Client Satisfaction Survey Report

2023- Second Quarter

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Executive Summary

- SPSS Zimbabwe carried out a client satisfaction survey on behalf of ZIMRA for the Second Quarter 2023. 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 employed both qualitative and quantitative data collection methods. Quantitative data was collected using a closed ended questionnaire with a few open ended questions. A 5-point Likert scale was used. Primary quantitative data collection was performed using both physical and online interviews. Qualitative data was collected using in-depth interviews and focus group discussions.
- 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 statistically significant sample size of 933 respondents.
- Descriptive Statistics was the main method of data analysis. Quantitative data analysis was performed using the SPSS AND Mirosoft Excel software while qualitative data was analysed using themes.

Key Findings

- The calculated Customer Satisfaction Score (CSAT) was 67.6%
- Regional satisfaction ratings were as follows: Region 1 (65.2%), Region 2 (65.7%), Region 3 (77%), Head Office (68.7%), Beitbridge (57.7%) and Forbes (69.4%)
- Kariba (91.3%), Kadoma (87.6%), Bindura (87.5%), Hwange (85.3%), Chipinge (83.8%), Zvishavane (82.6%), Chiredzi (82.3%), Kwekwe (80.7%) and Rusape (80.2%) had the highest satisfaction ratings.
- Pumtree (47.1%), Chirundu (57%), Beitbridge Town Office (57.6%) and Beitbridge (57.7%) recorded the lowest satisfaction scores.
- ZIMRA Strategy (72.9%), Staff Attitude (70.8%), Service Delivery (72.6%), Speed of Service (53.3%), Corporate Governance (68.1%) and Accessibility of ZIMRA Information (81.2%)
- 82.3% believe Single Window will benefit Zimbabwe

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Key Findings

- 52% of the respondents believe that corruption exists in ZIMRA
- Almost 70% of the participants have no knowledge of the TIP Clearance process
- 85% of the respondents are satisfied with ZIMRA's ICT Systems
- 75% acknowledged that information on Private Imports Declaration Clearance process is easily accessible
- 49% are registered for VAT and 72% are aware of the Fiscalisation campaign.
- The high cost of fiscal devices is negatively impacting the fiscalisation campaign
- 62% of the respondents feel that they have the required knowledge about tax and customs duties
- Awareness campaigns and whistleblowing have been cited as the most effective strategies of fighting corruption

Background

- 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 collect revenue, facilitate trade and travel, advise Government on all matters of tax policy relating to revenue collections as well as issues related to tax administration and protect civil society. 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.
- 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

- Specifically the survey aims at rating of ZIMRA on a given set of attributes, including level of client satisfaction with:
- ZIMRA Strategy
- ZIMRA staff attitude
- Service delivery
- Speed of service
- Perception towards corruption
- Corporate Governance
- Accessibility of ZIMRA information
- Efficiency of ZIMRA online systems
- Improvements that can be made

Population: All Taxpayers
Sampling Strategy: Purposive and Simple Random Sampling
Achieved Sample: 933
Data Collection: Online and Physical Interviews
Data Analysis: Quantitative (Descriptive Statistics) & Qualitative (Thematic Content Analysis)

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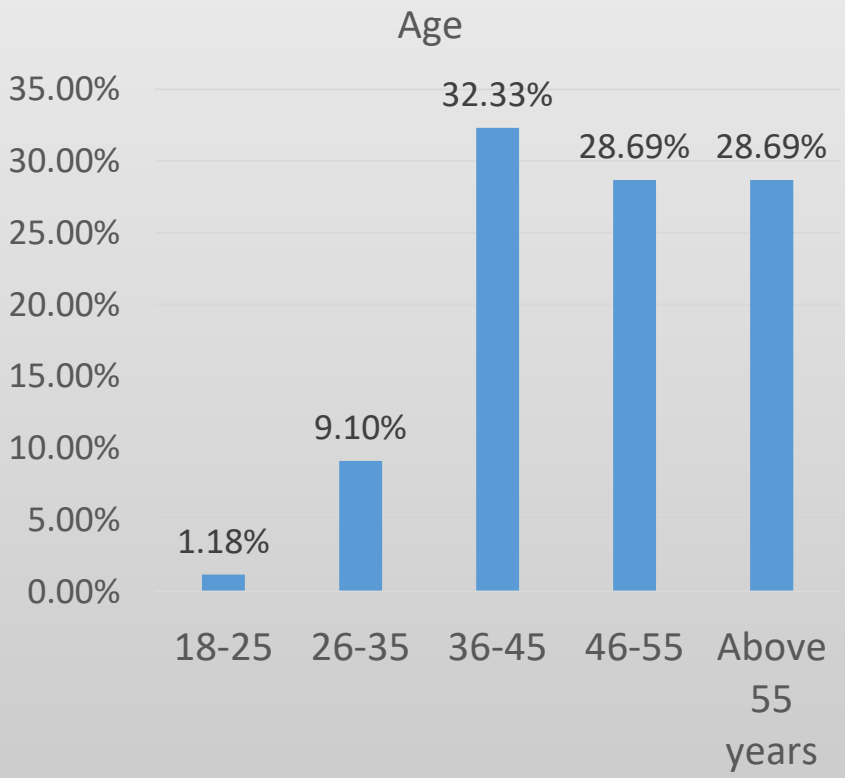
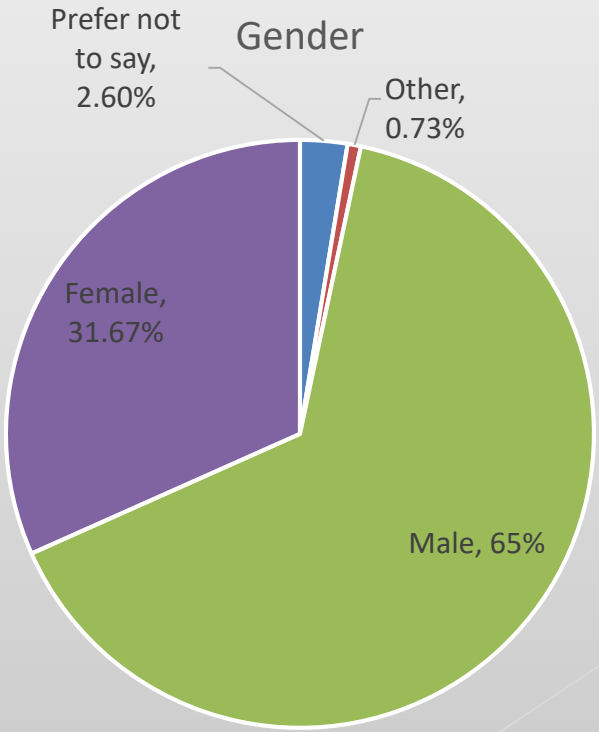
- Demographics of Respondents
- Category of Business
- Sector
- ZIMRA Station

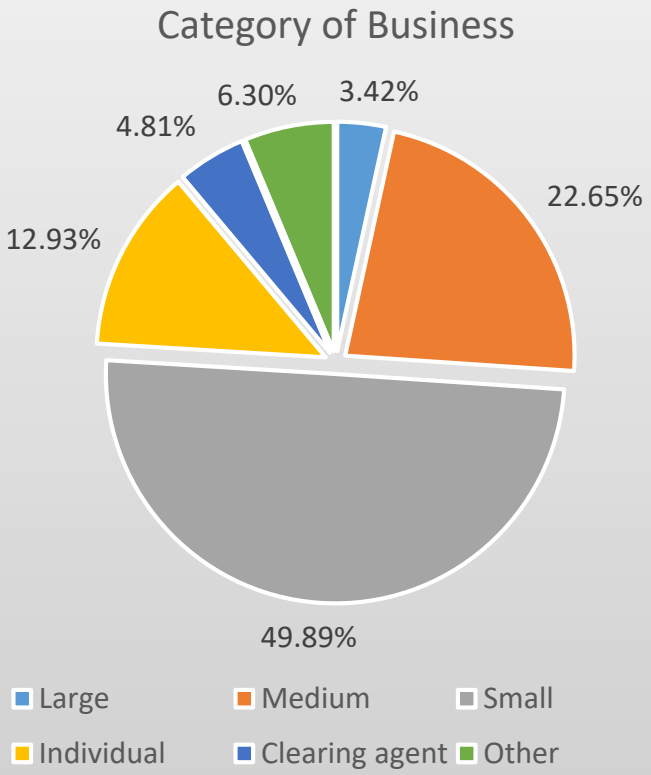
Demographics of Respondents

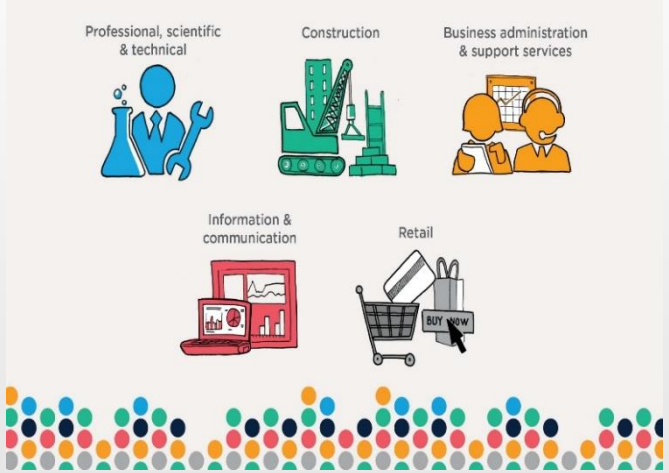


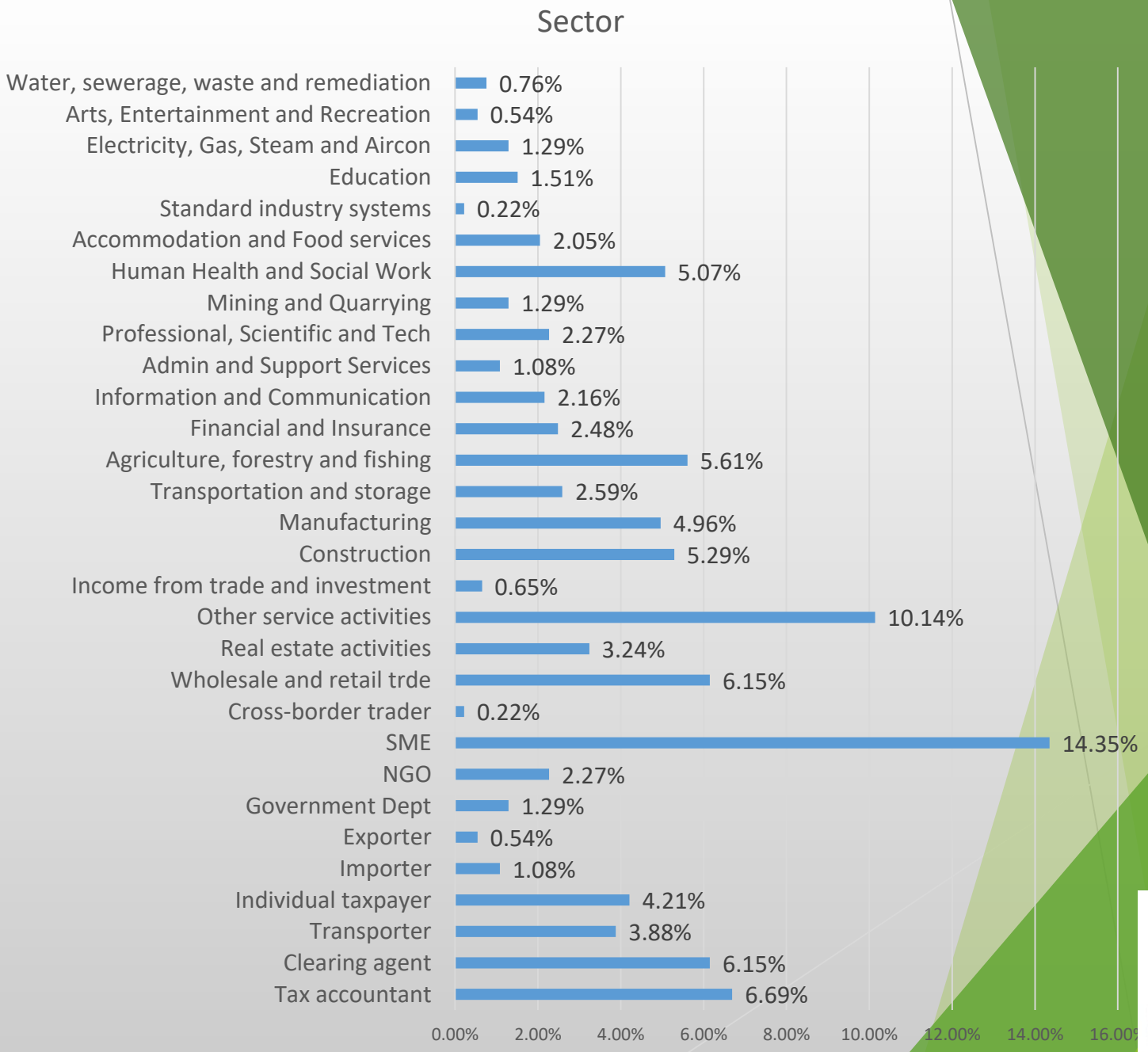


Category of Business

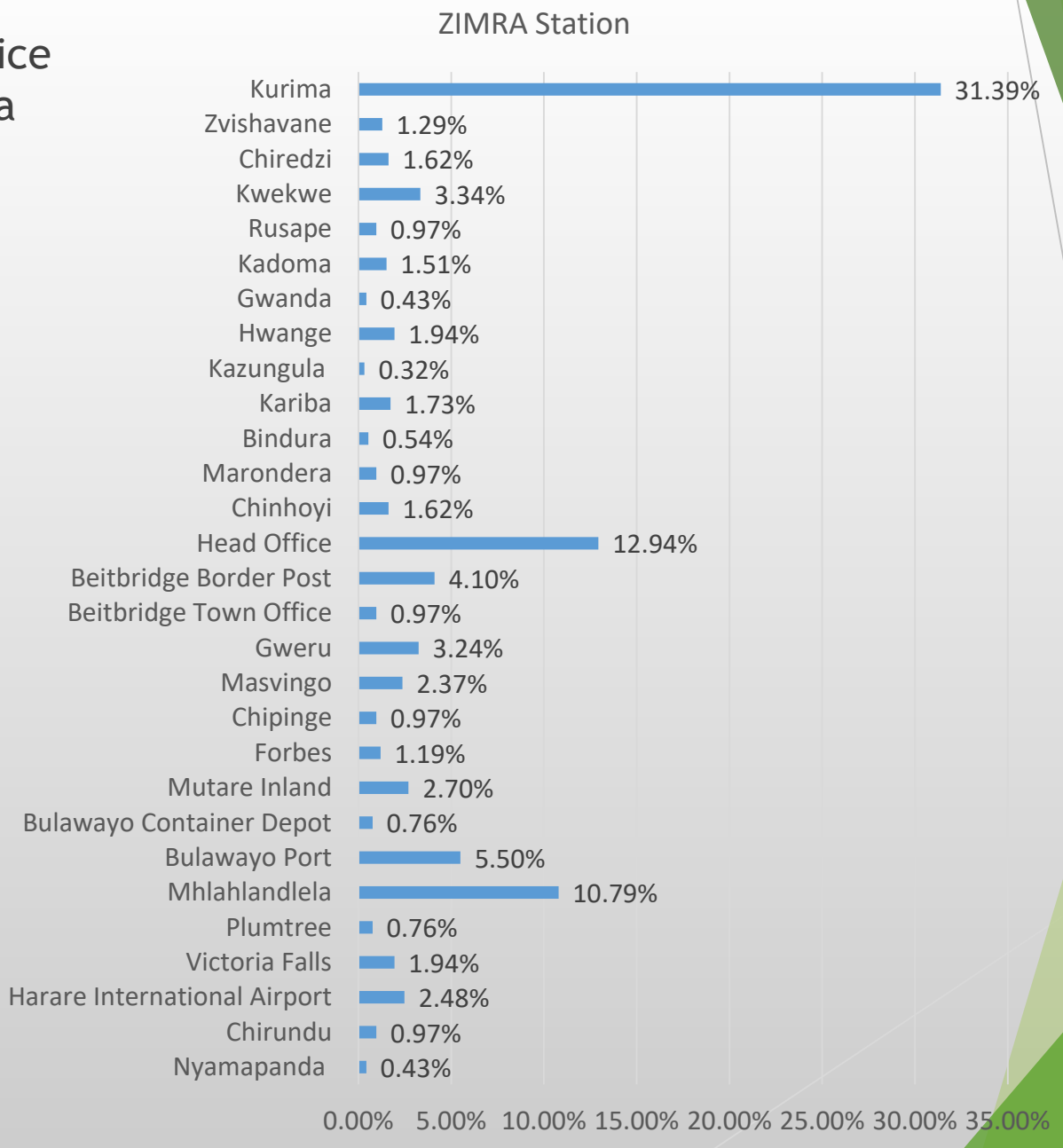
- The survey results show that almost 50% of the respondents were from the small business category.
- 22.65% of the participants were from the medium enterprises
- Individuals constituted roughly 13% of the total respondents.




Professional, scientific & technical
Construction
Business administration & support services
Information & communication
Retail
BUY NOW

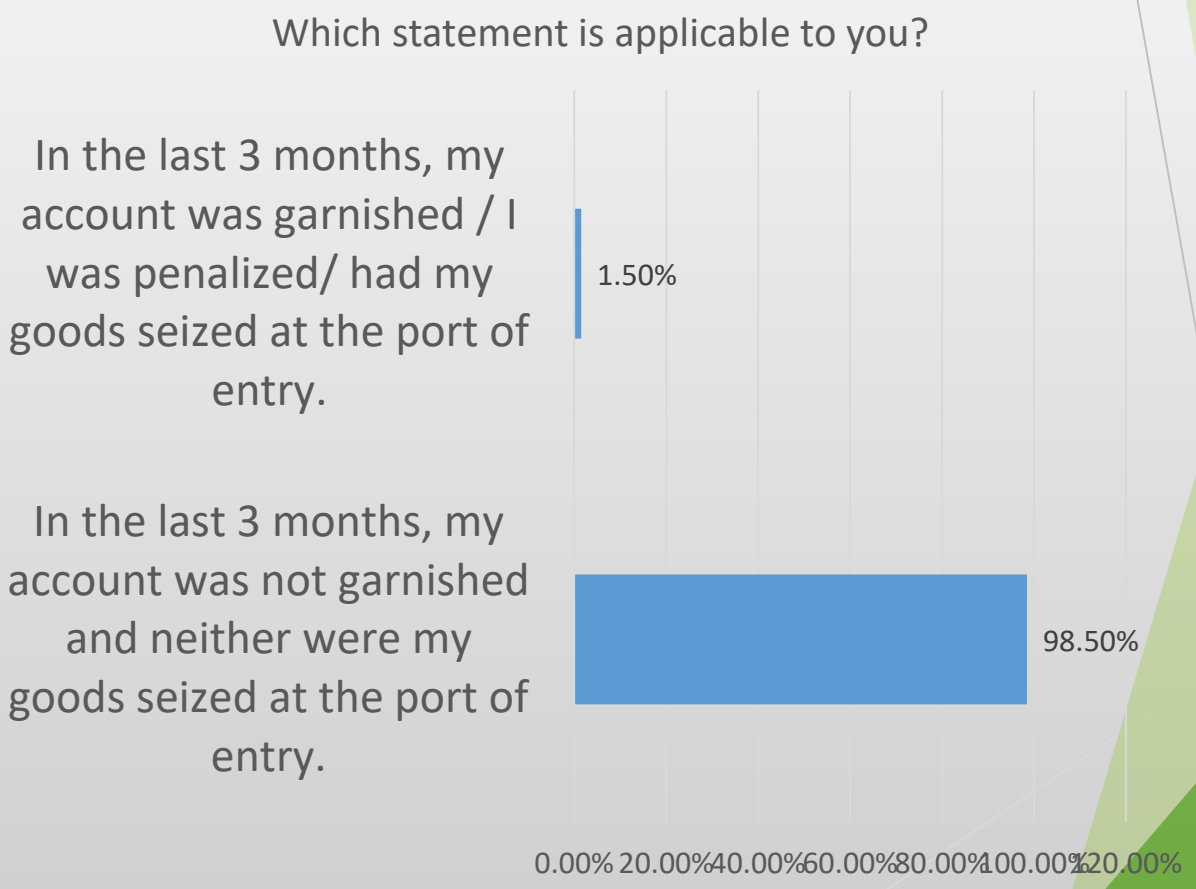

Sector
Water, sewerage, waste and remediation 0.76%
Arts, Entertainment and Recreation 0.54%
Electricity, Gas, Steam and Aircon 1.29%
Education 1.51%
Standard industry systems 0.22%
Accommodation and Food services 2.05%
Human Health and Social Work 5.07%
Mining and Quarrying 1.29%
Professional, Scientific and Tech 2.27%
Admin and Support Services 1.08%
Information and Communication 2.16%
Financial and Insurance 2.48%
Agriculture, forestry and fishing 5.61%
Transportation and storage 2.59%
Manufacturing 4.96%
Construction 5.29%
Income from trade and investment 0.65%
Other service activities 10.14%
Real estate activities 3.24%
Wholesale and retail trde 6.15%
Cross-border trader 0.22%
SME 14.35%
NGO 2.27%
Government Dept 1.29%
Exporter 0.54%
Importer 1.08%
Individual taxpayer 4.21%
Transporter 3.88%
Clearing agent 6.15%
Tax accountant 6.69%
0.00%
2.00%
4.00%
6.00%
8.00%
10.00%
12.00%
14.00%
16.00%

- Kurima (31,39%), Head office (12,94%) and Mhlahlandlela (10,79%) had the highest number of respondents.



Which statement is applicable to you?

- The survey results show that only 1,5% of the respondents had either their accounts garnished or had their goods seized at the port of entry in the last 3 months.



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- Staff Attitude
- Service Delivery
- Speed of Service
- Corporate Governance

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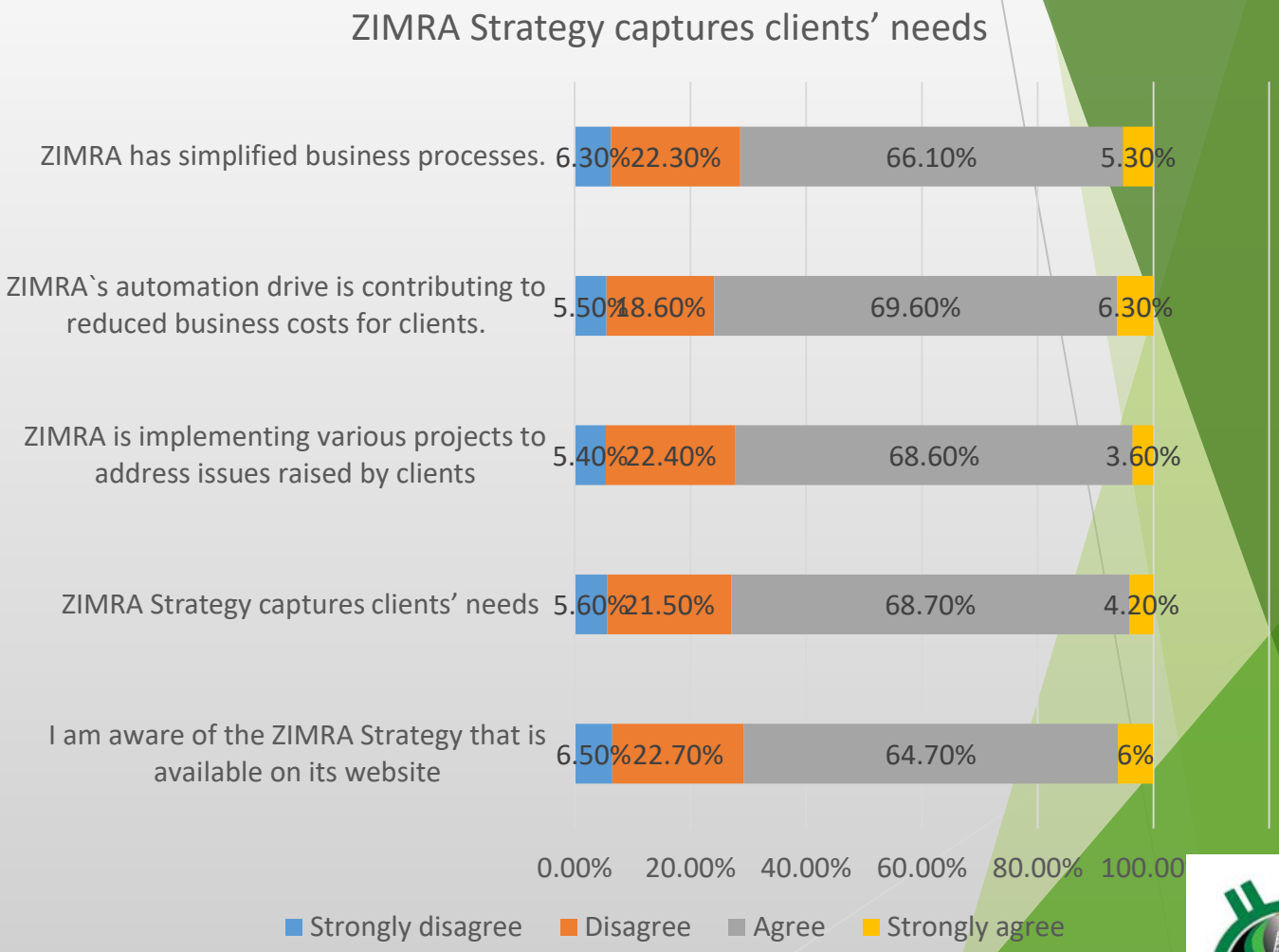
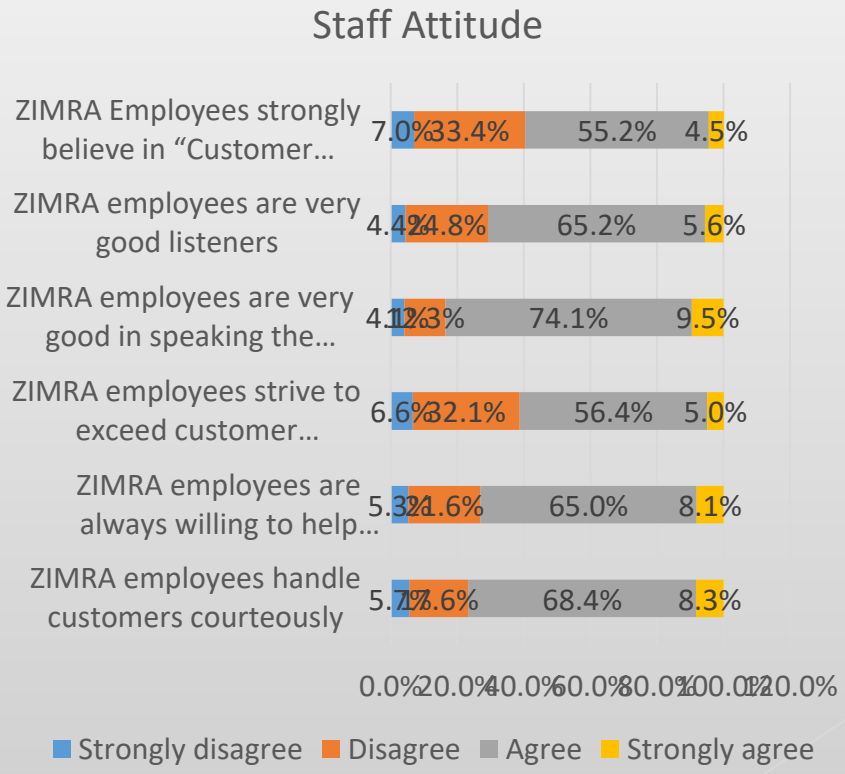
ZIMRA Strategy

- 71.4% of the respondents agreed that ZIMRA has simplified business processes.
- Approximately 76% of agreed that the automation drive is yielding positive results for clients.
- At least 70% believe that ZIMRA is working towards addressing client issues
- At least 70% of the respondents are aware of the ZIMRA strategy that is available on the website and that the strategy captures clients' needs.



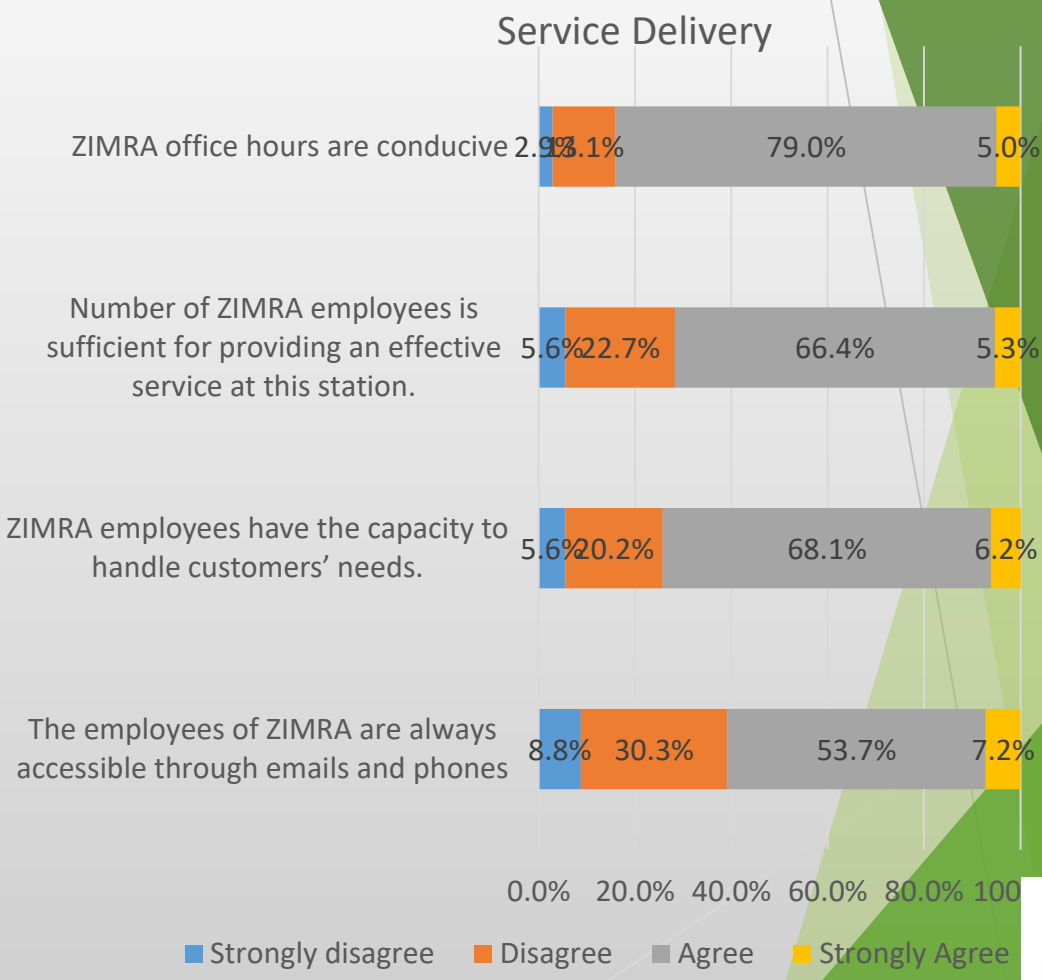
Staff Attitude

- Roughly 60% of the participants agree that ZIMRA staff believe in 'Customer First' principle
- 70.8% agreed that ZIMRA employees are very good listeners.
- More than 80% of the respondents understand the language used by ZIMRA staff.
- 61.4% believe that ZIMRA employees strive to exceed customer expectations.
- At least 70% believe that ZIMRA employees handle customers courteously and are always willing to assist clients.



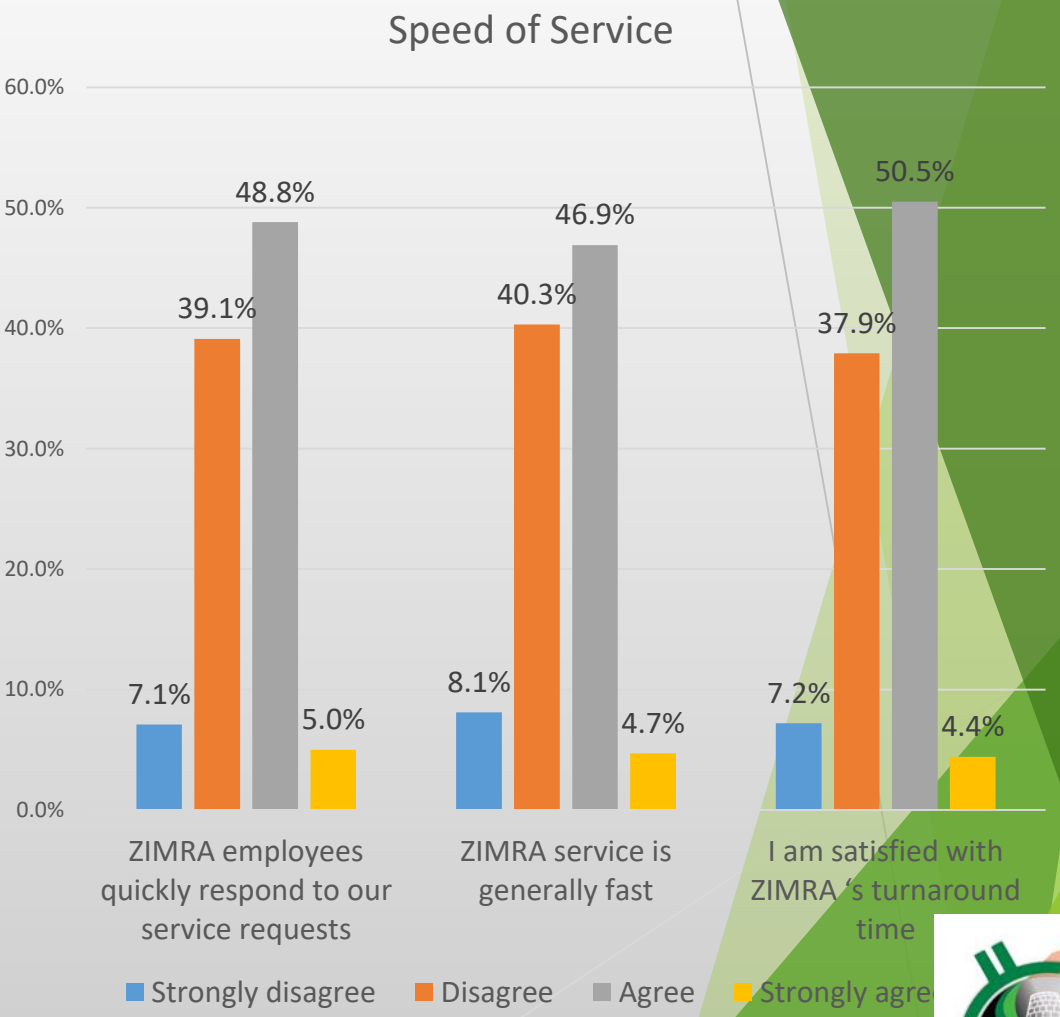
Service Delivery

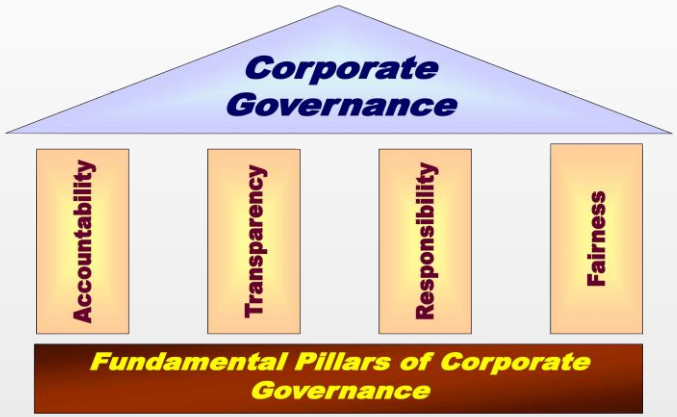
- 84% of the respondents agreed that ZIMRA office hours are conducive
- 71.7% agree that the number of employees is sufficient to provide an effective service at their respective stations.
- At least 68% of the participants believe that ZIMRA staff have the capacity to handle customer needs.
- Roughly 60% of the respondents agree that ZIMRA employees are always accessible through emails and phones.



Speed of Service

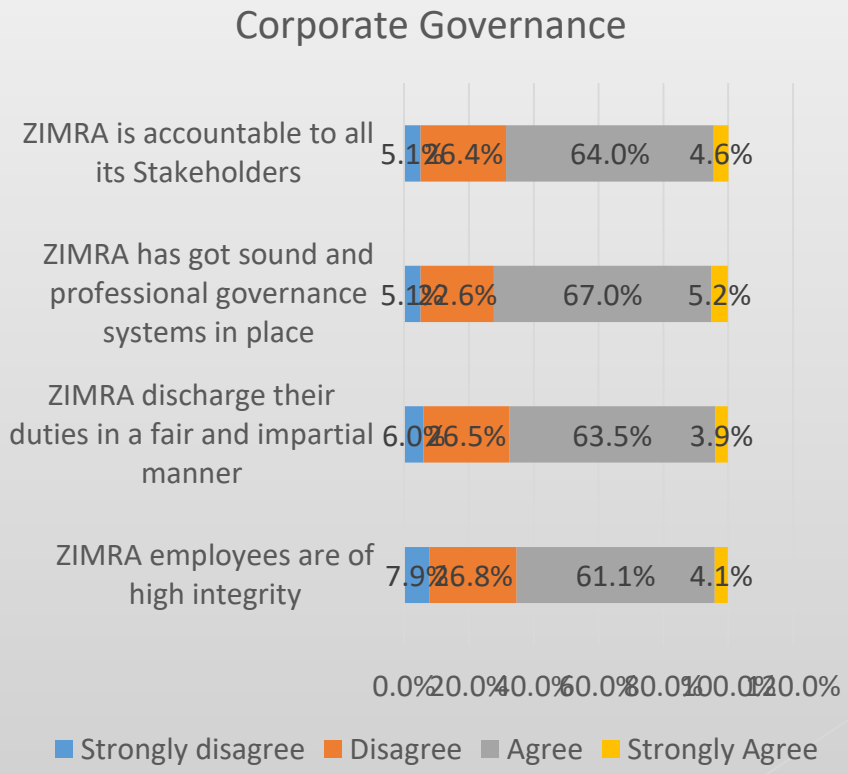
- Approximately 54% agree that ZIMRA employees swiftly respond to client service requests.
- 51.6% of the taxpayers agree that ZIMRA service is fast
- About 55% of the respondents are satisfied with ZIMRA's turnaround time.





Corporate Governance

- At least 64% of the respondents believe that ZIMRA is accountable to its stakeholders
- At least 67% of the respondents believe that ZIMRA has got sound and professional governance systems in place.
- Almost 67% of the participants believe that ZIMRA staff perform their duties in a fair and impartial manner
- 65% agree that ZIMRA employees are of high integrity



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- ICT Systems
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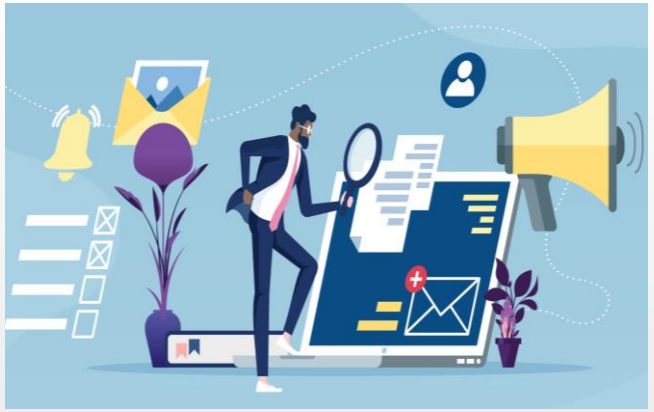
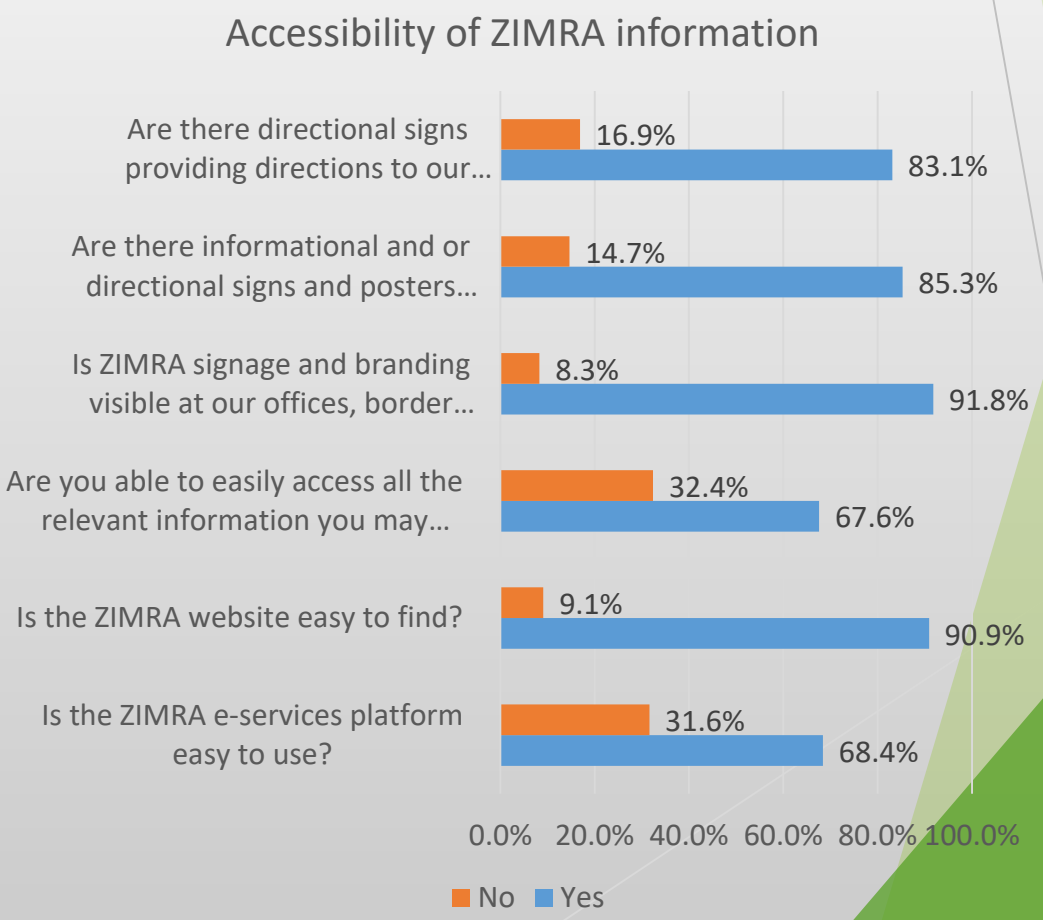


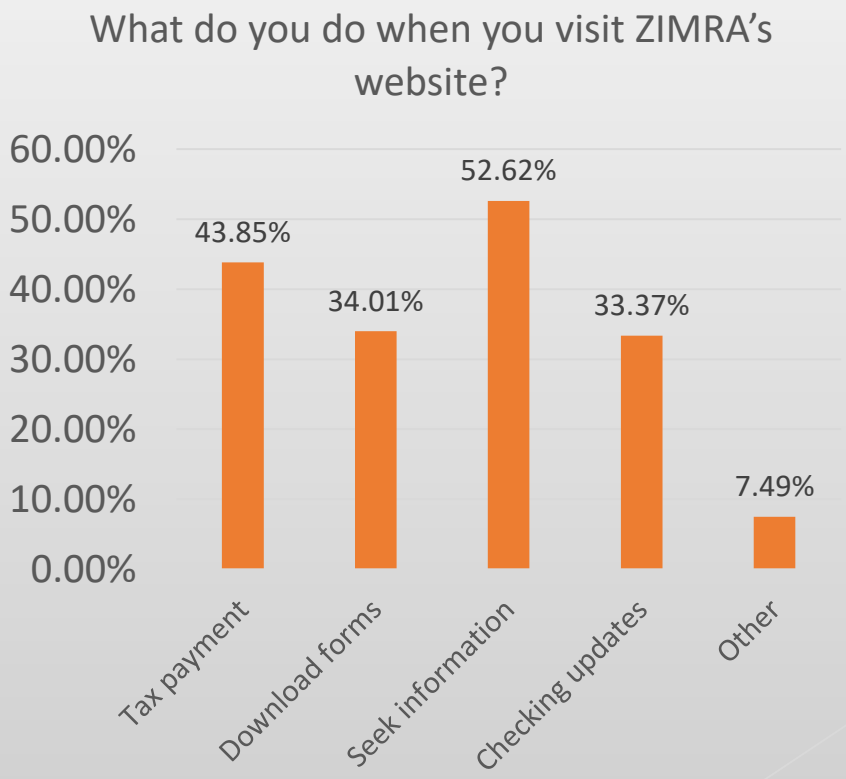
Accessibility of ZIMRA Information

- 83.1% of the respondents indicated that there are directional signs providing directions to ZIMRA offices, border posts and ports of entry.
- Roughly 92% of the participants confirmed that the ZIMRA signage and branding is visible at their offices and border posts across the country.
- About 91% of the participants agree that the ZIMRA website is easy to use.
- 67.6% are able to easily access all the relevant information from the ZIMRA website



Uses of the ZIMRA Website

- 52.62% visit the ZIMRA website to seek information
- About 44% visit the website to make tax payments
- 34% of the respondents visit the website to download forms
- 33% visit the website to check for updates.
- 7.5% visit the website for other issues like; Downloading Tax clearance certificate, VAT submissions, ensure emailed requests are actioned, Tax return submissions, TCC requests, submission of bill of entries and to apply for Capital Gains Tax certificates



Suggestions for ZIMRA Website Improvement

- Have an online assistant
- Make sure all user forms e.g. AYCUDA, Form 122 etc. are accessible on the Website.
- Also they should always upload the newly gazetted statutory instruments
- Improve internet connectivity
- Include all major local languages so that customers can fully understand
- Easy interface with links all on the same page
- To ensure online systems are working all the time.
- Making the site accessible on mobile devices

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Suggestions for ZIMRA Website Improvement

- Improve server capacity
- Provide more educative information on Tax procedures
- Improve on speed of processing. Usually congested and dragging.
- Use of simple language that is easy to understand.
- ZIMRA must have a Facebook page where they answer all questions
- Publish all Statutory Instruments and all relevant information for importers and transporters
- Just by making it easy to use even for a lay person
- Include a Duty Calculator

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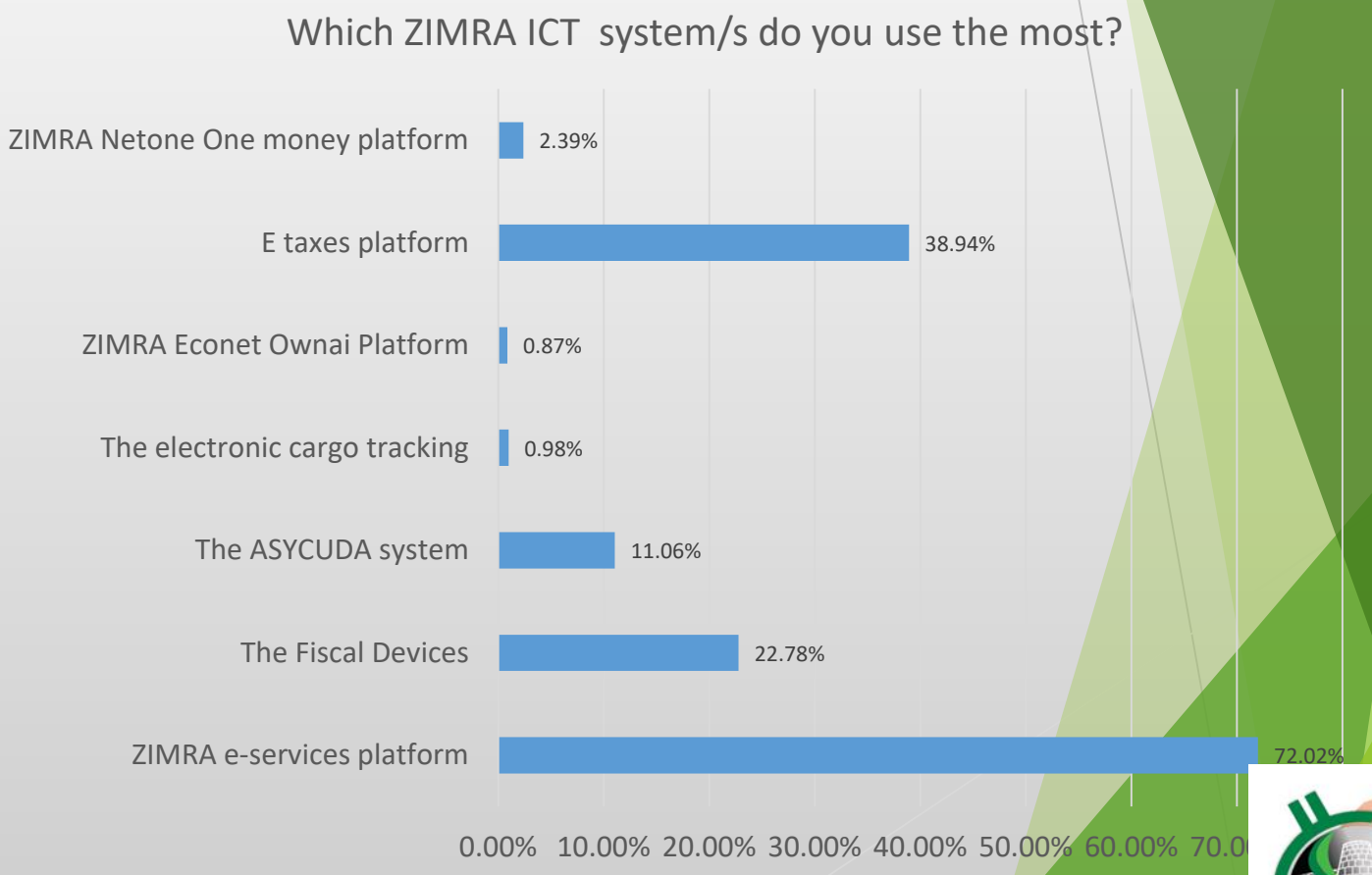
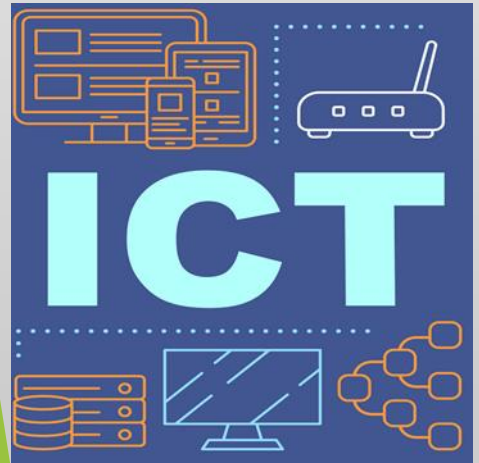
Suggestions for ZIMRA Website Improvement

- Include an online question-and-answer system
- Introduce a online WhatsApp communication.
- We need to have a robust online payment system
- Provide working email addresses and telephone lines
- Load all information concerning taxes which is up to date
- Improve on the mobile-view of ZIMRA's digital platforms.
- Put more information on Customs
- Create offline applications
- Update it regularly

ZIMRA ICT Systems

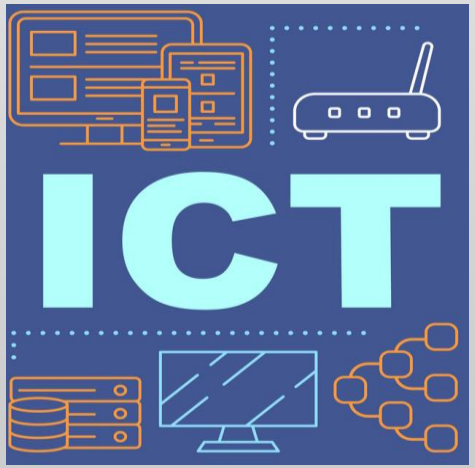
- Most (72%) of the respondents use the ZIMRA e-services platform
- 39% use the E-taxes platform
- 22.78% use the Fiscal devices

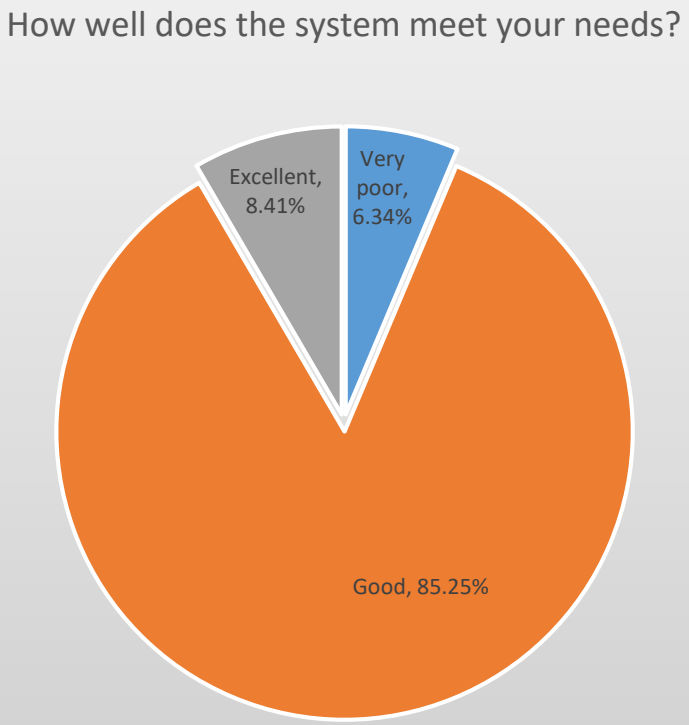




ZIMRA ICT Systems

- The survey findings show that approximately 85% of the respondents are satisfied with ZIMRA ICT systems they are currently using.





ZIMRA e-services platform

- Should be user friendly
- Make their tax forms easier to complete
- Make it easier to access ITF263 forms on one's account
- Resolve issues of multi-currency reporting
- Reduce downtime during the day
- Historical information needs updating
- Upgrade system to handle large traffic especially during peak periods
- Able to capture returns timeously to avoid delay on ITF263
- Improve on accessibility
- VAT returns should be printable.
- Returns should upload efficiently
- Withholding Tax to be added on e-filling
- Shorten the process of uploading PAYE.
- Incorporate submission of QPD on e-service in a friendly manner.
- Account balance to be accessible on e-services
- Improve the system so that it always recognizes passwords

ASYCUDA

Automated System for Customs Data

- Always keep it online
- Upgrade it
- Reduce downtime during the day
- improve speed
- improve on connectivity
- constantly update the system and monitor system downtime
- ZIMRA should look into why Victoria Falls entries take long to register, whilst at other ports it's just one click.
- Improve on time taken to assess entries.
- improve on network stability
- It must be paperless
- If it could be accessed on mobile phones.
- Constantly upgrades the system to meet growth in usage and the growing technology
- They must hire fresh graduates from universities and colleges who have the interest in developing new systems

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E-Taxes

- The VAT template on e-taxes should have thousand separator and should automatically calculate the tax payable/refundable.
- The E-taxes platform should accept forex BP numbers
- Improve E-Taxes submission of returns
- Always update us of any changes
- E-taxes VAT and PAYE should have Refundable and Payable columns
- E-taxes Should allow changing of email addresses easily.
- E-Taxes must allow validation before posting
- E-taxes to also apply for tax clearance
- Improve on the speed
- The e-taxes platform should enable users to print the returns they would have submitted
- It must be fast to log in and always online
- Improve on accessibility
- Improve server capacity
- Should add cells which shows your totals when submitting on e-taxes
- Avail notes on how to use the e-taxes system
- It should have an option to edit
- Errors in capturing emails on ZIMRA side should be corrected timeously rather than unnecessarily resorting to the time consuming REV 2
- The ZIMRA e-taxes should accept income tax returns(ITF12C)
- Fix bugs that are making it unavailable to users at other times.
- Registration should be easy on the new e-taxe

ZIMRA Econet Ownai Platform

- Improve network at Beitbridge Border Post
- Improve on network connectivity
- Use customer friendly language

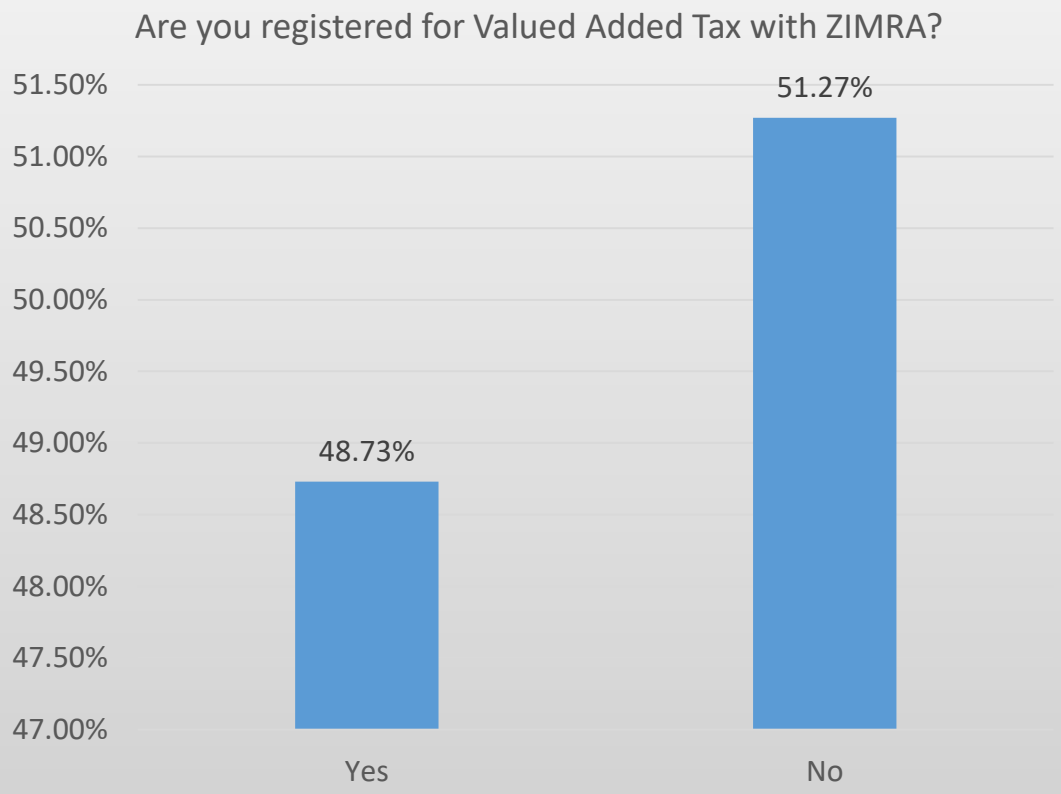
ZIMRA Netone Onemoney

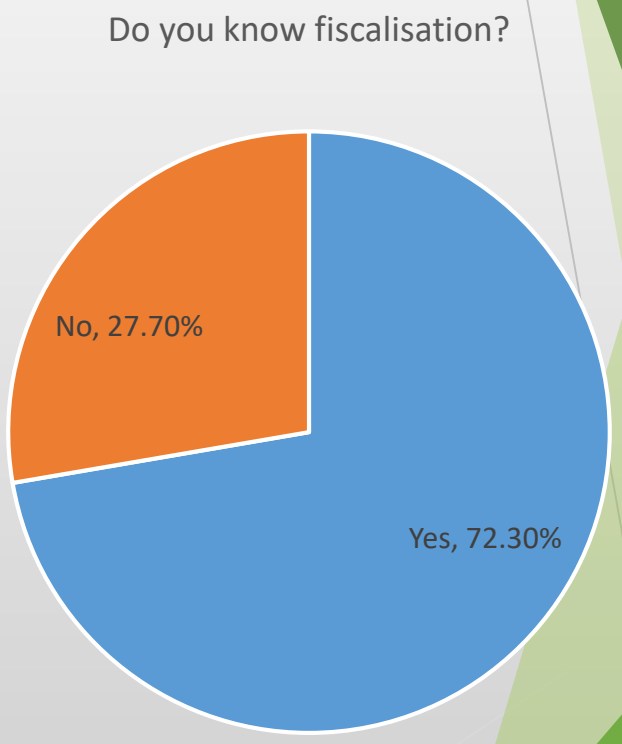
- Improve on your server time response
- Improve network functionality

The Fiscal Devices

- The cost of fiscal devices should be affordable
- Fiscal machines should be always online
- Improve network connectivity
- Improve the dual currency issue
- It should be able to allow me to access the grand totals of my inputs at the end of the period so that I check if my physical calculations are correct
- Improve on speed
- Provide separate currency submission systems
- Offer free servicing of fiscal machine

Fiscalisation

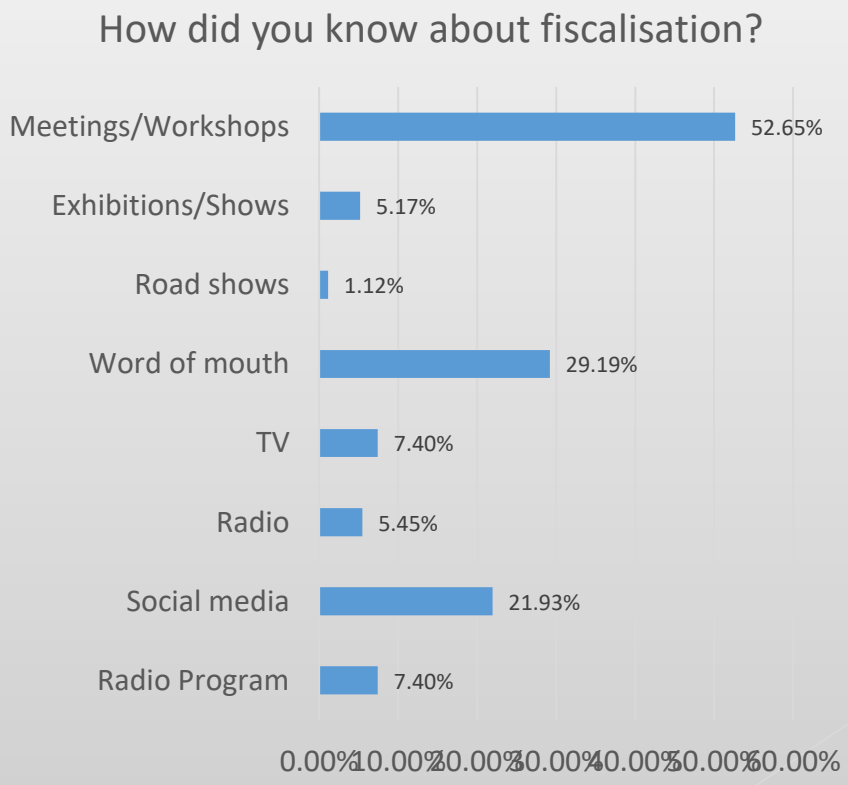




The survey findings show that 51,27% of the respondents are registered for VAT and also that 72% are aware of the Fiscalisation campaign

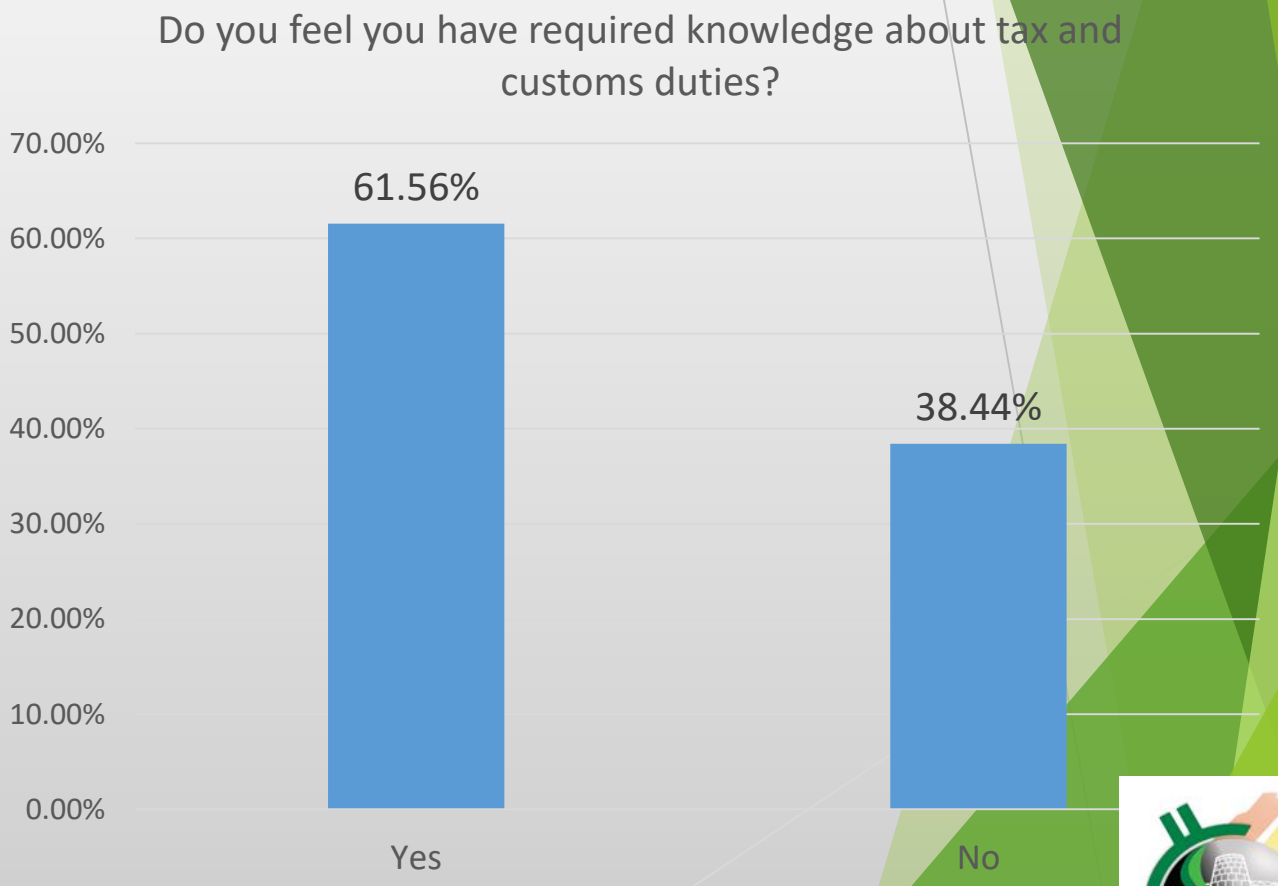
Fiscalisation

- 52.65% of the participants got know about the fiscalisation campaign through meetings and workshops.
- 29% through word of mouth
- Roughly 22% heard about fiscalisation through social media platforms



Tax Education

- The results show that approximately 62% of the respondents have adequate knowledge about tax and customs duties



Ways of Increasing Knowledge on Taxes

- Visits by ZIMRA workers to our offices
- Awareness through emails and launches
- Workshops for small to medium enterprises.
- Advertise through social media platforms
- Send Newsletters do programmes on TV and Radio
- Capacitate organizations through virtual trainings
- Newsletters to each and everyone accessible on email.
- more online interactive sessions
- Trainings, awareness campaigns and roadshows
- Publicize the workshops on all possible media platforms
- Refresher courses/ Short courses
- More training targeted at the new customers and continuous updates when changes happen
- By always updating people on the changes and new technologies

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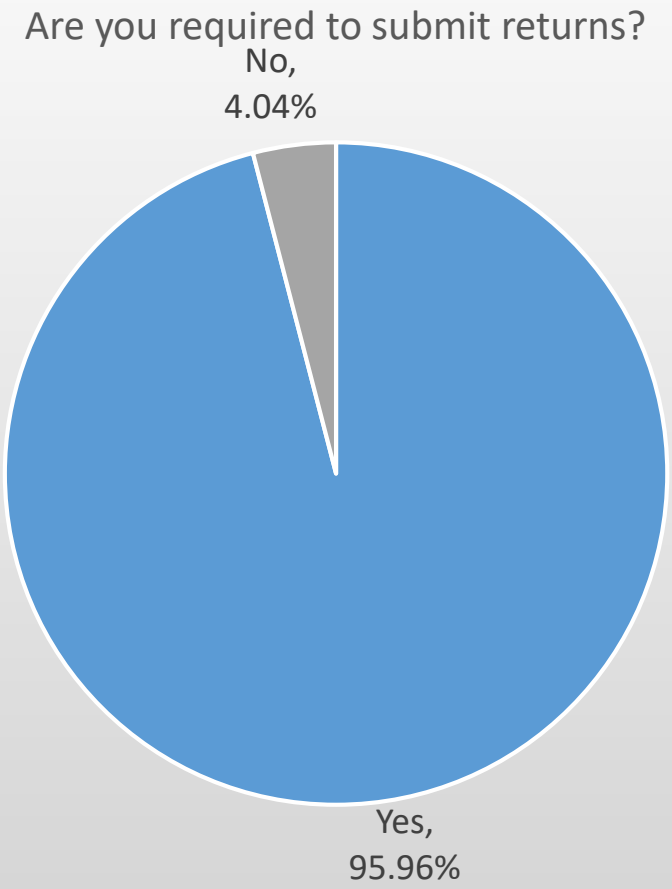
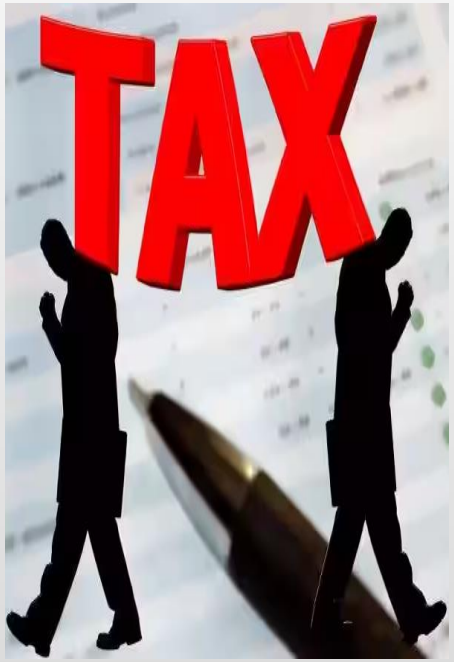
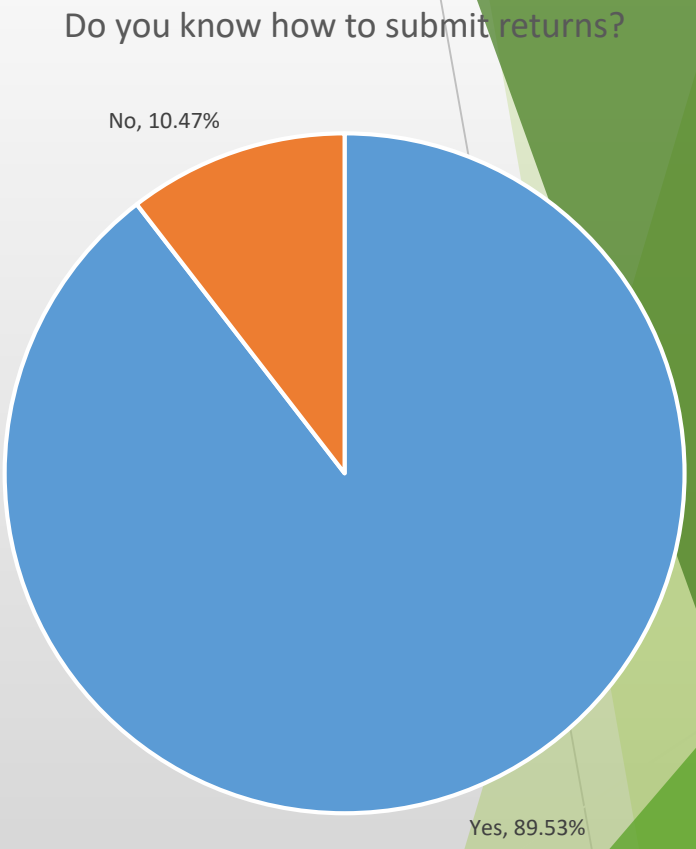
Returns Submission



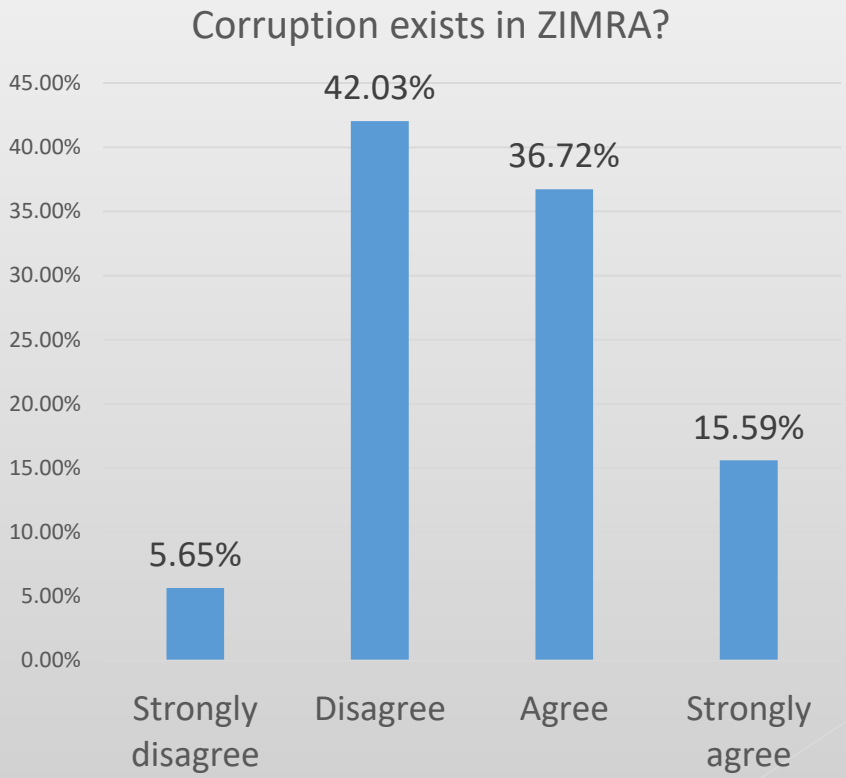




About 96% of the respondents confirmed that they required to submit returns. Roughly 90% o respondents are able to submit returns on their own.

Anti-Corruption

- The findings show that approximately 52% of the respondents believe that corruption exists in ZIMRA.



Corrupt activities within ZIMRA

- Reduction/cancellations of penalties if facilitation fees paid
- Making the service difficult to access
- officers take bribes to speed up processes or bypass them
- Underpaid declaration forms at border post
- Bribes for non payment of outstanding taxes
- Officials make it almost impossible to cross borders and clear goods without paying someone
- Through employees demanding bribes at border posts, car clearance, bribes to get taxes reduced etc
- Bringing in prohibited products through our borders
- Unnecessary delay of goods at ports of entry
- ZIMRA officials do work for small companies and get paid for the NIL returns
- Political bigwigs being allowed to export or import goods

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Corrupt activities within ZIMRA

- Services are delayed so that you pay up facilitation fees for instance to get a tax clearance certificate
- The taxes are too high and ZIMRA employees take that as an advantage to lure companies into organized evasion.
- Through disabling systems during critical times e.g. year end when tax clearances are required
- Generally in the CGT division, the officers require a bribe to visit properties for evaluation
- Usually at border posts, ZIMRA officials use their power to delay shipments thereby pushing for bribes so demurrage charges aren't incurred
- Selective border checks
- The use of agents (Malaicha) who are not ZIMRA employees.
- Inefficiencies in offices which cause customers to look for ‘fast track’ solutions
- Officers initiate corruption by giving agents and importers difficult time and not serving them in time so that they are left wit no choice and create a corrupt environment
- Its now a link from one border to the other including the tracking department and some managers are involved
- On issuance of number plates for new cars and trailers.
- Officers at the border take bribes so as not to thoroughly search buses.
- When goods are sent for physical examinations (PE).

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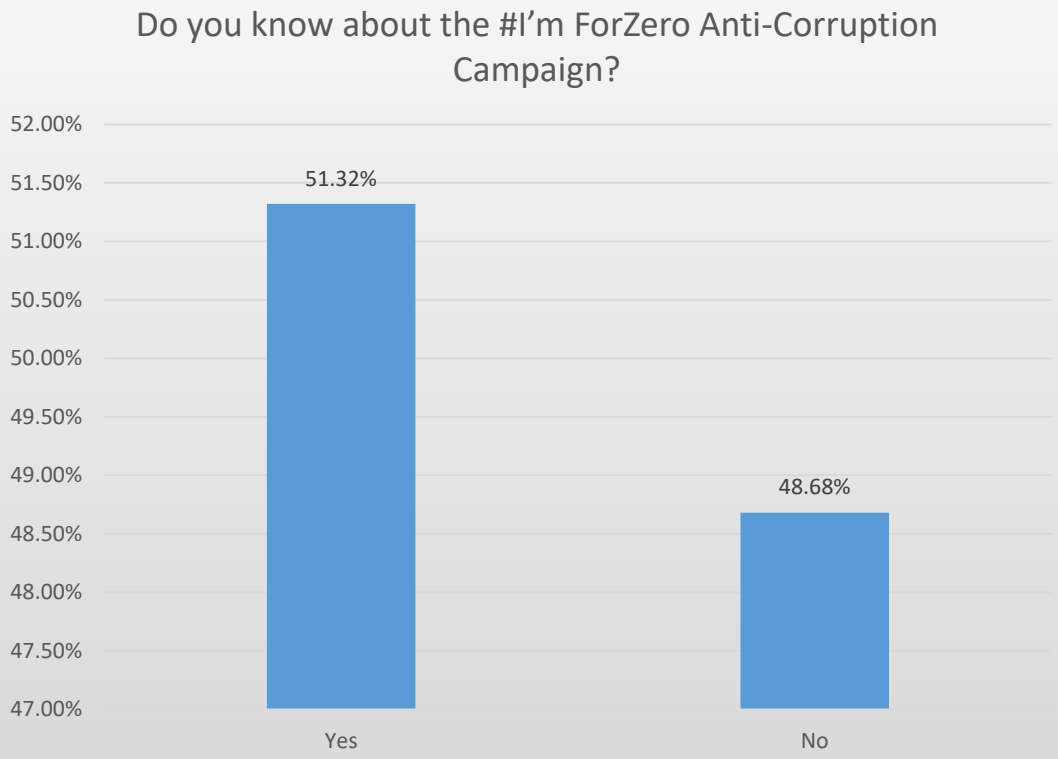
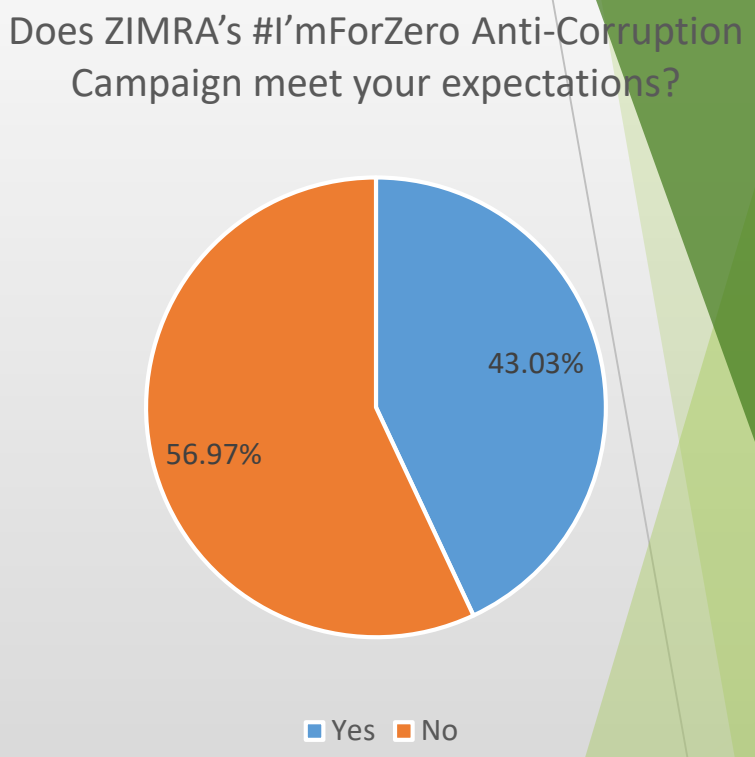
Anti-Corruption

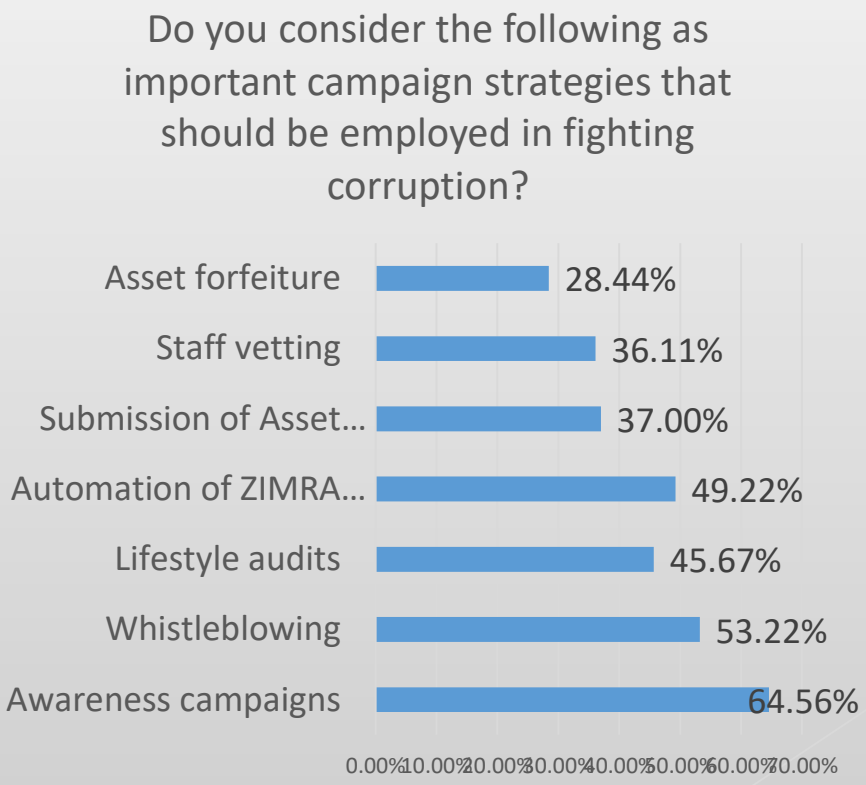




The findings show that 51.32% were aware of the I'm for Zero Anti-Corruption campaign and 43% affirmed that the campaign is meeting their expectations

Anti-Corruption

- Awareness campaigns (64.56%), Whistleblowing (53.22%), Automation of ZIMRA systems (49.22%) and Lifestyle audits were rated as the most strategies that could be implemented in curbing corruption.



Recommended Strategies to Fight Corruption

- Introduce login system for port of entry users to examine time spent at the boarder
- Introduce an independent company to install and monitor CCTV systems at all ZIMRA offices
- Simplify procedures and processes involved with tax and duty payments at offices and border posts.
- Make electronic payment systems efficient self service platforms for clients and remove interactions with ZIMRA staff.
- Reduce tax rates and customs duties
- Simplify compliance issues by having simple straight forward processes which ideally are computerized with minimal human interface
- Engage undercover clients (Mystery shoppers)
- Engage ZACC
- Officers to have body worn cameras which must always be switched on when conducting duties
- Use only registered tax accountants

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Recommended Strategies to Fight Corruption

- Suggestion boxes at strategic points.
- Pay workers sound remuneration
- Staff should have name tags
- Do not make it difficult for companies to get tax clearance certificates
- Reduction of duties for vehicle importation
- Educating their own staff on governance and ethics
- Rotate staff at short intervals
- Arrest the whole corruption chain, from top to bottom, rather than target visible juniors only.
- Effective punitive measures with deterrent jail terms
- Have none uniformed members at every station to monitor ZIMRA staff

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- TIP Clearance Process Satisfaction Survey
- Private Imports Declaration Clearance Process
- Single Window
- Overall Service Delivery
- Suggested Areas of Improvement

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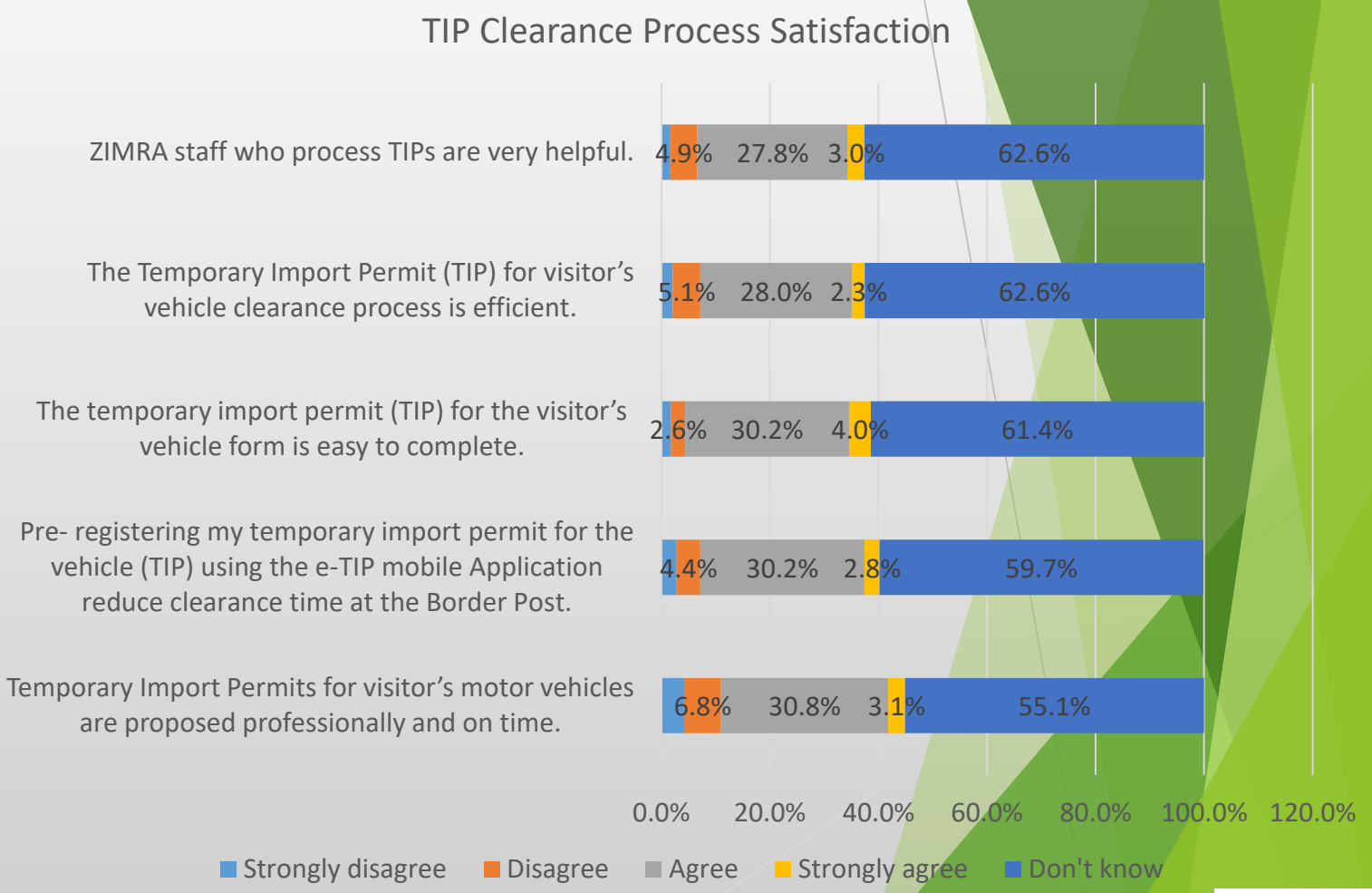
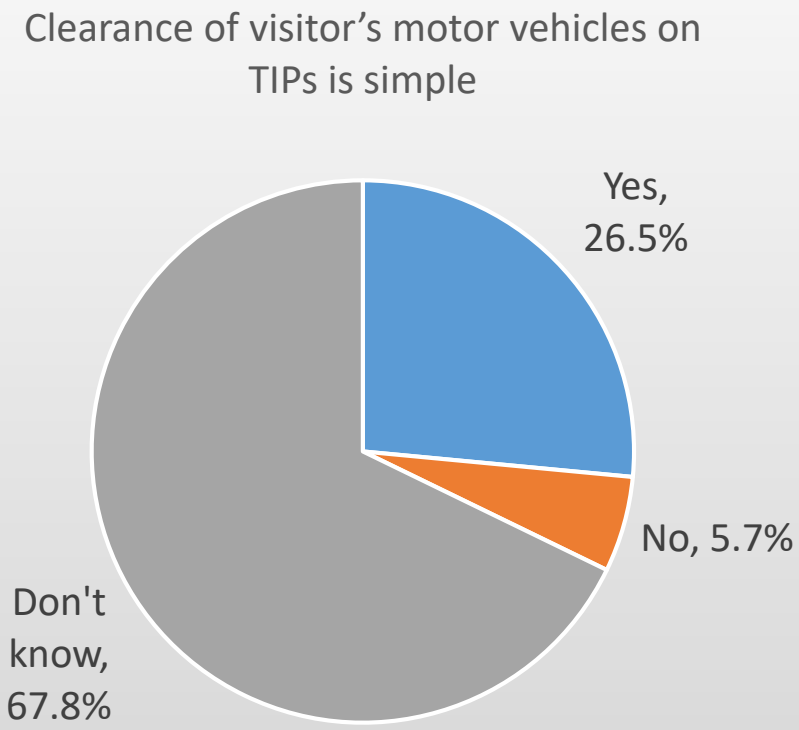
CUSTOMS AND EXCISE PRIVATE CLEARANCE PROCESSES

- The survey results indicate that most of the respondents professed ignorance to the TIP clearance process.
- At least 30% agreed that ZIMRA staff who process TIPs are very helpful and that the TIP for visitors' vehicle clearance process is efficient.
- 34% confirmed that the TIP forms are easy to complete.
- At least 30% of the respondents agreed that Pre-registering on e-TIP mobile application reduces clearance time at the border.
- More than 30% agreed that TIPs processed professionally and in a timely manner



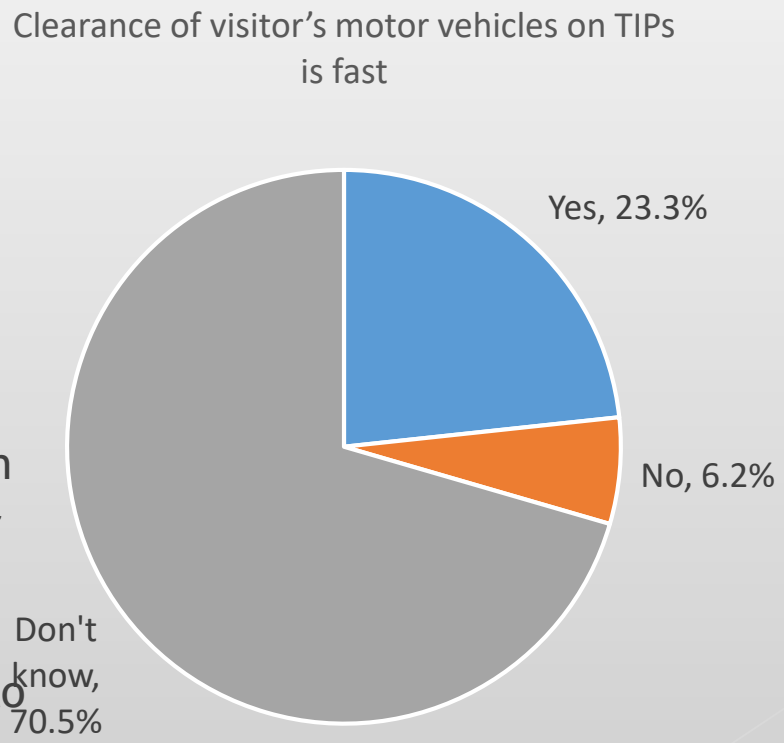
TIP CLEARANCE PROCESS SATISFACTION

- ZIMRA staff ask and demand too many things
- The staff are not bothered at times if they can't find the engine number on the block and one ends up being referred to CMED or VID which attracts an extra fee
- staff are not customer friendly
- Staff are corrupt
- The system should automatically capture vehicle details if using same vehicle to enter the country?
- The payment process (road access fees etc.) is not efficient
- Avail computers for clients to use when registering e-tips at the ports of entry.
- Some of the information is not properly explained to the traveller e.g. the value of the car



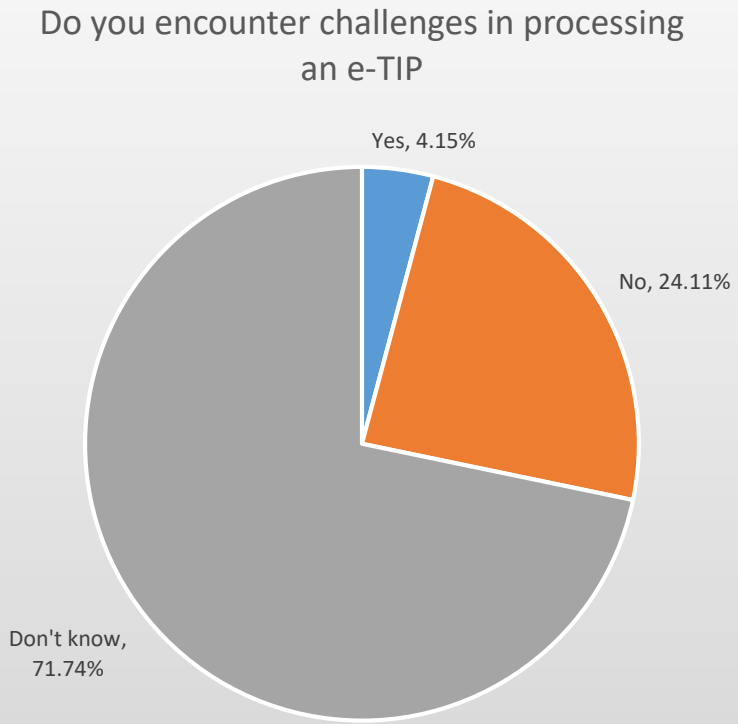
TIP CLEARANCE PROCESS SATISFACTION

- Travellers are referred to agents outside the building for logging into the platform
- They are slow in processing the papers
- Takes longer than 24 hours
- Short of staff all the time
- Queues are just too long
- Takes so much time, they drag the process
- Depends on the officer on duty
- Hand completing the form and manual capturing of details delays the process
- network to process documents is often down
- The staff is slow and there is an element of discrimination
- Deliberate delays by ZIMRA officials so as to frustrate travellers and force them to turn to corrupt activities
- Too much counters to go to for clearance.



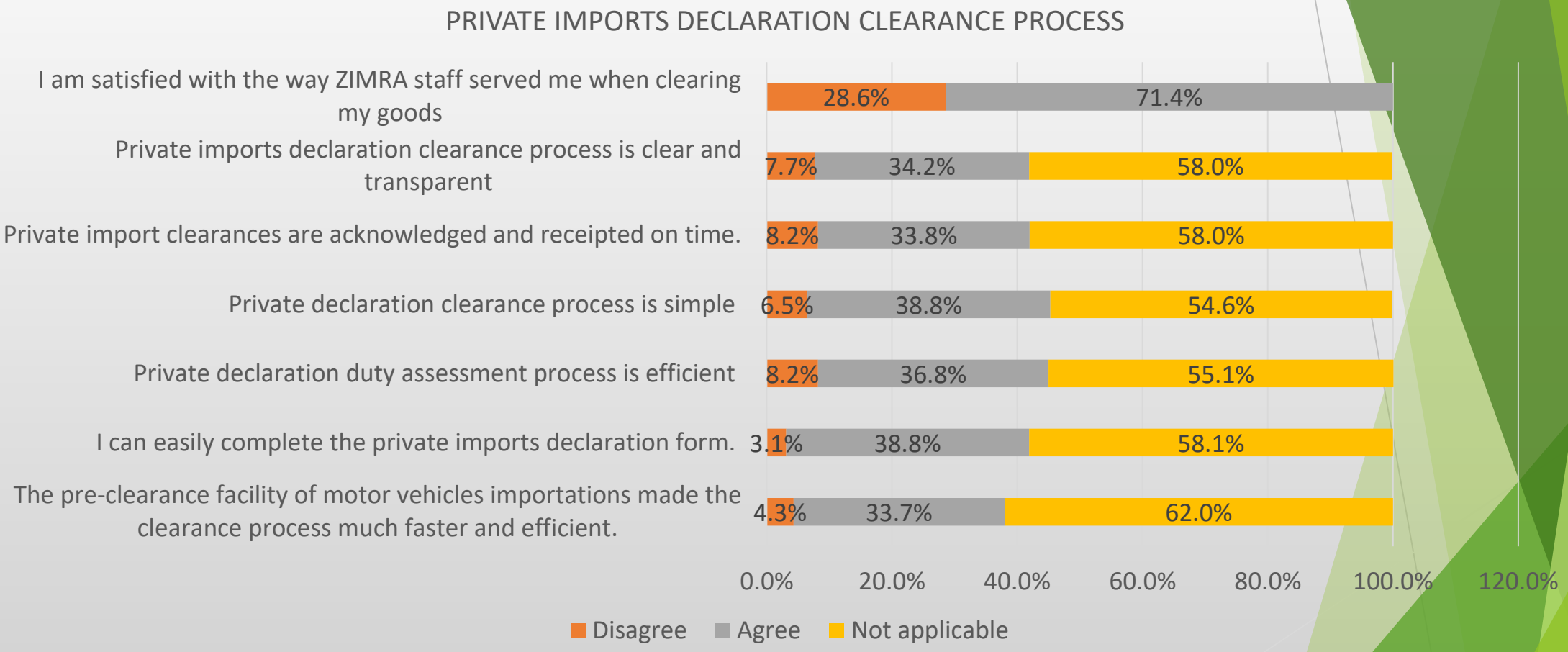
E-TIP Challenges

- Absence of officers when the border is open
- E-TIP usually not being accessed by the officer ending up doing it manually
- Long queues during peak periods
- Slow network
- Requirement for password on previously cleared vehicle
- Logging in takes a lot of time



Zimra online e-tip application

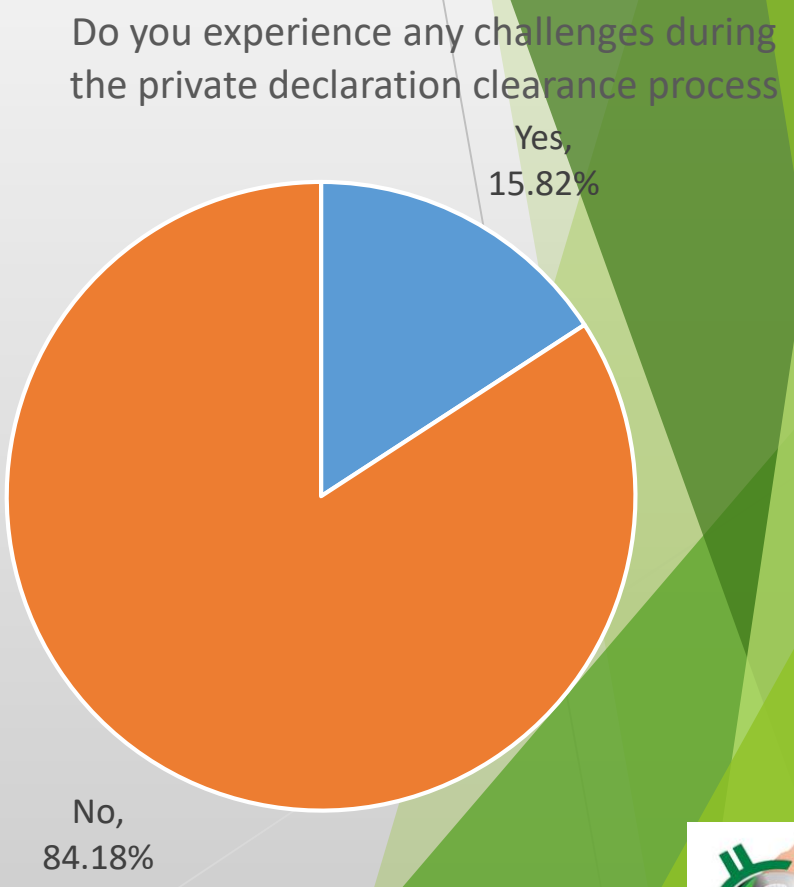
PRIVATE IMPORTS DECLARATION CLEARANCE PROCESS



71.4% of the respondents were satisfied with the way were served during clearance of their goods. Roughly 34% believe that the private imports declaration process is clear and transparent and also that process is
executed in a timely manner. Close to 40% agreed that the private declaration clearance process is

Private Declaration Clearance Process Challenges

- Staff do not respond to emails.
- Staff unwilling to help forcing us to bribe them
- Some clauses are not clear
- Delays are too much and unnecessary
- So many different requests
- Unfriendly staff
- Unavailability of the network
- Coercive language
- Unnecessary delays that are deliberate
- The charges are charged on a blanket rate not on the specific type of commodity.



Private Declaration Clearance Process Challenges

- The size of paper is small
- Staff not available to inspect in time
- Offloading all goods at the port of entry, instead of having goods pre cleared
- ZIMRA always assign their own values to goods declared which is incorrect
- Harassment by touts at border posts
- There are too many offices to go to. There are far too many charges on trivial items that will chase visitors and reduce local travel.
- Too much congestion causing a lot of discomfort to the travellers
- Valuation system is extortionate. It is not in line with the markets in which we buy the cars. The valuation officers are not even in tune with the markets where most vehicles are acquired.
- Requirements are not clear until you come across a stumbling block
- Method of calculating duty not clear
- Those with links do it faster and the formal channels not user friendly
- Verification process is time consuming. It seems that that office has few officers

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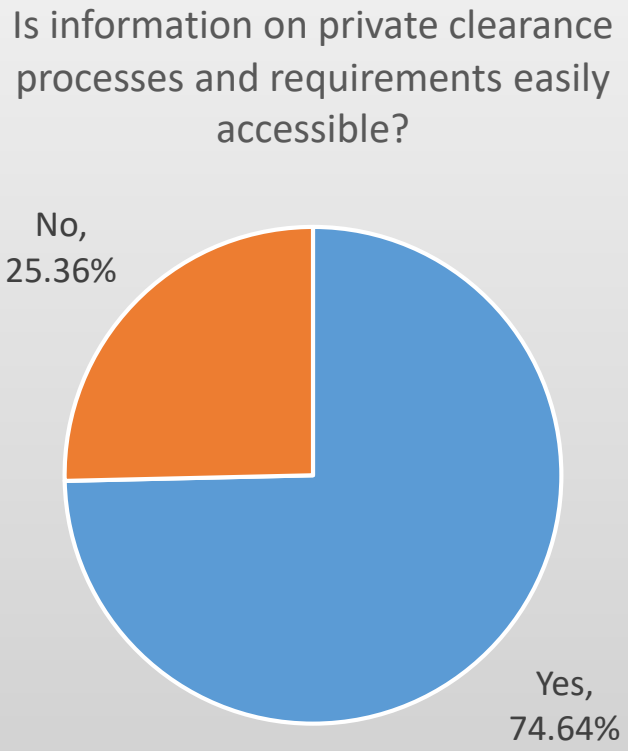
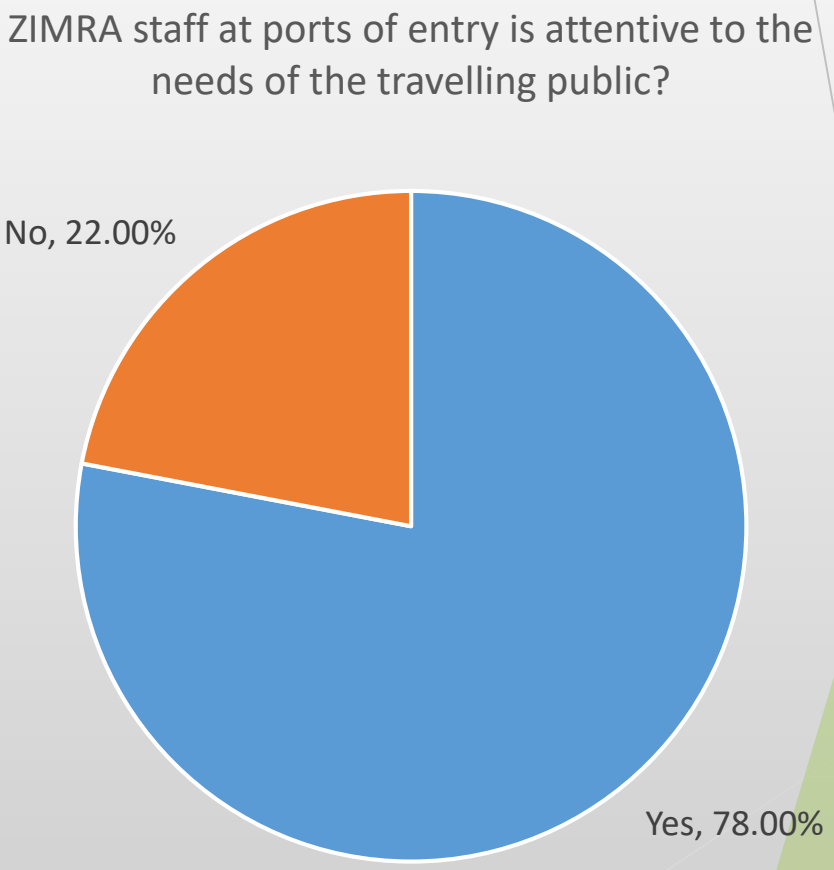
Accessibility of Information on Private Clearance Process and Requirements

- The majority (74.64%) of the respondents acknowledged that information on private clearance processes and requirements is easily accessible.
- Of the remaining 25.36% some were of the view that ZIMRA hides information from clients and some are not even aware of where to find the information.



Attitude of ZIMRA Staff at Ports of Entry

78% of the participants confirmed that ZIMRA staff at ports of entry are attentive to the needs of the travelling public



Comments on Attitude of ZIMRA Staff at Ports of Entry

- Rude and suspect everyone to be a smuggler
- It seems as if they are always understaffed
- They are not fast when serving people
- They rush to those that have got potential to grease their pockets
- They deliberately slow down their work to frustrate travellers so that they bribe them to have their papers processed faster
- They don't have time to listen to the travellers' needs.
- They are not cooperative.
- They will be on their phones most of the time
- They are arrogant and rude and they also demand bribes
- There is a lot of confusion and red tape
- Lazy and uncooperative at times
- They are not patient with the uninformed public.
- They look tired and uninterested in helping you unless they know they are getting something
- Some of them are not friendly at all making you feel timid

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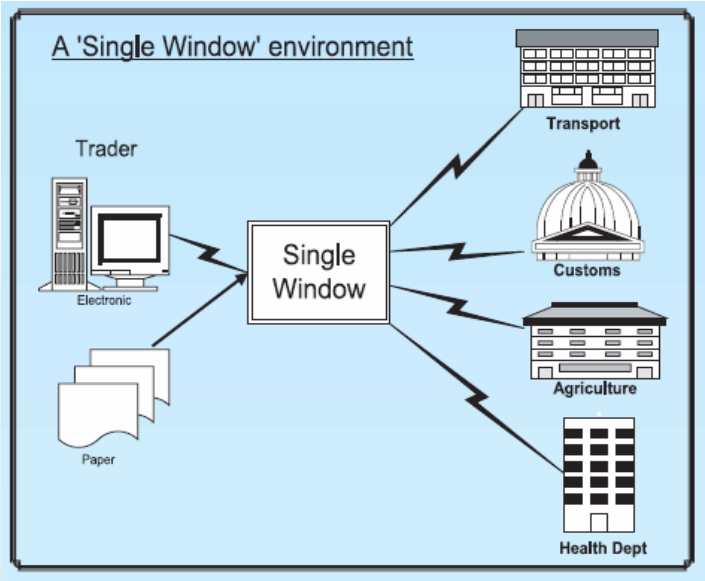
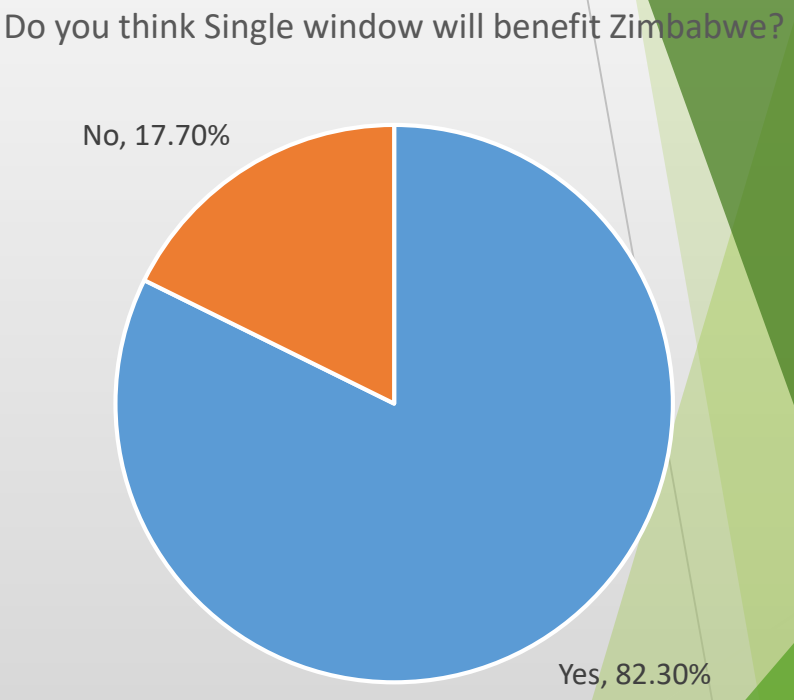


Single Window

Benefits of Single Window

- Standardisation of decision making and reduced waiting time
- It will facilitate efficiency on trading parties.
- Reduce duplication of duties
- Avoid loopholes and corruption
- It speeds up the import process and reduce congestion at ports of entry.



82.30% firmly believe that the Single Window will bring much needed benefits to Zimbabwe

Benefits of Single Window

- quick movement of cargo and people
- Less documentation
- Fast and transparent
- Fast turnaround time. The process of clearing of goods will be swift.
- It will reduce human interference and close the gap for corruption
- Everything can be easily traced
- It will reduce bureaucracy and corruption
- It will reduce the risk of being served by touts purporting to be border officials.
- I will not have to join multiple queues
- It will quicken imports and exports processes
- It reduces multiple inspections and movement among different offices
- One-stop facility saves time and reduces risk of corruption

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Benefits of Single Window

- Time saving thereby facilitating smooth movement of goods and travellers as all information is found in one place
- It will minimise duplication and cost of doing business.
- You can get all the required information at one place
- It eases the doing of business as the documentation is done all at once
- Maximize revenue collection
- Reduces time used to process international trade
- Since everything is done through one point, all payments might be received by ZIMRA.
- Few paper work

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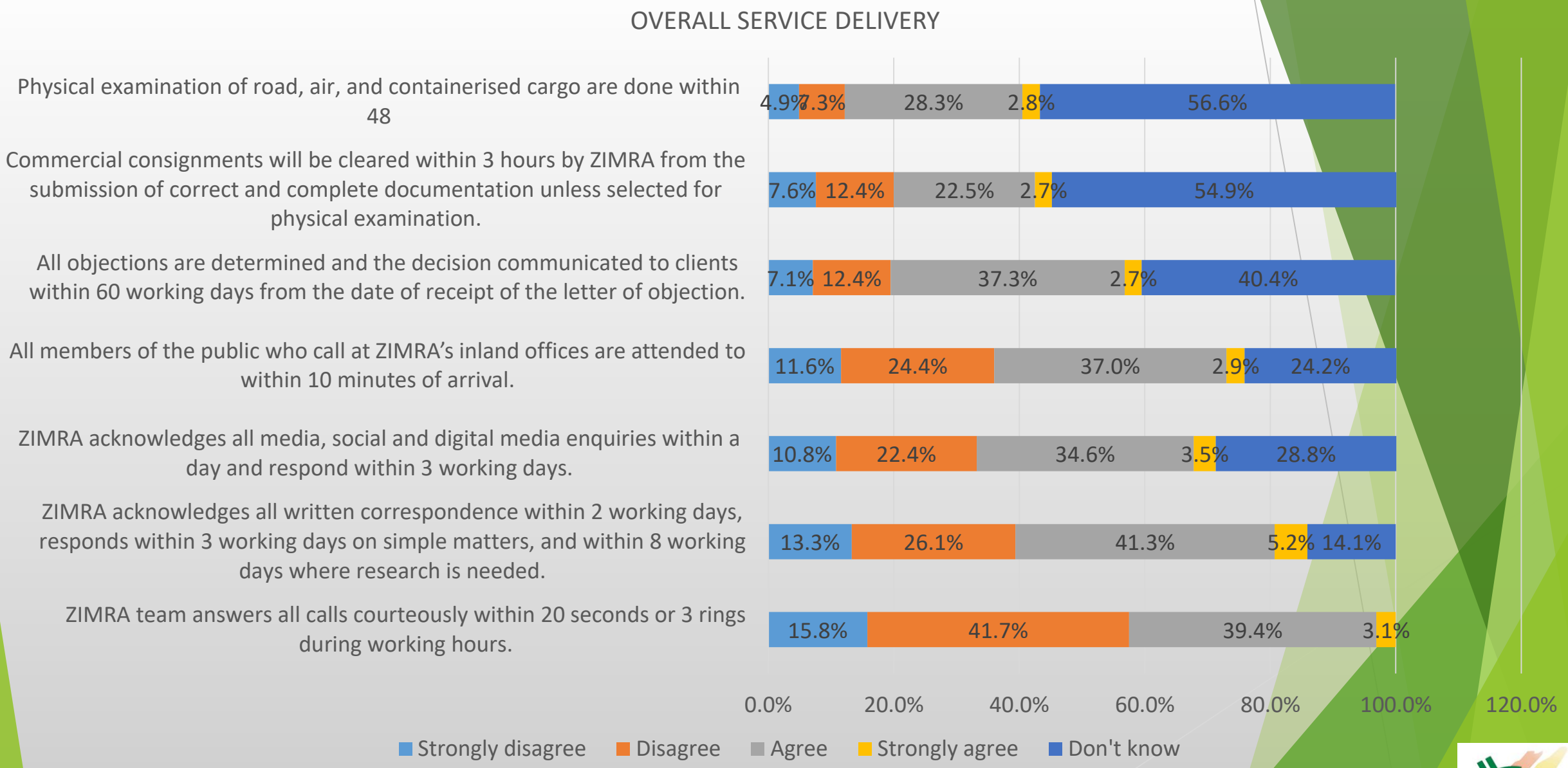
OVERALL SERVICE DELIVERY
Physical examination of road, air, and containerised cargo are done within 48
4.9%
7.3%
28.3%
2.8%
56.6%
Commercial consignments will be cleared within 3 hours by ZIMRA from the submission of correct and complete documentation unless selected for physical examination.
7.6%
12.4%
22.5%
2.7%
54.9%
All objections are determined and the decision communicated to clients within 60 working days from the date of receipt of the letter of objection.
7.1%
12.4%
37.3%
2.7%
40.4%
All members of the public who call at ZIMRA's inland offices are attended to within 10 minutes of arrival.
11.6%
24.4%
37.0%
2.9%
24.2%
ZIMRA acknowledges all media, social and digital media enquiries within a day and respond within 3 working days.
10.8%
22.4%
34.6%
3.5%
28.8%
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.
13.3%
26.1%
41.3%
5.2%
14.1%
ZIMRA team answers all calls courteously within 20 seconds or 3 rings during working hours.
15.8%
41.7%
39.4%
3.1%
0.0%
20.0%
40.0%
60.0%
80.0%
100.0%
120.0%
Strongly disagree
Disagree
Agree
Strongly agree
Don't know

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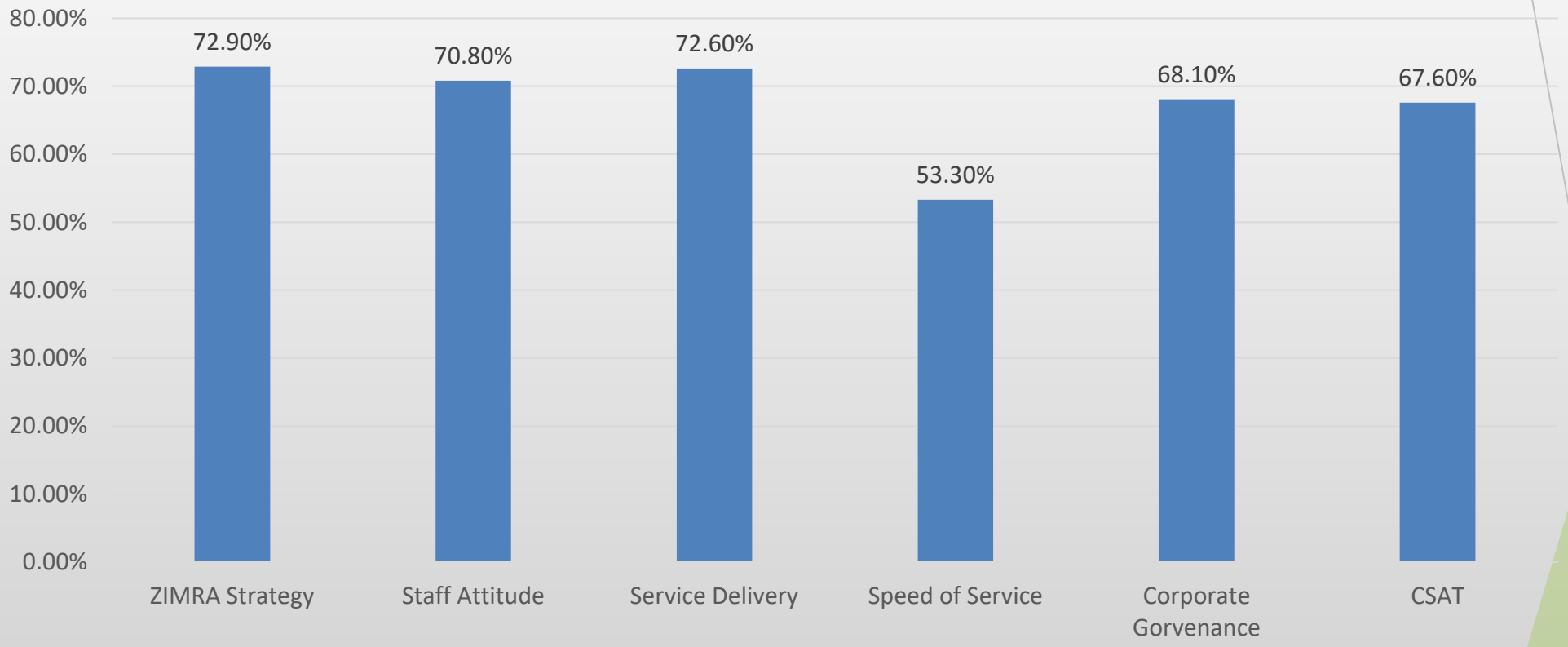
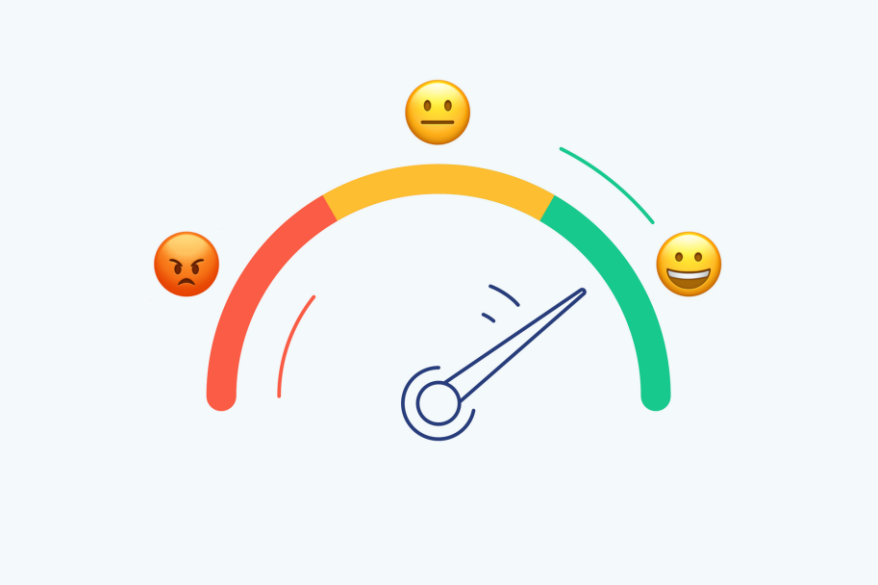
- Client Satisfaction (CSAT) Dimensions
- Calculation of Client Satisfaction Score
- Station Satisfaction Scores
- Satisfaction by Region

Client Satisfaction Dimensions for CSAT



ZIMRA strategy, staff attitude, service delivery, speed of service and corporate governance are the five pillars that were used in computing the overall customer satisfaction score.

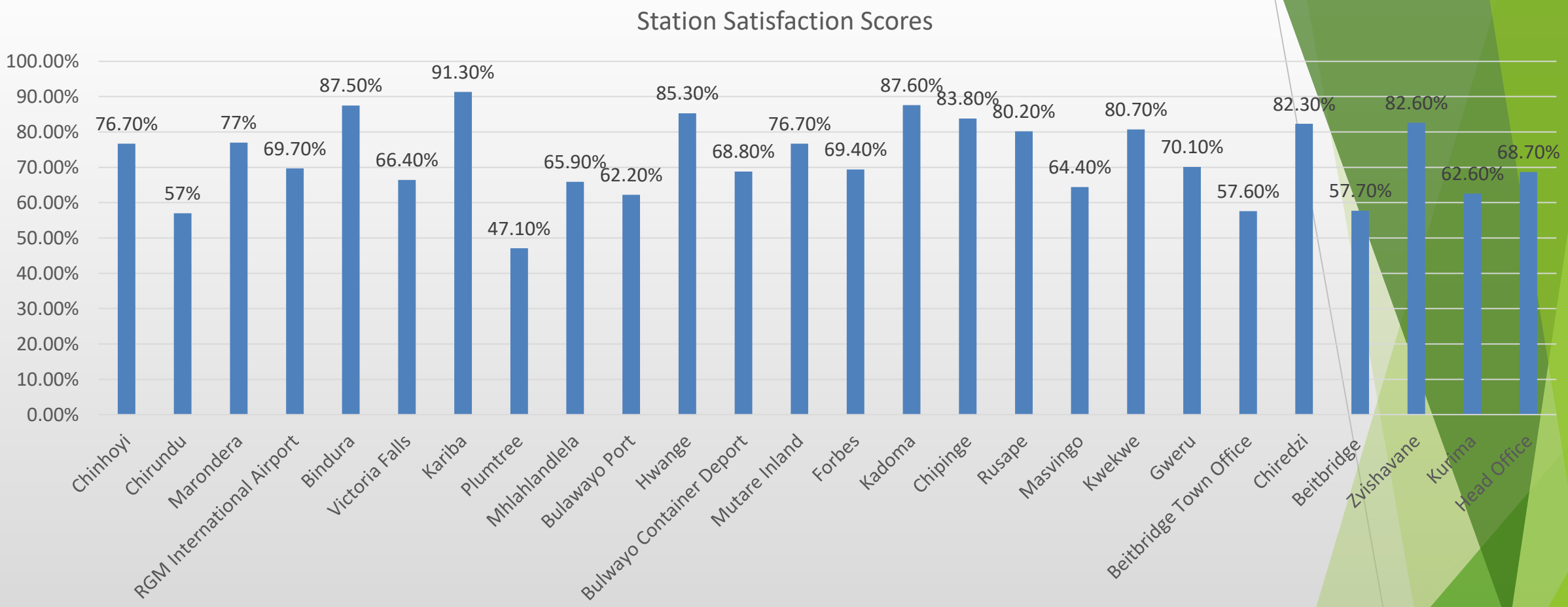
Client Satisfaction Score (CSAT) Calculation



- The overall customer satisfaction score was calculated using the following formula:

$$\text{CSAT} = \frac{\text{Total number of satisfied customers}}{\text{Total number of responses}} \times 100$$

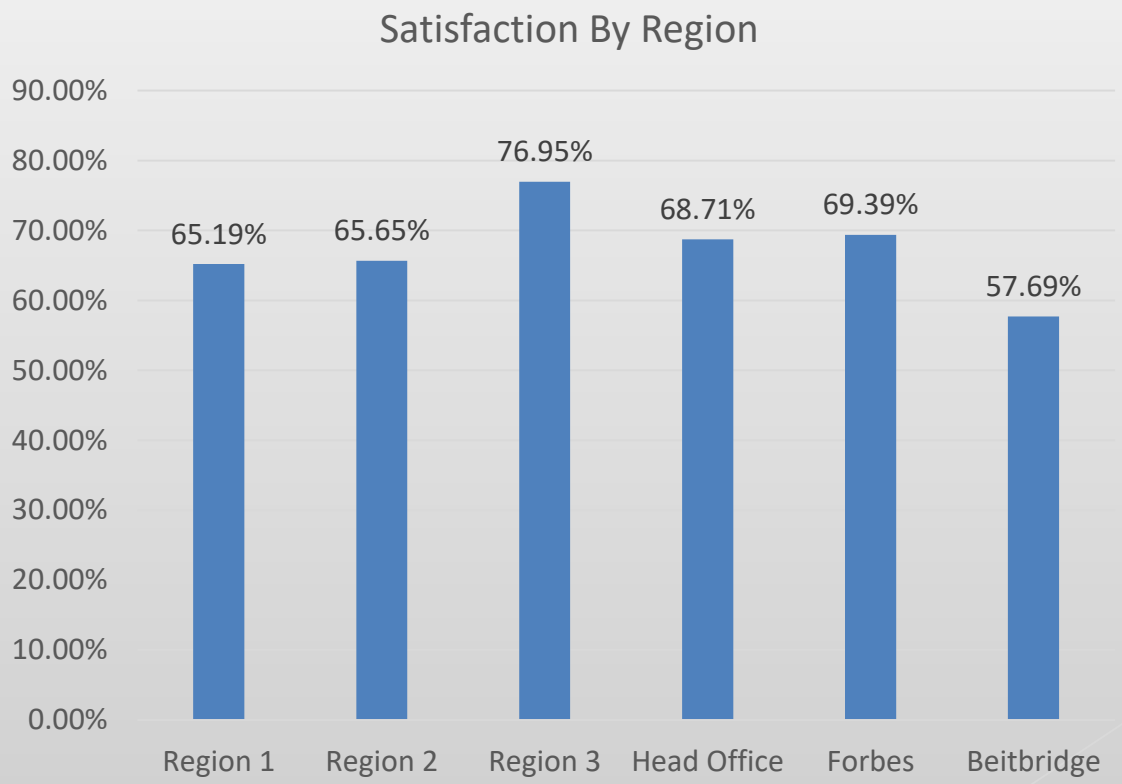
Using the above formula, the calculated customer satisfaction score (CSAT) was **67.6%**



- Kariba (91.3%), Kadoma (87.6%), Bindura (87.5%), Hwange (85.3%), Chipinge (83.8%), Zvishavane (82.6%), Chiredzi (82.3%), Kwekwe (80.7%) and Rusape (80.2%) had the highest satisfaction ratings.
- Pumtree (47.1%), Chirundu (57%), Beitbridge Town Office (57.6%) and Beitbridge (57.7%) recorded the lowest satisfaction scores.

Satisfaction Scores By Region

- Region 3 (77%), Forbes (69.4%) and Head Office (68,7%) had the highest satisfaction scores.
- Beitbridge (57.7%) had the lowest satisfaction rating.



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- Suggested Areas of Improvement
- Notable Comments from Cross-border Traders & Clearing Agents
- Proposed Areas of Improvement by Region
- Conclusions and Recommendations

Suggestions From Clients

- Increase staff at ZIMRA stations
- Improve your e-filing platform and e-taxes
- They need to be flexible on tax balances so that people will be able to get their balances and plan than visiting the office to access them
- Provide answers to frequently asked questions especially separating of ZWL and USD returns
- Completion of e-forms is a nightmare. It hardly works. One ends up printing forms, complete then manually and hand-deliver to the offices.
- Improve on turnaround time for returns
- Create mobile application that is user friendly
- Categorize information. e.g. VAT updated in their own section, IT updates in their own section etc.

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Suggestions From Clients

- Be more friendly and courteous.
- Have more knowledgeable staff
- They should improve on the turnaround time for imports documents
- E-taxes platform should include clients statements so that we know how much we owe ZIMRA and we are able to identify missing returns.
- Remove human interaction where necessary
- ZIMRA should always treat its clients without any favour, we are all the same, be it in joining queues.
- Increase awareness on Tax issues through print media and social media
- Keep educating the business community on tax issues
- On time auditing and update to clients on missing returns to ensure when smooth application a Tax Clearance certificate.

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Suggestions From Clients

- ZIMRA must have online WhatsApp platforms for easy Q and A sessions.
- Regular trainings for its staff and awareness campaigns for public knowledge
- Increase public awareness of the role played by ZIMRA in the business world.
- They should just do their job without expecting bribes
- Make their online platforms user friendly
- Improve on professionalism
- Avoid mock audits
- Lessen threats to taxpayers
- Create a 24hr customer care centre dedicated to assisting taxoayers

Suggestions From Clients

- ZIMRA must improve turnaround time on written correspondences submitted by clients.
- Staff should improve on responding to emails from clients sometimes they take than a month to respond to email.
- ZIMRA should be more sympathetic to the public
- Improve on time and have a broader base for price checks on the internet
- The employees should be available whenever on duty
- Reduce the 48 hours waiting period of PE.
- They should respond to customer needs promptly and service clients in time
- Avoid human processes as they are bound to be manipulated

Suggestions From Clients

- Staff retraining is needed.
- They need to find ways to motivate the staff, some of the employees have a very bad attitude and not willing to help without incentive
- All issues should be attended to and satisfactory answers should be provided to queries in time.
- Should ensure the e-services is up and running 24/7
- Improve the online platforms' speed and accessibility
- Remunerate your workforce according to international standards
- Make the tax laws flexible so that the taxpayer won't evade paying tax.

Suggestions From Clients

- Consider reviewing the organization's policies and procedures and also monitor movement of Bill of Entries especially DPC's.
- Always update on latest version of the ASYCUDA system
- Harmonize all systems to meet international standards
- Improve efficiency and lessen the duration of clearances and processing at border posts.
- ZIMRA must promote single window and try to avoid the use of agents which end up oppressing clients. ZIMRA should make sure that their receptionists answer customer calls within 3 rings.
- On the corruption issues well remunerate staff, alert them on consequences of corruption. Service delivery issues are a matter of perfecting the systems and retraining of staff and involve the public through awareness campaigns other wise keep to the ZIMRA core values as a reality check.

Suggestions From Clients

- Look seriously into concerns raised and address them promptly
- Answer landline calls faster and respond to emails timeously
- Continuation of research on customer feedback
- Decentralize services like assessing BOE and then do regular audits to check on compliance by staff
- Ensure staff are adequately trained in their line of duty
- To promote the motto diligently....."we are here to serve
- Increase Automation at ZIMRA Road Checkpoints
- Account managers must make follow-ups on queries

Suggestions From Clients

- Hire competent staff
- Continue moving on with technology
- Engage stakeholders for customer based recommendations
- The primary focus should be on the customer education before penalization
- Eliminate all forms of corruption
- They should exercise good customer care
- Be able to use the language which is understood by the customer
- Be more transparent and have clients at heart.

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Suggestions From Clients

- Maintain correct and updated records. Queries raised keep on recurring each time a new officer is assigned to one's file.
- Only delay targeted samples and not delay all 100% because of a few risky Know your importer concept to be applied in sampling consignments for physical examination. Concept exists on paper but not practiced.
- There is need for ZIMRA to improve on information dissemination. It should be made clear to travellers at border posts as to what the daily limit is on remission as well as the permissible rebate. ZIMRA should improve its efficiency when it comes to attending to travellers who need to process TIPs. The unnecessary delay when it comes to TIPs at border posts is frustrating more so in that the affected are usually visitors to the country who in some instances maybe foreigners.

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Suggestions From Clients

- ZIMRA must have a follow-up system on queries. Some queries go for long periods without being resolved even though they promise to answer queries in 2 days.
- Clearance should done within 24 hours and not 2 days
- They must continue to be friendly to their clients and be ready to help always. Sometimes you may think they do not love their job at all.
- Officers must be knowledgeable of most of the commercial goods they do PE to avoid delays caused by arguments during PE on nature and values
- They must also ensure that ALL telephone line are operational.
- Time period allowed to use a commercial bill of entry should be extended from 5 working days to 10

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Suggestions From Clients

- At least acknowledge receipt of returns sent by email when the e-services platform is down. Sometimes we are surprised that the forms were not received when it's time to apply for the Tax Clearance certificate!! Very frustrating!
- Urge ZIMRA to quickly clear documents after physical examination
- To use machine on inspection to avoid delays
- To speed automation as well as consulting users or key stakeholders before introducing new processes and systems.
- Register tax consultants or tax practitioners like what is done with clearing agents

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Suggestions From Clients

- Your staff morale is very low, they even say it in front of clients, and this breeds corruption.
- Consolidate tax payment by informal sector. If they don't pay, it means a few citizens are carrying the burden, Licensing of businesses should require tax clearance, which must be displayed even by informal sector
- Continue what they are doing. There is definitely improvement in the services over the past few years.
- Create experts, some managers cant make decisions
- Reduce duties and non-tarriff barriers.

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Notable Comments From Clearing Agents

- ZIMRA managers at the airport should act especially when we copy them on emails for appeals
- The ASYCUDA system is always down
- They are quick to penalize
- Very slow on rebates, sometimes they take a week to process. Rebates should not exceed 3 days
- They reject proof of payment and assign their own values which are not reasonable
- We suffer storage fees due to inefficiencies at the airport
- There is still a problem in handling of complaints
- They should listen to problems we frequently face with them
- Officers from DPC are not doing their work, they take 2 to 3 days to attach proof of payment and after taking so long they reject the values and the process starts over again.
- ZIMRA only discloses notes when they catch a client on the wrong side of the law, otherwise their clauses are deliberately hidden
- There should be some leniency on some genuine human error (e.g.) where a wrong Tariff code was used say on 2/10 imports, based on volumes an importer moves. As some of the fines are too punitive in face of the harsh economic environment business goes through daily. Surely big businesses are partners with ZIMRA where error should be regarded as error without any bad intentions and suspicions

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Notable Comments From Clearing Agents

- Seized goods not available at auction floors sometimes they switch cell phones with old ones.
- Duty sometimes not reasonable (e.g. a watch that was bought for $180 was being charged $5000 duty)
- They prioritise walk in customers
- They normally assign wrong tariff codes to items e.g. satchel wrongly classified under goods which need import permits.
- ZIMRA to exercise full induction of their employees so that they deliver their duties efficiently.
- They delay processing of PE forms in time e.g. for Company X (name withheld) PE was sent on the 2nd of June but was still on appeal on the 19th of June.
- They should prioritise air cargo since customers would have paid a lot of money
- We need quick response to F45, and to communicate any query for PE as fast as possible to avoid delays and loss of business' on our part and our clients.
- have urgency especially on issues to do with customs clearances at entry points as delays in responses result in huge expenses in terms of storage charges etc.
- Application form for AEO is way too voluminous, can it not be simplified into fewer pages?
- Have a broader base for price checks on the internet. They usually assign American values on Chinese products.

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Notable Comments From Cross-border Traders

- Duty is too high, it always exceeds the cost price that's why we use Malaichas otherwise we would be out of business
- They should advise us when conducting auctions of our seized goods.
- One should be allowed free duty if they cross the border only once a month
- We are afraid to deal with ZIMRA staff at border stations. They inspire fear.
- We should be allowed to buy any amount of goods we want as long as we have not exceeded the gazetted threshold limit
- Not happy with 100% penalty charges.
- Import permits are expensive to get
- Network challenges make payment of duties difficult
- ZIMRA signage at Plumtree border post is good
- Closing time is 10pm but they sometimes work overtime to make sure that everyone is served.
- At Plumtree they do not take long when searching buses
- Corruption at border posts involves bus conductors.
- We are facing stiff competition from 'MaRunner'. ZIMRA is promoting "Marunner" who should be selling goods in bulk but are still selling individual items.

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Notable Comments From Cross-border Traders

- Cross-border trades are generally not satisfied with ZIMRA charges
- Goods to be increased from 4 items to at least 10 items per category
- Duty should be reduced so that we declare imported goods on our own rather than smuggling through Malaichas
- We need to know were confiscated goods are sent
- Duty should also be payable in foreign currency
- We need Mukuru at Plumtree border post
- ZIMRA staff at border posts are very rude and they do not listen to our concerns
- ZRP and ZIMRA are working together in promoting corruption. From Beitbridge to Harare we are forced to 'fork out' around $5 per individual to pay ZIMRA officials on roadblocks. The whole trip can sometimes have 4 roadblocks from Beitbridge to Harare.
- The threshold amount should be reviewed upwards from R2000/P2000

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Beitbridge

- Improve commercial clearance at Beitbridge. Cargo is damaged and lost by ZIMRA at Condep
- Staff at a the border post must be friendly and courteous
- The time it took to clear by the Beitbridge boarder was too long just to get signatures took us 2 days
- Use of touts is the only way to get through the border
- Reduce waiting times through automation Reduce fees - traffic is now going to Kazungula Put clear signs
- They need proper monitoring
- ZIMRA must improve turnaround time on written correspondences submitted by clients, and should improve on responding to emails from clients
- Eliminate queues at the border
- Add more staff for efficient and effective service on all borders
- All queries should be attended in time to avoid unnecessary delays
- Offer free WiFi around the port
- Need for quick decision making in times of arguments with importers
- managers and supervisors should monitor progress on all departments

Region 1

- Should not delay on imports procedures and shun corruption
- Evaluate whether delivery periods are adhered to and investigate cases where they are not met
- Staff need to be trained how to respond to clients politely.
- Officers must be knowledgeable of most of the commercial goods they do PE to avoid delays caused by arguments during PE on nature and values
- They need to quickly respond to emails and answer telephone calls.
- Research and development department to continue doing its mandate according to market changes
- I recommend ZIMRA to improve on time they take to attend to clients who visit their offices.
- Quick responding to queries
- Acknowledge receipt of returns sent by email when the e-services platform is down.
- To use machine on inspection to avoid delays
- Your staff morale is very low, they even say it in front of clients, and this breeds corruption. Pay your staff well as they are working for the country.

Region 1

- They must also ensure that ALL telephone line are operational.
- Managers should be able to make decisions
- They should increase their staff
- Seizure of transit goods is not a good stance unless its in COMESA or SADC
- They must also ensure that ALL telephone line are operational (Nyamapanda).
- Where physical examination is requested, at least can this be done promptly?
- Try to avoid a lot officers to be consulted in mostly simple issues.
- Team work must prevail.
- Answer their telephones Respond to e mails Let the call centre be a 24-hour operating unit
- Zimra to advise customers why they are not meeting agreed standard service times

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Region 2

- Do capacity building for ZIMRA staff on public relations.
- Improve the phone system for Mhlahlandlela.
- Be more friendly and courteous. Have more knowledgeable staff
- Improve on the turnaround time for imports documents
- Reduce the 48 hours waiting period for PE
- They should respond to customer needs promptly and service clients in time
- They need to quickly respond to emails and answer telephone calls.
- "ZIMRA needs to attend to queries and acknowledge receipt of e-payments and correspondence. I have had a case where my email to an individual was deleted without even being opened."
- Answer landline calls faster and respond to emails timeously
- ZIMRA workers need to reply promptly to emails or at least acknowledge them if there is no need for a reply.
- Responses to emails should be quicker, and they should assist telephone queries without telling clients to email them

Region 2

- Employ more staff
- Travellers are not served at one queue during processing of TIPs and they have to meet back and forth (Plumtree).
- They should exercise good customer care
- they should respond to customer needs promptly and service clients in time (Victoria Falls)
- Increase experienced staff at the port of entry.
- Staff should be accessible on email
- ZIMRA should employ people from Matabeleland in Bulawayo as language tends to be a barrier when raising some issues through staff
- Be able to use the language which is understood by the customer
- Increase knowledgeable staff. If possible to re-hire former ZIMRA Officers who are willing to re-join the organisation in order to utilise their expertise.
- Introduce or facilitate work shops

Region 3

- Improve on service delivery and shun corruption
- They should respond more efficiently to the issues raised by the customers and save them within a short period of time
- Customer care should improve
- Employ more staff
- ZIMRA staff must be dedicated to execute their duties diligently
- Be strict on employee conduct.
- Their staff should be well trained.
- Use social media to inform customers
- to improve internet challenges and accept hard copies if there are network problems (Zvishavane)
- Their staff should be well trained (Zvishavane)
- They should maintain customer focus (Zvishavane)

Forbes

- Corruption is too much. Service delivery is compromised because of kickbacks hence there is need for close monitoring.
- “Entries routed yellow and red turnaround time is currently a nightmare. ZIMRA should update their risk parameters so that most entries are routed green which can be assessed by the system then each office will make their own decisions .Right now an entry on red lane can take 2 days waiting for examination whilst trucks are waiting at border System should be updated so that red lane entries are automatically issued PE orders to avoid unnecessary waiting time for an obvious issue. Going for PE”
- They need to respond to our emails on time, and they have to make urgent decisions on time also.
- ZIMRA signage is visible but now accumulating rust. (Forbes)

Head Office

- Attend to their clients urgently
- Increase staff
- They should just do their job without expecting a bribe
- Commit more staff when the workload increases
- Account managers must make follow-ups on queries
- Staff must be friendly to the public
- Speed up email responses
- Consider bank lag time and efficiency in inspection of imports
- Follow up on automatic response messages
- To improve service delivery to the customer's satisfaction and to respond timeously to customers' inquiries.
- All issues should be attended to and satisfactory answers should be provided to queries in time.
- They should continue to work towards being more efficient and reliable
- ZIMRA should be well informed and ready to discharge their duties
- Treat everyone equally
- Be professional and efficient in everything they do

Conclusion

- Overall, taxpayers has rated ZIMRA's service delivery as good as evidenced by a customer satisfaction score of 67.6%
- The survey findings show that taxpayers are generally not satisfied with ZIMRA's speed of service delivery and the time taken to resolve complains.
- The majority of respondents have demonstrated interest in the Single Window.
- The survey also established that taxpayers are generally satisfied with ZIMRA's automation drive though a significant number of customers cited the inefficiency of the e-services platform.
- Taxpayers generally feel that staff at border posts deliberately delay the clearing process in order to force travellers into giving them bribes.

Recommendations

- ZIMRA should maintain effective communication with clients
- Staff especially at border posts should be trained in customer care
- Improve efficiency and lessen the duration of clearances and processing at border posts.
- Staff should be increased at boarder post for quick service.
- ZIMRA should work towards incorporating the informal sector into the tax bracket.
- The Authority should establish a 24hr customer care centre dedicated to assisting customers
- The e-services and e-taxes platforms should be upgraded to improve efficiency in capturing returns
- The Authority should improve on the turnaround time for imports documents
- Maintain correct and updated records so that queries do not keep on recurring each time a new officer is assigned to a client's file.

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Recommendations

- ZIMRA should simplify the completion of tax forms
- Staff should respond to emails promptly. Queries should be resolved within the stipulated timelines.
- The Authority should adopt industry best practice like in developed economies, clearly spelling out requirements/information to clients.
- Telephone lines at all stations should be fully operational and staff should respond to telephone calls within the shortest possible time.
- ZIMRA staff should respond to emails timeously
- The e-taxes platform should enable users to print the returns they would have submitted
- ZIMRA must promote single window as it eases the doing of business.

Recommendations

- ZIMRA should review the fiscalisation fees so that compliance increases.
- Staff should improve on turnaround time for returns
- Staff should be adequately trained in their line of duties
- Keep educating the business community on tax issues
- ZIMRA must improve turnaround time on written correspondences submitted by clients.
- The Authority should review the threshold limit for cross-border traders
- ZIMRA should continue investing in automation so that human interaction is minimized in order to curb corruption.

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