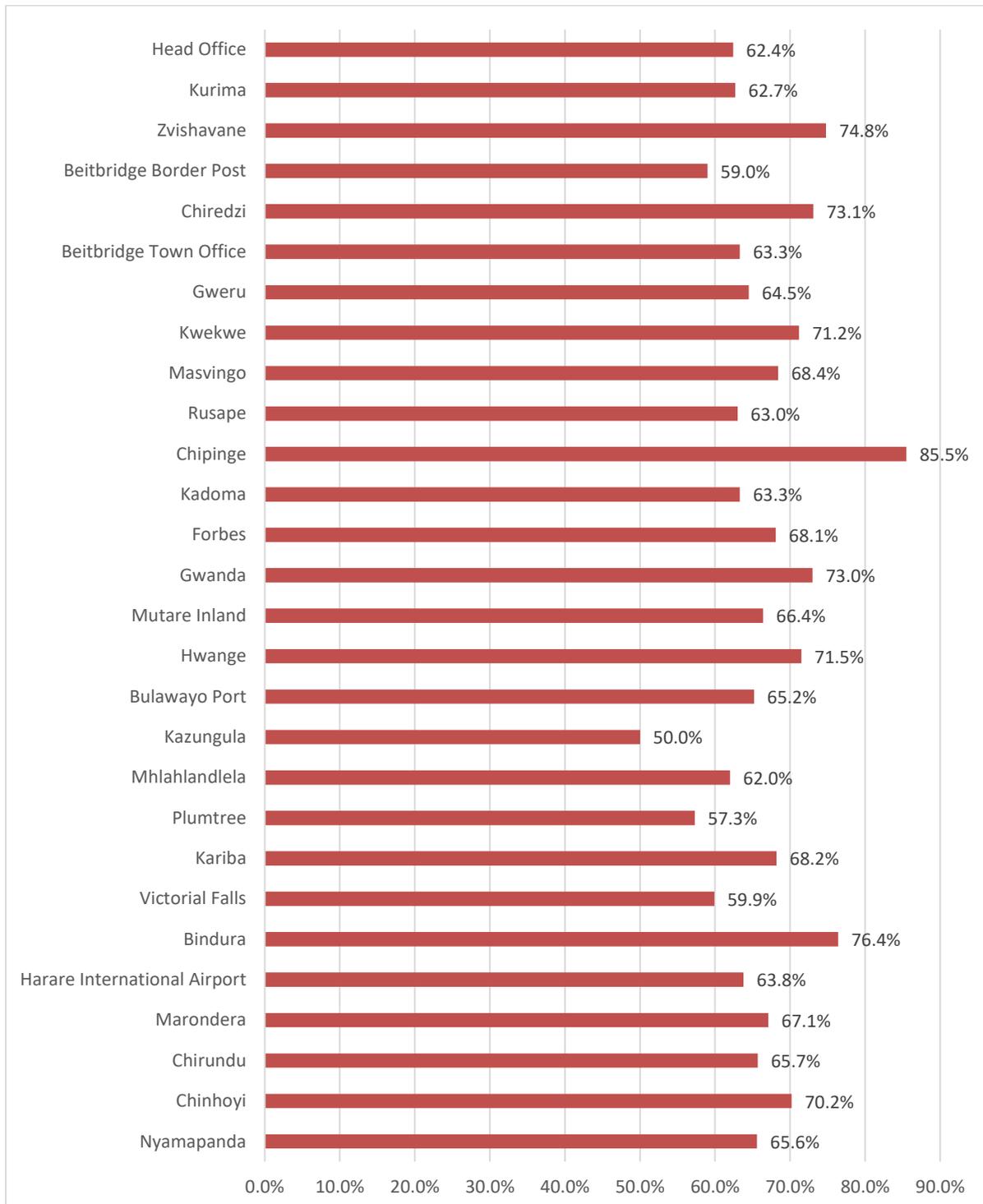


Figure 20: Station Satisfaction Scores

Customer Satisfaction Index by Region

To establish regional disparity, an analysis was done after grouping all stations into their respective regions – Region 1, Region 2, Region 3, Forbes, Head Office and Beitbridge. The figure below shows the customer satisfaction ratings by region.

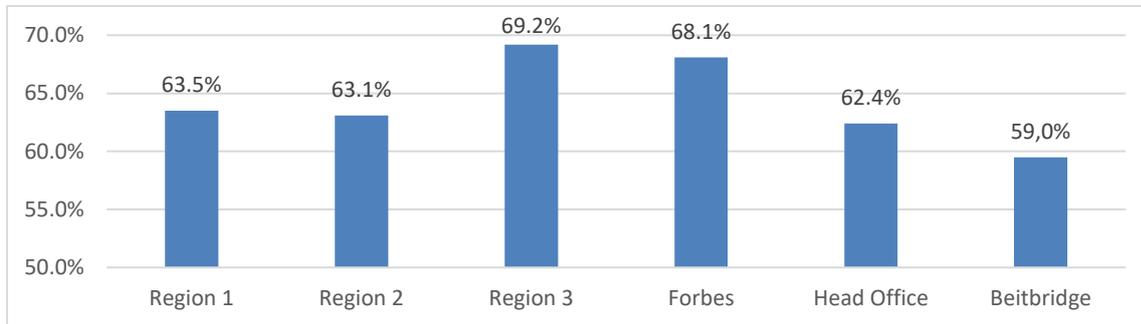


Figure 21: Customer Satisfaction Index by Region

Region 3 (69.2%) had the highest score followed by Forbes which had a CSI score of 68.1%. Beitbridge (59.0%) had the lowest satisfaction score.

Corruption Perception Index by Region

The figure below shows the Corruption Perception Index by region.

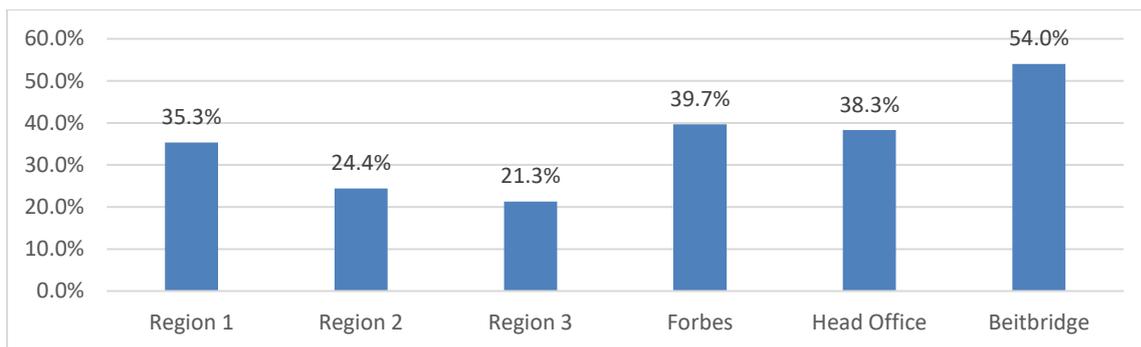


Figure 22: Corruption Perception Index by Region

Beitbridge (54.0%) had the highest Corruption Perception Index whilst Region 3 (21.3%) 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.

- Small Entrepreneurs' tax to be fixed
- The e-service platform should be upgraded
- Tax holidays should be offered to specific sectors such as health and education.
- Tax clearance (ITF16) should cover at least a year.
- Issuing of custom clearance certificates
- Payment of refunds should be fast.
- Allow payments of forex with local currency on the current prevailing rate
- Record keeping should improve
- Timeous delivery of service

- Capital gains Tax certificates should be quickly processed
- E-mail updates for availability of new tax tables and other news
- Getting more taxpayers registered
- ZIMRA needs to improve its banking system so that client do not face challenges when paying QPDs. ZIMRA should introduce SWIPE systems in their offices.
- Regular updates through all media.
- "Speedy processing of applications, especially VAT. The current process is prone to abuse."
- More interpretation of statutes
- Reduce turnaround time in handling customer complaints
- Walk-in clients should be quickly served
- "Customer service - specifically attending to queries. Email queries take ages to be attended to. One has to make a telephone call to follow up."
- "More aggressive use of ICT, make payment of taxes easy by levying lower taxes so that all citizens pay up, incentivise upright citizens. Broaden your information dissemination e.g. at school level (future taxpayers)."
- There is need for more trainings on computation of various taxes.
- Tighten borders to curb smuggling of drugs
- Fire corrupt ZIMRA officials
- Stations should embrace alternative sources of electricity to cater for power cuts
- ITF 263 certificates should be issued timeously.
- Improve on network efficiency
- ZIMRA officials should listen to client grievances
- Service at borders and airport should be fast
- ZIMRA should set up offices outside the CBD which is always congested with traffic
- Recruit personnel with high IQ in computer technology to ensure efficient ICT systems
- Remunerate staff with adequate salaries so that they execute their duties diligently.
- Staff should be adequately trained in their line of work
- Do some training workshops with small businesses so that they understand the taxation system
- Efficient system at the borders
- Reduce the cost of fiscal devices. The e-services portal should be upgraded so that it captures uploaded documents efficiently.
- Staff should answer telephone calls promptly
- Foreign currency BP numbers should be released as soon as possible
- Small business like retail shops and informal traders should be included in the tax bracket
- All telephone lines should be fixed to enhance communication.
- "Customer care at Ports of entry to Travellers. It's not only shipping agents' representatives who need to be attended to with love."
- There must be adequate staff on toll gates to avoid
- Provide more educational workshops both physical and online
- Staff should always be in their offices especially at Kurima House.
- There is need for efficient online payment systems so that there is no need to go to ZIMRA offices for tax payments.
- Electronic service portal should contain statements of accounts for corporates just like the NSSA, ZETDC etc
- Stamp out corruption at border posts by aggressively prosecuting offenders.

- Use all media to more effectively communicate with clients
- Website speed needs improvement
- CGT inconsistencies must be addressed to reduce unnecessary queries and objections.
- Customer care needs urgent improvement
- Increase contactable numbers
- Change of ownership of motor vehicles to take less than a month
- E-portal service should be as efficient as that of NSSA.
- Offices should be open throughout lunch
- There should be an efficient audit trail on all payments done from the banks. Sometimes it's difficult to trace payments
- Efficient and effective communication to clients on any new changes
- Treat clients as business partners rather than giving an impression of hostility
- Tax levels should not be punitive
- Remunerate your workers fairly so as to reduce corruption
- Ensure that the E-Portal works all the time and not just during the night.
- Assign liaison officers to each and every tax payer
- Email Activation PIN should be generated on the platform to avoid delays
- Staff should respond to emails within the shortest possible time.
- Buy new uniforms for staff
- Be sensitive to economic realities and minimise business disruption when applying penalties.
- Minimize bureaucracy when dealing with client queries.
- Increase staff at ports of entry during peak periods
- Increase awareness to the informal sector
- Allow business calls on staff cell phones
- Reception points should always be manned
- Reduce 30% withholding tax to 5%
- Advise clients whenever their Liaison Officer changes.
- Improve functionality of the e-portal
- "You can automate a process where information on tax changes, updates or client awareness is disseminated in a batch to all emails. A text message is then sent informing the client that an email has been sent to their mailbox. All this can be automated and doesn't require a lot of work. In line with this, you can also configure your mail exchange server to record whether the email has been read or not."
- "All the staff in Kazungula border post are Shona, where are the Nambyas, Tongas and Ndebeles in their own area? Where is the fairness? Same applies in Beitbridge, Victoria Falls, Plumtree and other smaller border posts in Matabeleland."
- Processing of payments should be done 24/7
- "They should learn how to handle clients like NSSA. NSSA staff talk to you, understand your problem and are approachable"
- ZIMRA must accept genuine import invoices submitted by importers as this will reduce corruption
- Must adequately educate tax payers well on time so they adapt to the changes before they are implemented to avoid unnecessary disruptions to business operations

Proposed Areas of Improvement by Region

Beitbridge	<ul style="list-style-type: none"> • Avoid smuggling of drugs at the border • Increase number of ZIMRA officers at the border • Improve on customer care • Do not allow unauthorized people/touts in or near the border • There is too much corruption at the border
Region 1	<ul style="list-style-type: none"> • "Need to improve the Kurima House Reception. Calls don't get answered, you spend the whole day phoning and getting no response." • Avoid moving clients from one office to another • Make physical examinations possible even during weekends either at Bak Logistics or Manica depot • There should be a public toilet at Kurima House • Offices should be clean (Kurima) • Easy access to right offices with correct labelling of offices (Kurima) • Staff should always be available in offices (Kurima) • Improve on document handling to avoid loss of client information. (Kurima)
Region 2	<ul style="list-style-type: none"> • Border facilities including toilets, parking space for imported vehicles (Kazungula) • Attend to phone calls (Mhlahlandlela) • CGT processing (Mhlahlandlela) • Keep client documents and not misplace them (Mhlahlandlela) • Improve on customer care (Plumtree, Victoria Falls)
Forbes	<ul style="list-style-type: none"> • Toilets near stamping at Forbes require running water. • Working hours at Forbes to be increased to 24 hours • Employees to be increased to cover PEs • Parking space for trucks to be increased • Staff should always be available in offices.
Region 3	<ul style="list-style-type: none"> • Record retention (Masvingo)
Head Office	<ul style="list-style-type: none"> • Staff should always be available in offices. • Improve on document handling to avoid loss of client information.

Conclusions

The survey results show that the Customer Satisfaction Index has insignificantly improved in comparison with the previous score. The inefficiency of the e-services portal, failure by staff to answer telephone calls on time and the delay in handling customer queries has been cited as major causes of customer dissatisfaction. Overall, taxpayers have rated ZIMRA's service delivery as satisfactory.

Recommendations

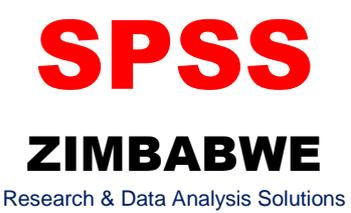
SPSS Zimbabwe proposes the following recommendations:

- (i) ZIMRA should upgrade the e-services portal so that it can handle large traffic even during peak periods.
- (ii) The number of suppliers of fiscal devices should be increased so that taxpayers can access them at competitive prices.
- (iii) ZIMRA officials should be continuously trained on customer care so that they always know how to handle customers courteously.
- (iv) The Authority should find a lasting solution to start-up enterprises so that they are allowed to grow at the same time paying their taxes.
- (v) The withholding tax should be revised from 30% to a more acceptable percentage.
- (vi) The ZIMRA website should be continuously updated so that it contains relevant information all the time. The website should also have a Chatbot that automatically answers common customer questions.
- (vii) The Authority should continue investing in ICT so that human interaction is minimized. This will assist in fighting corruption.
- (viii) All ZIMRA telephone lines which are not working should be fixed.
- (ix) The Authority should continue with educating taxpayers on how to calculate various taxes. Most of the taxpayers need training in computation of taxes.
- (x) ZIMRA should fire corrupt employees
- (xi) ZIMRA should broaden its tax base through the incorporation of informal traders. The survey findings show that a considerable number of respondents are not happy with the fact that a lot of informal traders are not paying tax.
- (xii) 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.
- (xiii) The findings show that a lot of customers have gone for over three weeks without getting a solution to their queries. Therefore it is imperative for ZIMRA to have regular internal checks to ensure speedy handling of customer complaints.
- (xiv) The Authority should always keep taxpayers updated on any initiatives that it is undertaking in order to improve compliance and customer experience. A lot of taxpayers were not aware of the Fiscalisation, "Tax in Forex" and the "I am for Zero" campaigns. ZIMRA can adopt new channels of communication like social media in reaching out to its customers.
- (xv) A considerable number of customers have cited poor employee remuneration as the major cause of corruption among employees. Therefore the Authority should strive to give its employees competitive salaries which might deter employees into engaging in corrupt activities.
- (xvi) ZIMRA should revise tax rates in foreign currency in order to attract FDI.
- (xvii) The ITF 263 certificate should be easily accessible. This can be achieved through an efficient e-services portal that is fully functional all the time.
- (xviii) Staff should always be available in their offices during working hours so that they can quickly attend to walk-in clients, respond to emails and promptly answer telephone calls.
- (xix) The Authority should buy new uniforms for its staff to enhance the corporate image.
- (xx) Receptions at stations should always be manned so that client calls are answered promptly.
- (xxi) ZIMRA should set up offices outside the CBD in areas where there is less traffic congestion and plenty of parking space.

- (xxii) Payment of refunds should be done in timely manner.
- (xxiii) There is urgent need for a relook into the Fiscalisation program. To most of the taxpayers, the campaign seems to be most appropriate for wholesalers and retailers who handle large volume of transactions on a daily basis. Thus the Authority needs to educate taxpayers about the fiscalisation campaign at a sector level.

Appendix A

Questionnaire for Taxpayers

 <p style="text-align: center;">SPSS ZIMBABWE Research & Data Analysis Solutions</p>	<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>
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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?

Staff Attitude	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
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Service delivery	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
Speed of service	<ol style="list-style-type: none"> 1. ZIMRA employees quickly respond to our service requests 2. ZIMRA service is generally fast 3. ZIMRA team answers all calls courteously within 20 seconds or 3 rings during working hours. 4. ZIMRA acknowledges all written correspondence within 2 working days, responds within 3 working days on simple matters, and within 8 working days where research is needed. 5. ZIMRA a cknowledges all media, social and digital media enquiries within a day and respond within 3 working days. 6. All members of the public who call at ZIMRA's inland offices are attended to within 10 minutes of arrival. 7. All objections are determined and the decision communicated to clients within 60 working days from the date of receipt of the letter of objection. 8. Commercial consignments will be cleared within 3 hours by ZIMRA from the submission of correct and complete documentation unless selected for physical examination 9. Physical examination of road, air, and containerised cargo are done within 48 hours by ZIMRA.
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	<ol style="list-style-type: none"> 1. Quality of service in ZIMRA is high
Staff Knowledge	<ol style="list-style-type: none"> 1. ZIMRA employees at this station know their job well
Corporate governance	<ol style="list-style-type: none"> 1. ZIMRA employees are of high integrity 2. ZIMRA discharge their duties in a fair and impartial manner
Accessibility of ZIMRA information	<ol style="list-style-type: none"> 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	ZIMRA e-services platform is very efficient The Fiscal Devices are very efficient The ASCUDA system is very efficient

	<p>The electronic cargo tracking system is very efficient ZIMRA Econet Ownai Platform is very efficient ZIMRA Netone One money platform is very efficient</p>						
Complaints resolution	<ol style="list-style-type: none"> 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"> • 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 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? <ul style="list-style-type: none"> • Very dissatisfied • Dissatisfied • Neither satisfied nor dissatisfied • Satisfied • Very Satisfied 						
Physical Facilities	<ol style="list-style-type: none"> 1. ZIMRA physical facilities (i.e. offices, reception etc.) are very good. 						
Communication	<ol style="list-style-type: none"> 1. Which of the following statements best describes your impression of communications within ZIMRA? 	<table border="1"> <tr> <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>	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
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		

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.

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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)

.....

*****Thank

you!
