Client Satisfaction Survey Report

2023- Second Quarter

Prepared By:

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Executive Summary

► SPSS Zimbabwe carried out a client satisfaction survey on behalf of ZIMRA for the Third Quarter of 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.

► Data collection was carried out using both physical and online interviews.

► 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 856 respondents.

► Data analysis was performed using SPSS and Mirosoft Excel software.

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Key Findings

▶ Taxpayers a generally satisfied with ZIMRA's services.

▶ The Customer Satisfaction Score (CSAT) for the Third Quarter was 69.18%

▶ Regional satisfaction ratings were as follows: Region 3 (79.67%), Region 2 (68.00%), Region 1 (64.62%), Beitbridge (61.45%), Forbes (60.83%) and Head Office (58.6%).

▶ The following stations had the highest satisfaction ratings: Hwange (91.34%), Zvishavane (89.68%), Chinhoyi (88.89%), Rusape (88.03%) and Kadoma (86.52%).

▶ The following stations had the lowest satisfaction ratings: Chirundu (50.12%), Beitbridge Border Post (56.76%) and Head Office (58.6%).

▶ Client satisfaction dimension scores were as follows: Service Delivery (74.01%), ZIMRA Strategy (73.4%), Staff Attitude (71.37%), Corporate Governance (69.01%) and Speed of Service (58.09%)

▶ Taxpayers are finding the E-Taxes platform to be more efficient than the E-Services platform

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Key Findings

- The findings show that the majority of taxpayers visit the ZIMRA website to seek information

- A substantial number of respondents have complained about poor customer service from ZIMRA staff especially at border posts.

- Travellers are generally satisfied with ZIMRA customer service at the country's airports.

- Most of the respondents got to know about fiscalisation through meetings and workshops

- More than half of the respondents believe that corruption exists in ZIMRA.

- Less than 50% of the respondents are aware of the I'm for Zero Anti-Corruption campaign.

- The majority of taxpayers are not aware of the WCO and WTO Conventions and Agreements

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Key Findings

▶ Most of ZIMRA's landlines are not working properly

▶ ZIMRA officers are not responding to email correspondences timeously

▶ Some of the ZIMRA employees are rude to customers

▶ Taxpayers generally feel that ZIMRA should offer fiscal devices free of charge.

▶ The majority of taxpayers firmly believe that the Single Window will enhance the easy of doing business.

▶ Awareness campaigns and Whistleblowing have been cited as the most effective strategies of fighting corruption.

▶ Service Delivery has significantly improved at Beitbridge border post.

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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

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Methodology

Population: All Taxpayers
Sampling Strategy: Purposive and Simple Random Sampling
Achieved Sample: 856
Data Collection: Online and Physical Interviews
Data Analysis: Quantitative (Descriptive Statistics) & Qualitative
(Thematic Content Analysis)

▶ The survey was mainly quantitative

▶ The target population was all taxpayers receiving ZIMRA's services including tax accountants, clearing agents, transporters, individual taxpayers, corporate taxpayers, parastatals and government departments, NGOs etc.

▶ Quantitative data collection was performed using a structured questionnaire with closed and open-ended questions

▶ Qualitative data collection was performed using in-depth interviews

▶ Data analysis was performed using the Statistical Package for Social Sciences software.

▶ Qualitative data analysis was performed using themes

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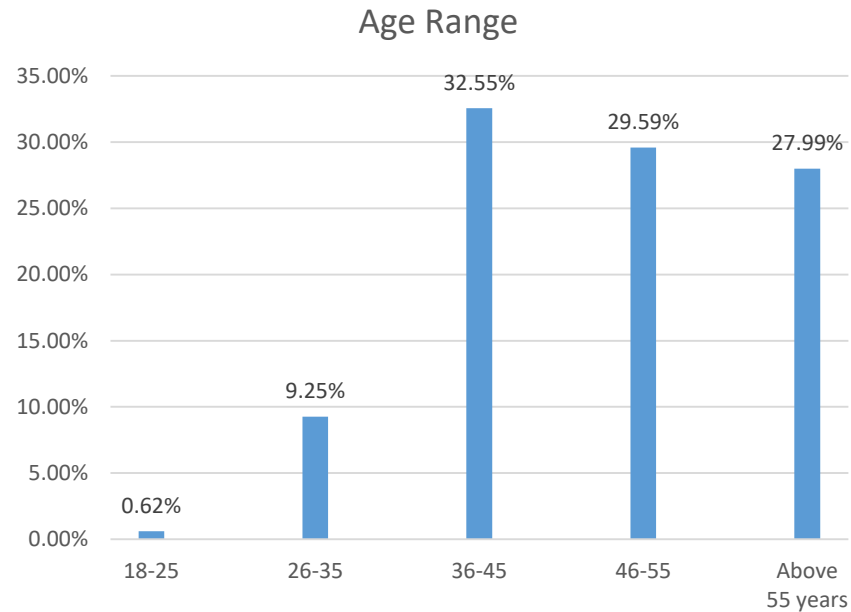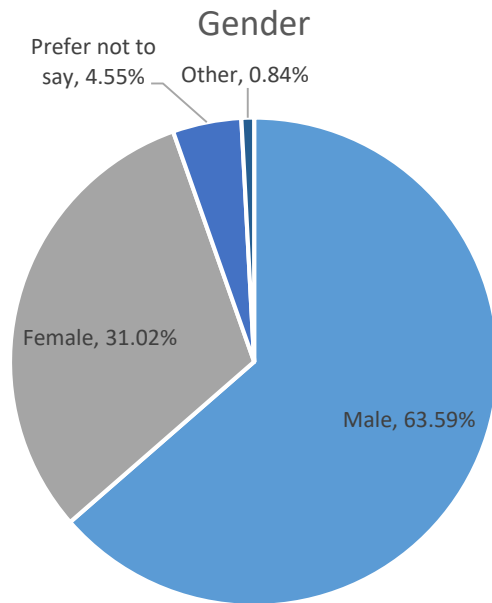**ZIMBABWE**
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Demographics of Respondents

Category of Business

Sector

ZIMRA Station

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Demographics of Respondents

Gender

- Prefer not to say, 4.55%
- Other, 0.84%
- Female, 31.02%
- Male, 63.59%

Age Range

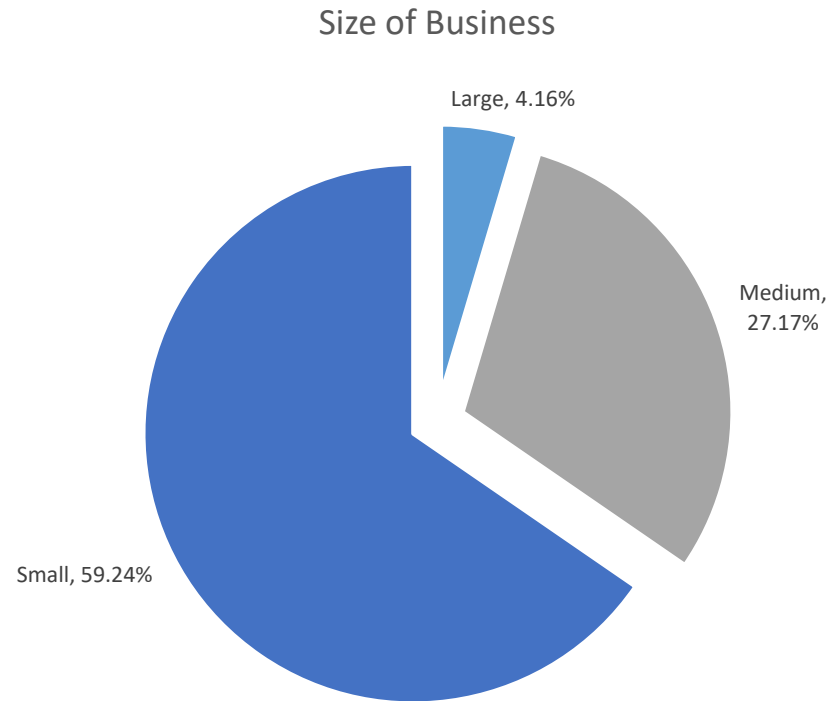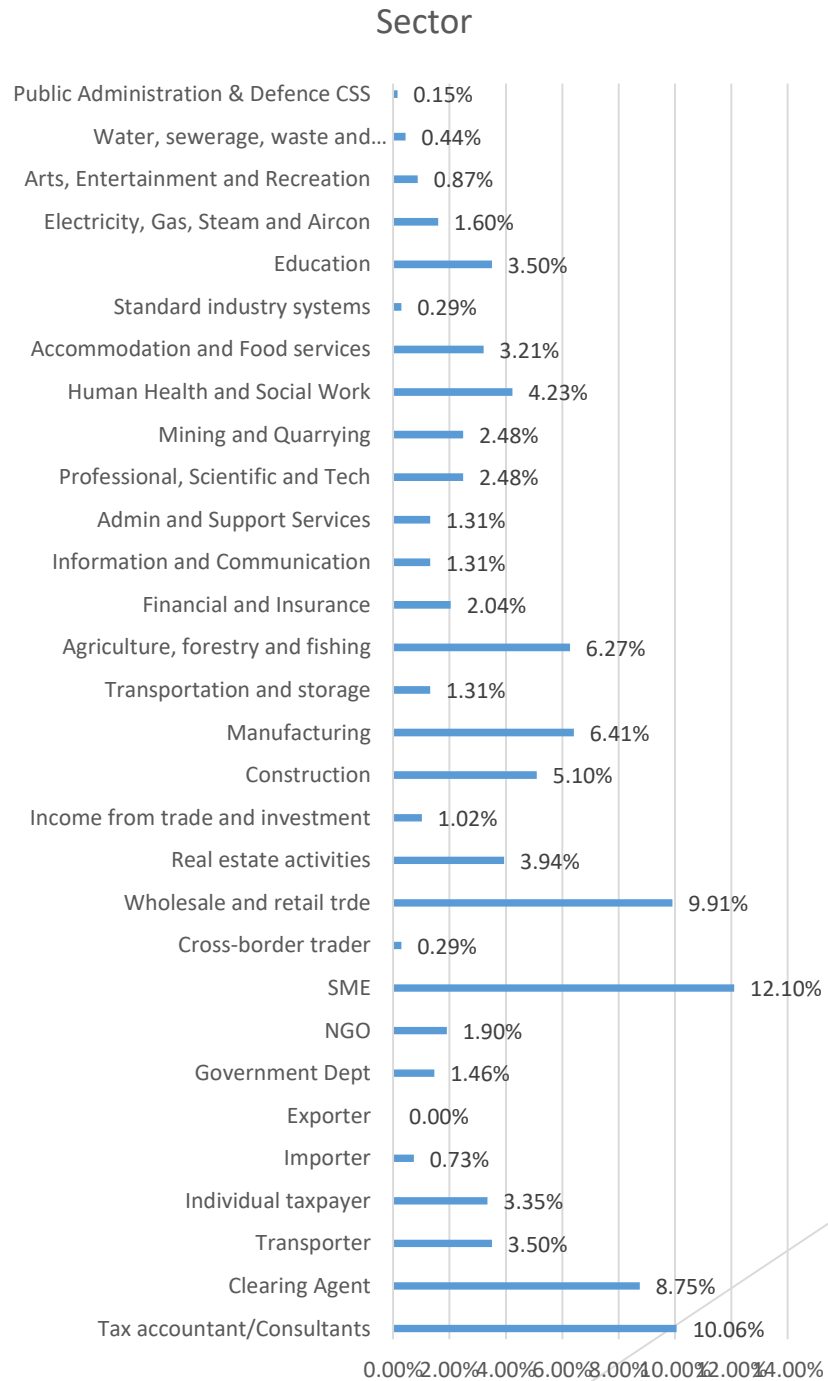| Age	Percentage
18-25	0.62%
26-35	9.25%
36-45	32.55%
46-55	29.59%
Above 55 years	27.99%

- The majority of respondents were males (63.59%).
- About 63% of the respondents were aged between 36 and 55 years inclusive.

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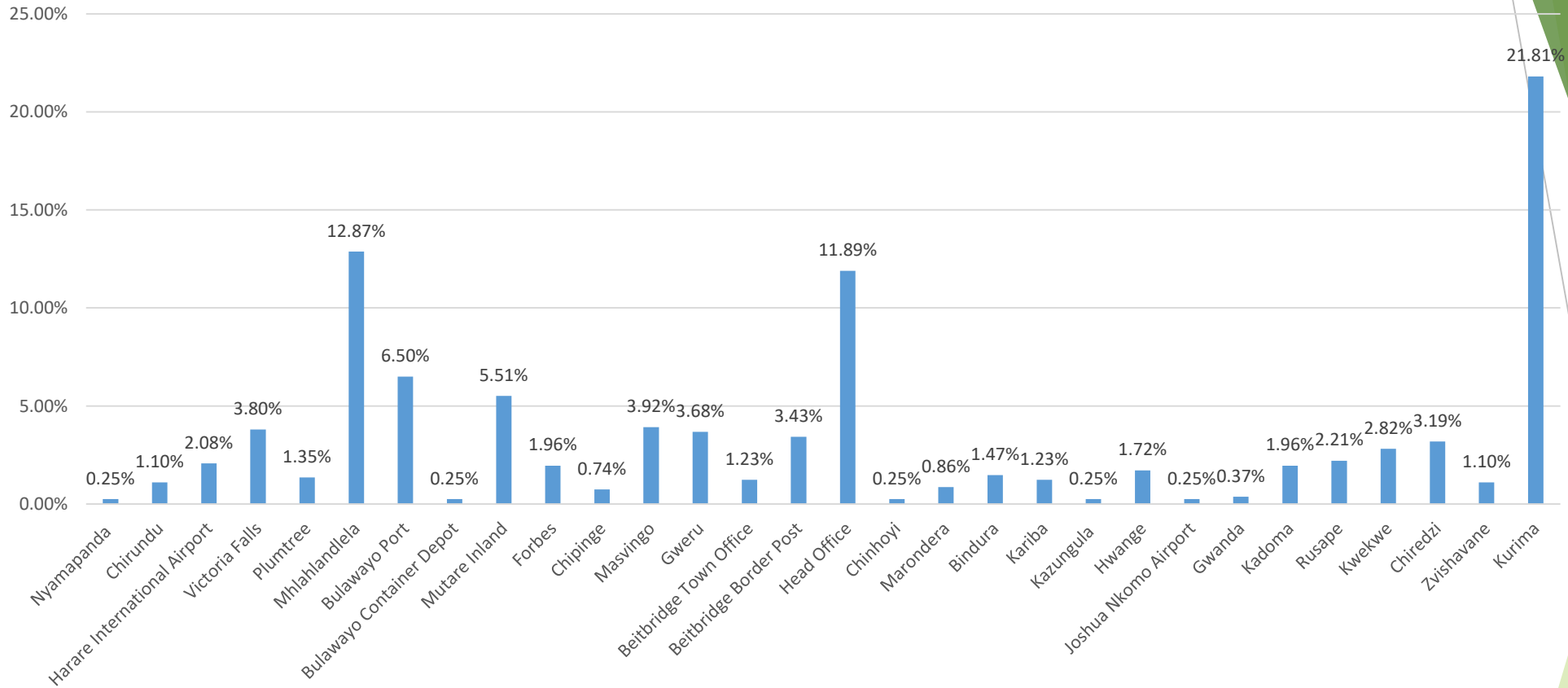Deeper Insights. Smarter Decision

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Category of Business

Size of Business

Large, 4.16%

Medium, 27.17%

Small, 59.24%

- The majority (59.24%) of the respondents were in the small business category.

Sector

Sector

Sector	Percentage
Public Administration & Defence CSS	0.15%
Water, sewerage, waste and…	0.44%
Arts, Entertainment and Recreation	0.87%
Electricity, Gas, Steam and Aircon	1.60%
Education	3.50%
Standard industry systems	0.29%
Accommodation and Food services	3.21%
Human Health and Social Work	4.23%
Mining and Quarrying	2.48%
Professional, Scientific and Tech	2.48%
Admin and Support Services	1.31%
Information and Communication	1.31%
Financial and Insurance	2.04%
Agriculture, forestry and fishing	6.27%
Transportation and storage	1.31%
Manufacturing	6.41%
Construction	5.10%
Income from trade and investment	1.02%
Real estate activities	3.94%
Wholesale and retail trde	9.91%
Cross-border trader	0.29%
SME	12.10%
NGO	1.90%
Government Dept	1.46%
Exporter	0.00%
Importer	0.73%
Individual taxpayer	3.35%
Transporter	3.50%
Clearing Agent	8.75%
Tax accountant/Consultants	10.06%

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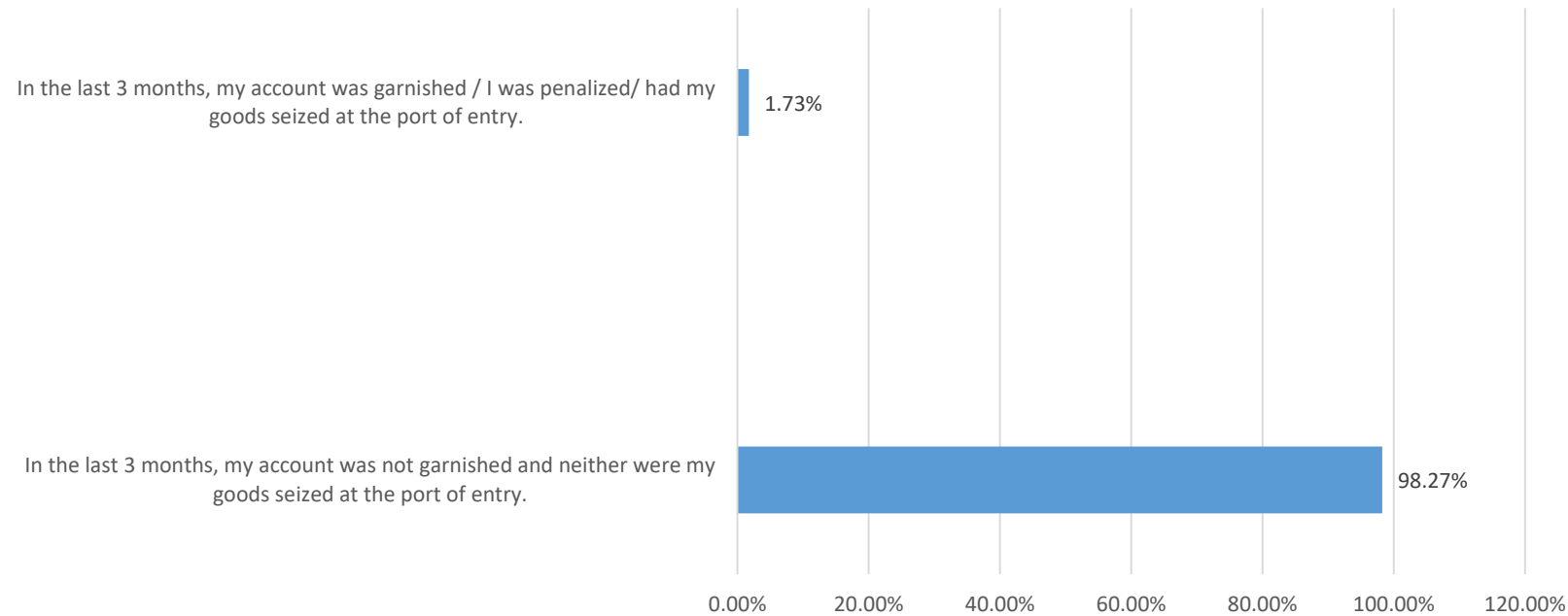
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ZIMRA Station

- Kurima (21.81%), Head Office (11.89%) and Mhlahlandlela (12.8%) recorded the highest number of respondents.

Which statement is applicable to you?

In the last 3 months, my account was garnished / I was penalized/ had my goods seized at the port of entry. — 1.73%

In the last 3 months, my account was not garnished and neither were my goods seized at the port of entry. — 98.27%

(Axis: 0.00%, 20.00%, 40.00%, 60.00%, 80.00%, 100.00%, 120.00%)

- It is evident from the results that less than 2% of the respondents had either their account garnished or goods seized at the port of entry in the last 3 months.

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

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ZIMRA Strategy

Are you aware of the ZIMRA strategy

- The findings show that approximately 40% of the respondents are aware of the ZIMRA strategy.

Yes, 39.73%

No, 60.27%

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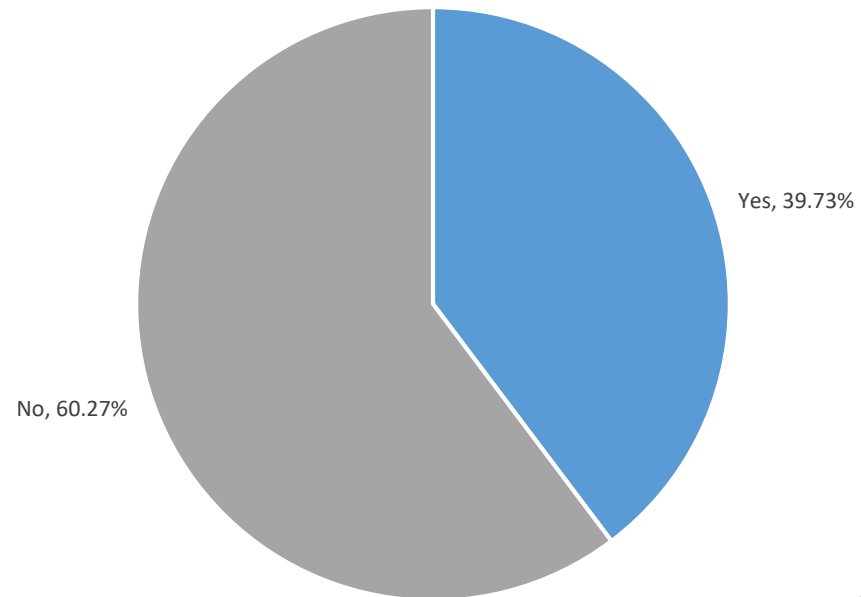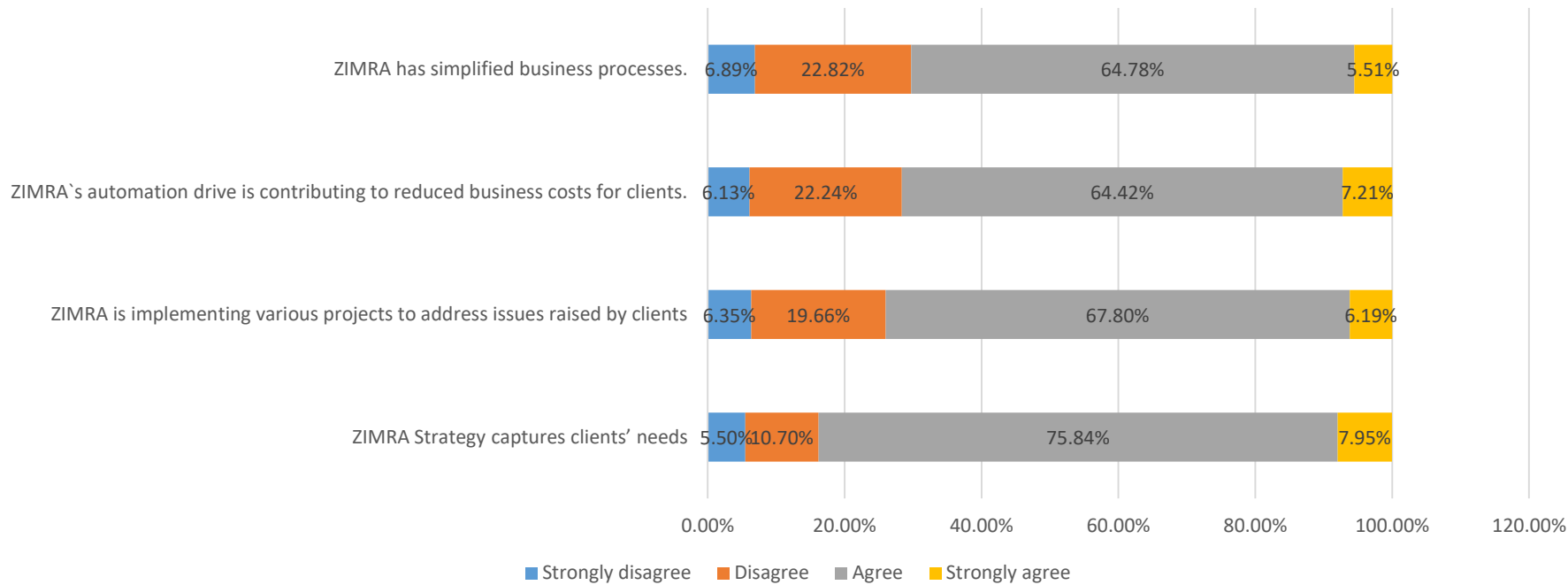
ZIMRA Strategy

The results show that around 70% of the respondents believe that the ZIMRA Strategy is yielding positive results for the clients.
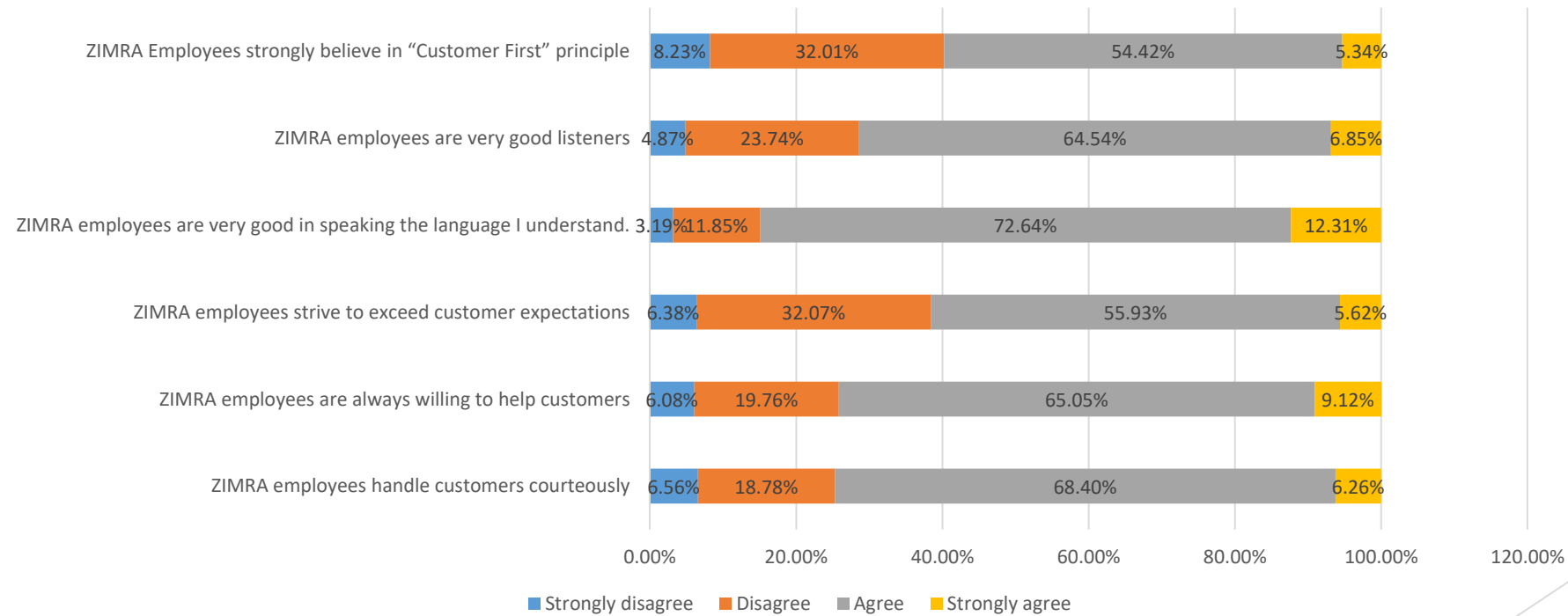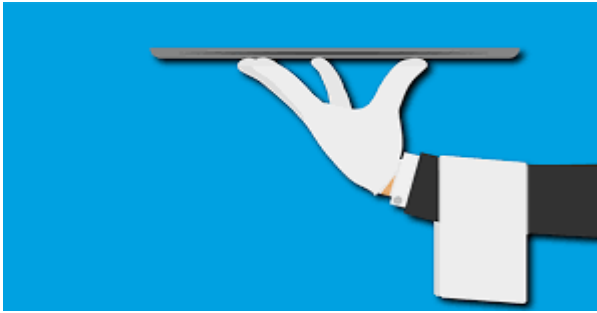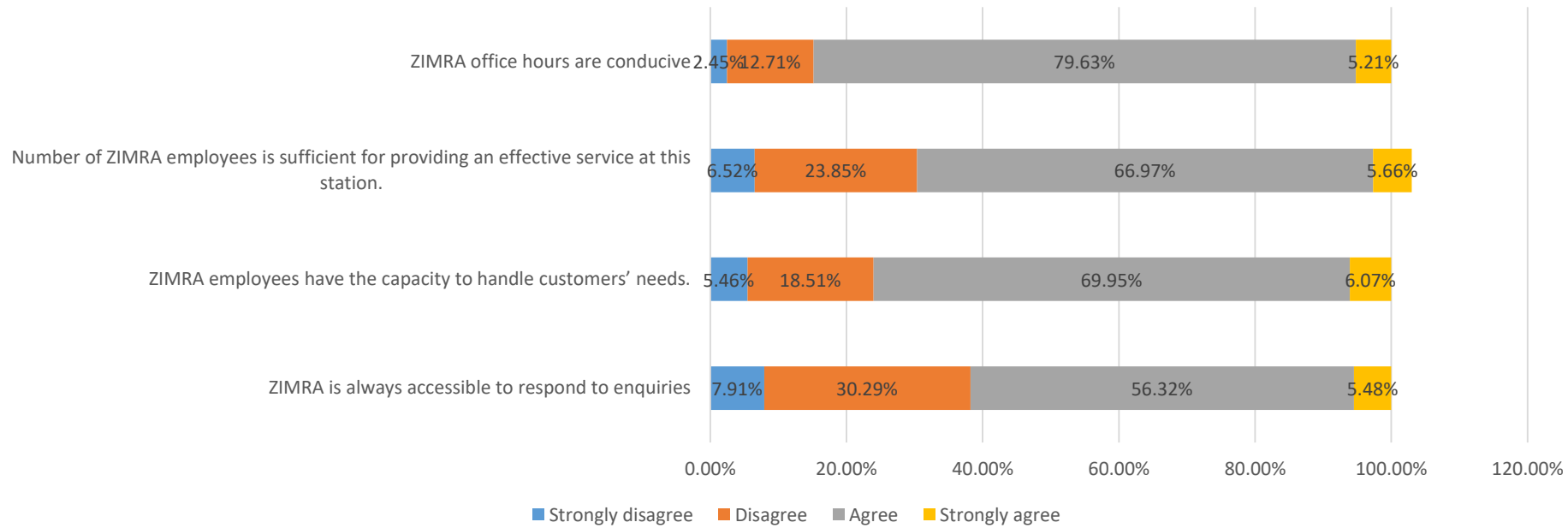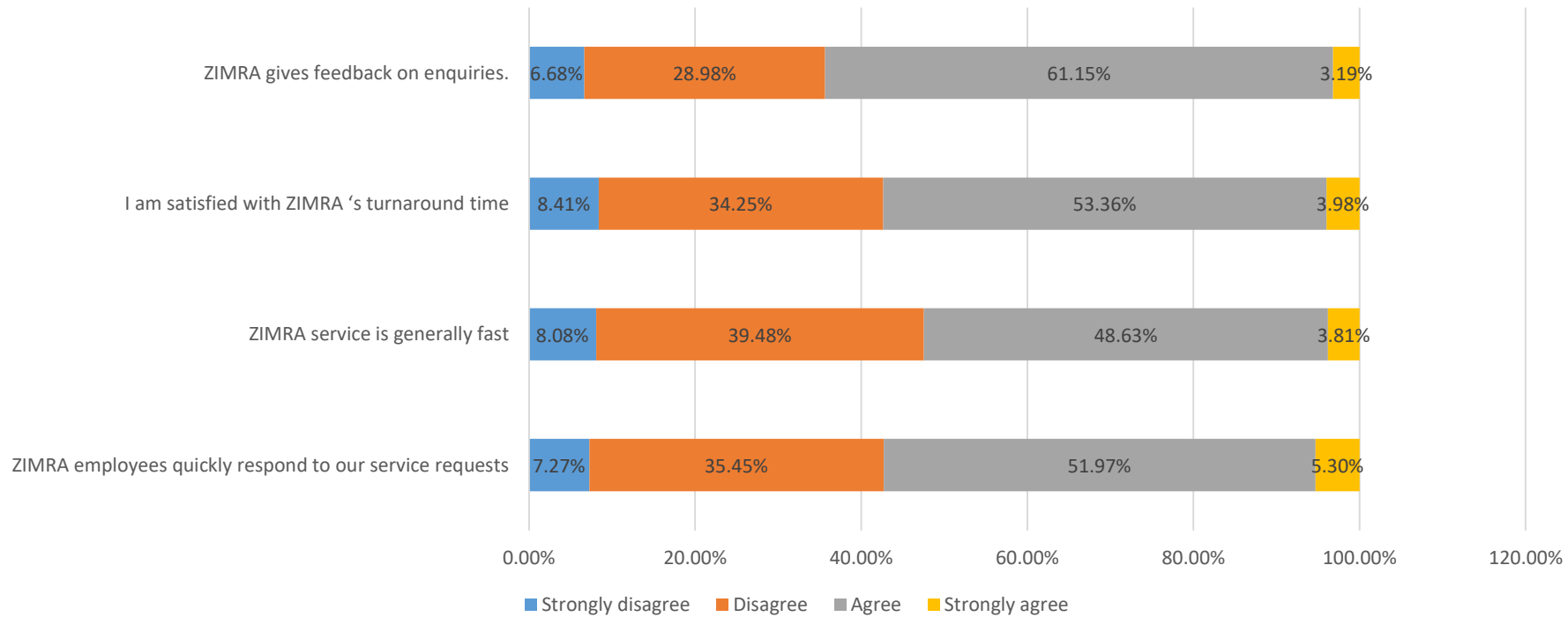
Speed of Service

Speed of Service

	Strongly disagree	Disagree	Agree	Strongly agree
ZIMRA gives feedback on enquiries.	6.68%	28.98%	61.15%	3.19%
I am satisfied with ZIMRA 's turnaround time	8.41%	34.25%	53.36%	3.98%
ZIMRA service is generally fast	8.08%	39.48%	48.63%	3.81%
ZIMRA employees quickly respond to our service requests	7.27%	35.45%	51.97%	5.30%

■ Strongly disagree ■ Disagree ■ Agree ■ Strongly agree

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Corporate Governance

Corporate Governance

Statement	Strongly disagree	Disagree	Agree	Strongly agree
ZIMRA is accountable to all its Stakeholders	5.67%	27.15%	64.88%	2.30%
ZIMRA has got sound and professional governance systems in place	5.36%	21.59%	68.61%	4.44%
ZIMRA discharge their duties in a fair and impartial manner	6.68%	25.04%	65.40%	2.88%
ZIMRA employees are of high integrity	6.24%	26.64%	63.32%	3.81%

■ Strongly disagree ■ Disagree ■ Agree ■ Strongly agree

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Accessibility of ZIMRA Information

ICT Systems

Fiscalisation

Tax Education

Anti-Corruption

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ZIMRA E-Taxes and ZIMRA Website

Is the ZIMRA e-taxes platform easy to use?

No, 29.40%

Yes, 70.60%
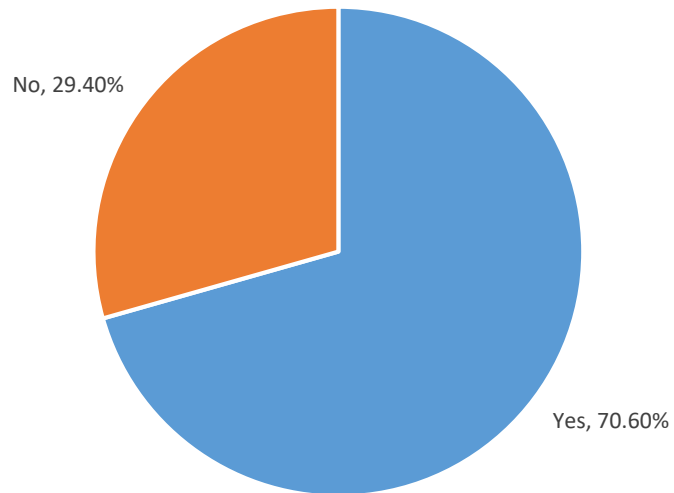
Is the ZIMRA website easy to find?

No, 11.08%

Yes, 88.92%
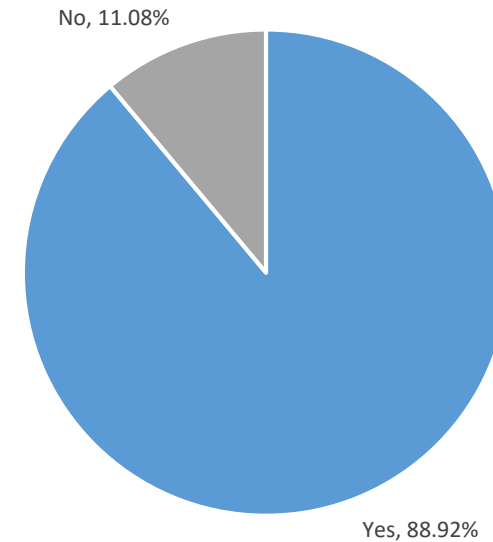
- About 70% of the respondents agree that the E-Taxes platform is easy to use.
- Roughly 90% agree that the ZIMRA website is easy to find.

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Uses of the ZIMRA Website

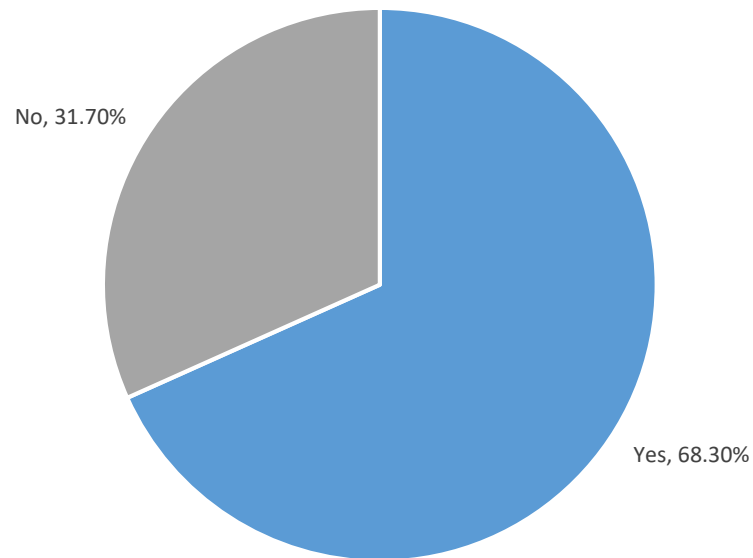What do you do when you visit ZIMRA's website?
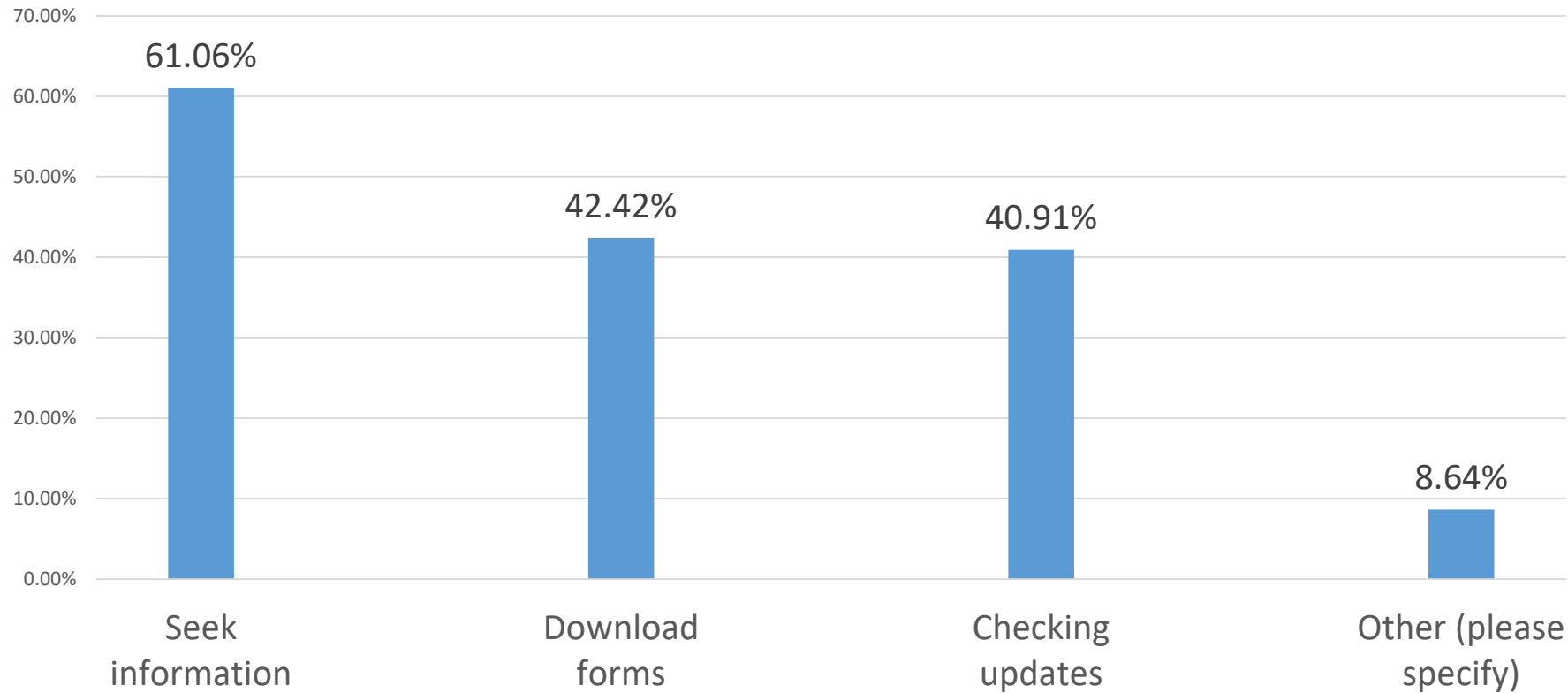
- Most (61.06%) of the respondents visit the ZIMRA website to look for information

Accessibility of ZIMRA Information

Are you able to easily access all the relevant information you may need from ZIMRA website and other online platforms?
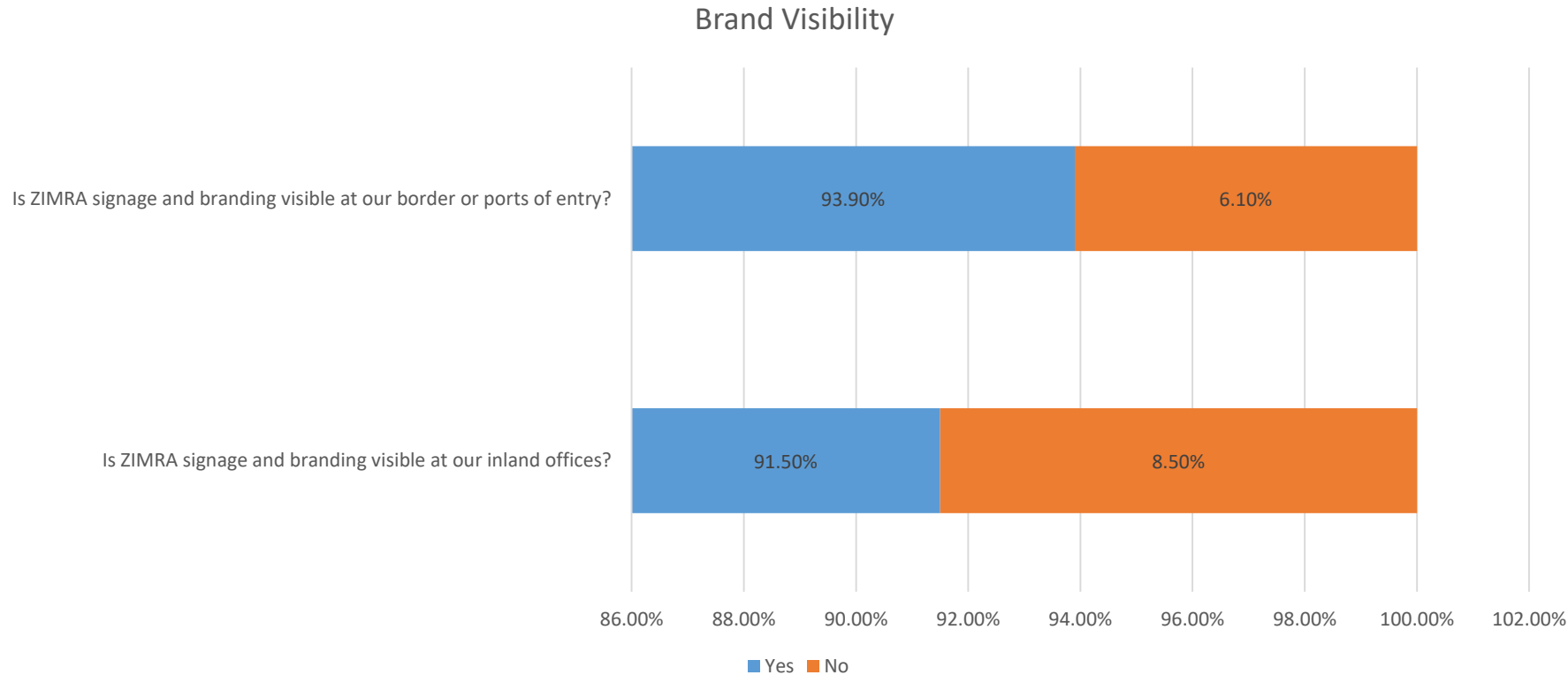

No, 31.70%

Yes, 68.30%

Ways of Improving the ZIMRA Website

- ▶ We need the ASYCUDA Trade Manual to be available on the website for free download.

- ▶ By adding all ZIMRA forms on website. (Declaration forms, valuation sheets, etc.)

- ▶ Discard old forms that are no longer in use.

- ▶ Information Updates are needed for Income Tax, Directors Fees and Presumptive tax.

- ▶ Include training manuals.

- ▶ Updating information timeously.

- ▶ Upload Statutory Instruments and explain their implications.

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Ways of Improving the ZIMRA Website

▶ More details on tax and custom rebates

▶ Improve online interaction capability to reduce physical attendance at Head office. It should be easy to make submissions and make follow ups and enquiries online.

▶ Put in place correct email addresses for the various section heads e.g. ITF263, General enquiry.

▶ Improve search engine.

▶ Improve quality and availability of the internet.

▶ Respond to client questions quickly.

▶ Provide information on how to calculate the taxes e.g. VAT, PAYE, QPD.

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ZIMRA Brand Visibility

Brand Visibility

- The findings show that more than 90% of the respondents confirm that ZIMRA signage and branding is visible at both border posts and inland offices.

Presence of Directional Signs

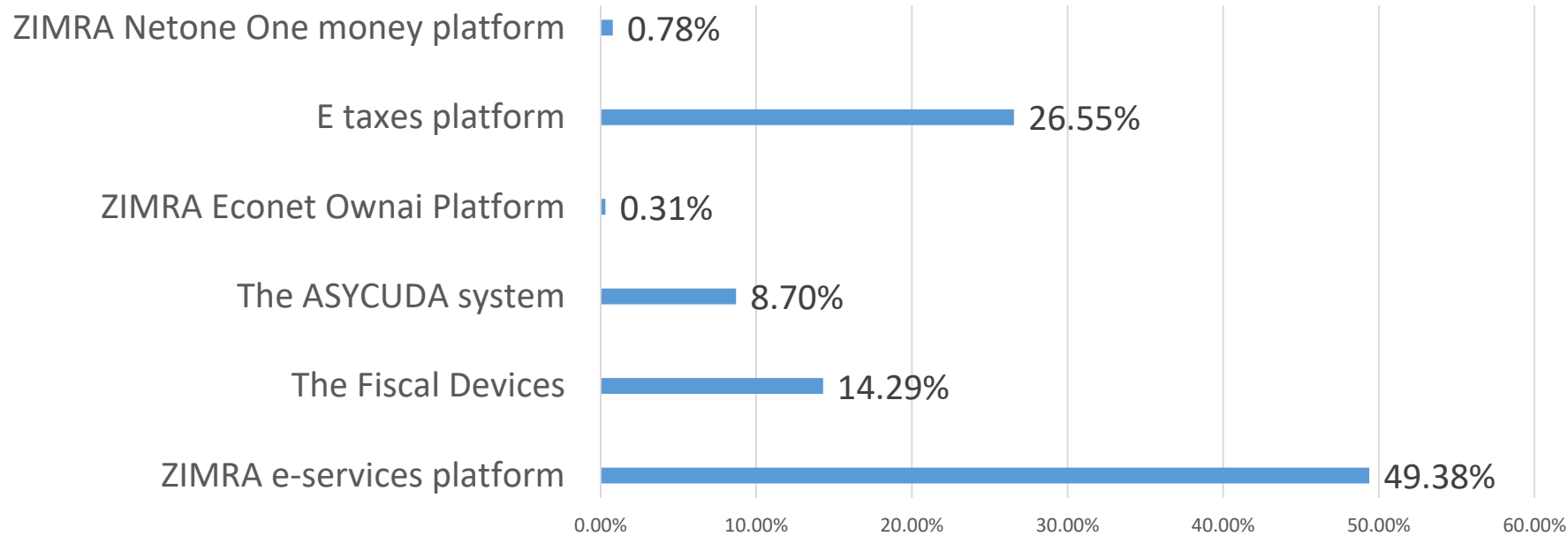Are there directional signs providing directions to our offices at border posts and ports of entry?
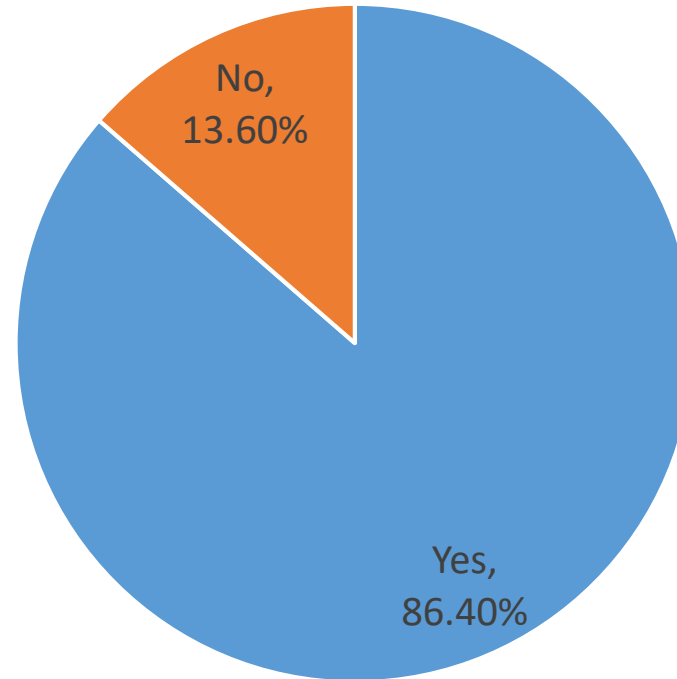
- Roughly 86% of the travellers confirmed that there are information signs giving directions to ZIMRA offices at the country's ports of entry.
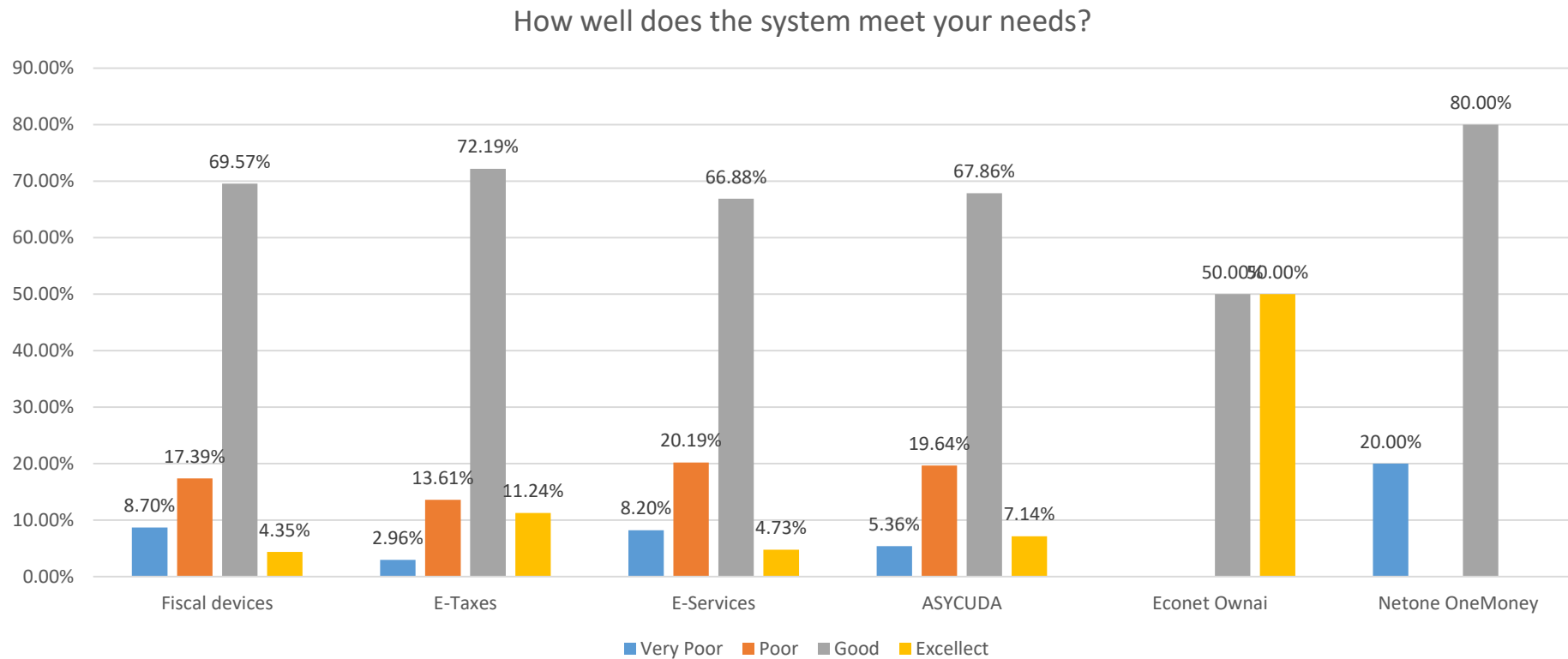
No, 13.60%

Yes, 86.40%

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Most Used ZIMRA ICT Systems

Which ZIMRA ICT system/s do you use the most?

ZIMRA Netone One money platform	0.78%
E taxes platform	26.55%
ZIMRA Econet Ownai Platform	0.31%
The ASYCUDA system	8.70%
The Fiscal Devices	14.29%
ZIMRA e-services platform	49.38%

0.00% 10.00% 20.00% 30.00% 40.00% 50.00% 60.00%

- Most (49.38%) of the respondents are users of the E-Services platform.

How well does the system meet your needs?

How well does the system meet your needs?

Legend: Very Poor, Poor, Good, Excellect

System	Very Poor	Poor	Good	Excellect
Fiscal devices	8.70%	17.39%	69.57%	4.35%
E-Taxes	2.96%	13.61%	72.19%	11.24%
E-Services	8.20%	20.19%	66.88%	4.73%
ASYCUDA	5.36%	19.64%	67.86%	7.14%
Econet Ownai			50.00%	50.00%
Netone OneMoney	20.00%		80.00%	

- The findings show that the E-Taxes is performing better than the E-Services.

E-TAXES

▶ Improve on the speed when logging in.

▶ Taxpayers need to be able to apply for their tax clearance on e-taxes.

▶ Produce clearer reports once VAT and PAYE data has been uploaded

▶ Allow for attachments when submitting returns.

▶ To be able to print proof of submission form for checking and filing

▶ Capacity to handle high volumes of users. Sometimes the system is overwhelmed during the day.

▶ Turnaround time. Respond on returns posted. Payments and returns are not updated in time.

▶ Update customer data base first before implementing.

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E-TAXES

▶ Systems need more attention to make them function smoothly. The functionality for Capital Gains Tax payments has failed dismally.

▶ Should be able to reload a failed return rather than having to contact ZIMRA officers to 'to push' the return.

▶ The system should tell the reason for failing to issue a tax clearance.

▶ The system need to be flexible and allow changing of details.

▶ Provide updated account information, capture everything on time, the portal must be one stop shop.

▶ Make the customer tax clearance available online as long as the customer accounts are in order rather than to send the customer to a liaison officer.

▶ Manage overloads on the system by staggering tax deadlines more.

- The system must show status of assessed entry till total exit as it used to be.

- It must be easy to access, provided there is internet.

- Upgrade the system to a better one which does not crush.

- Modernize the interface and make it more user friendly.

- Should make sure all network service providers have easy access to their server.

- Improve speed of receipting of prepaid duty.

- Improve on network availability through standby power supply system that does not cause collapse of network when power is changing over.

- More improved options.

- Availability needs to be improved and its speed.

- To limit loading of unnecessary applications.

- "It doesn't work well with the IP addresses provided by the governments only ISP (Telone), which results in failure to connect 99% of the time. I don't know what can be done to fix this."

- Have an exhaustive list for vehicle make and body parts.

- Upgrade to the latest version.

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The Fiscal Devices

- Devices should be accessible to all mobile networks.

- ZIMRA to supply fiscal devices.

- Provide direct link with client and ZIMRA servers rather than third party fiscal device suppliers.

- Network stability must be improved.

- To be able to work offline.

- More public awareness.

- "Fiscal devices should be managed and distributed by ZIMRA so that ZIMRA IT personal should be ready to assist would be tax payers. The system being administered by 3rd parties makes business more expensive in an already difficult environment and also it affects revenue collection."

- "Don't give approved suppliers to us just put specific standards on fiscal machines."

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ZIMRA e-services platform

- Allow manual posting if the system is down.

- Use a faster internet supplier for fast uploading of files and documents.

- Should be able to update customer balances.

- "Update the schedules for company. Ours is a nightmare especially between the USD account and the ZWL account. Much has not been captured and many of our USD accounts have been captured in the ZWL account."

- "Although we receive a "success" email after uploading on e-services, we later receive emails stating our returns are in arrears and warning of penalties. Why should this be?"

- Update the system for speed processing.

- There's need to add a payment link, so that you can pay from the portal immediately after uploading returns.

- To enable uploading of proof of payments, see statements and reconcile returns with payments.

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ZIMRA e-services platform

▶ Provide easy to use guide.

▶ Upgrade or change the service provider.

▶ There is need for more servers.

▶ Interactive online agents.

▶ Should notify users when not in service.

▶ Provide editing in a case where corrections are needed. No corrections when the e tax has been submitted.

▶ Should provide reasons for failure other than 'contact administrator'.

▶ Proper explanation of the legislation and explanation of concepts.

▶ Simply have one single currency when paying taxes.

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Fiscalisation

Are you registered for Valued Added Tax with ZIMRA?
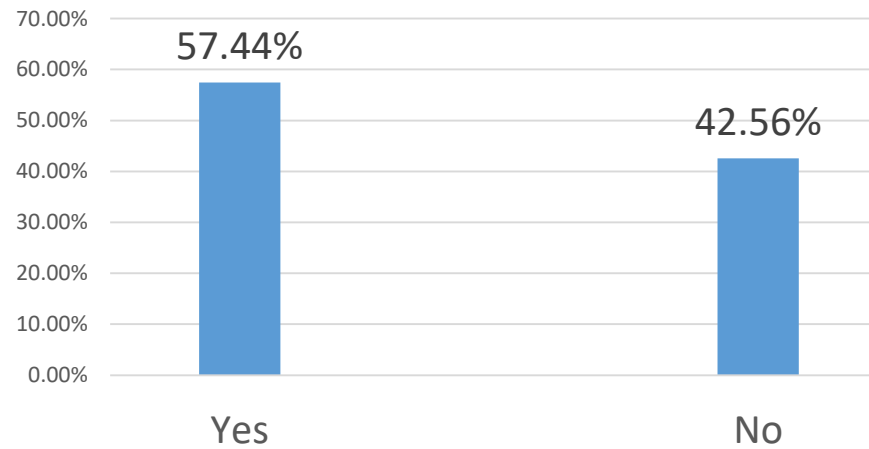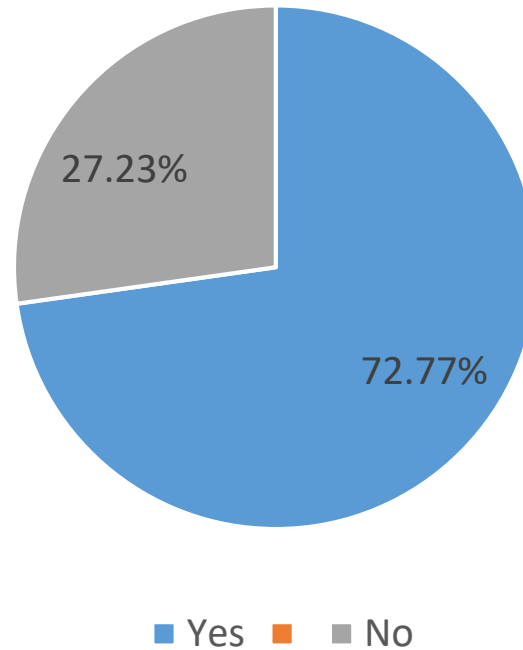

- As indicated above, 57.44% of the respondents have registered their businesses for VAT.
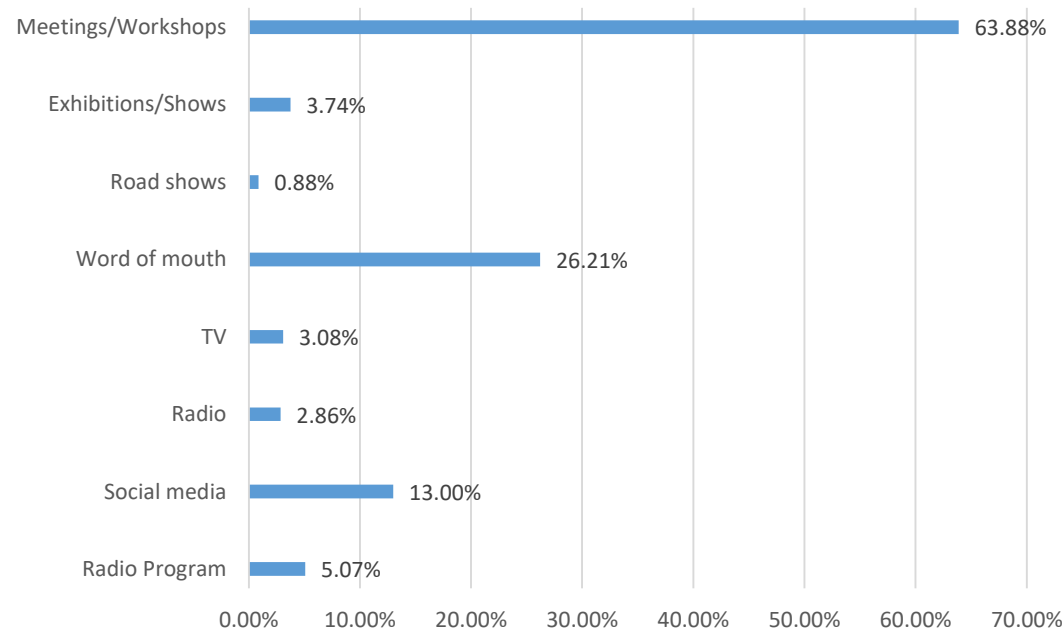
Taxpayer Knowledge of Fiscalisation

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FISCAL TAX INVOICE

www.zimra.co.zw

Do you know fiscalisation?

27.23%

72.77%

■ Yes ■ ■ No

- 72.77% of the respondents are aware of the Fiscalisation campaign

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Sources of Knowledge About Fiscalisation

How did you know about fiscalisation?

Source	Percentage
Meetings/Workshops	63.88%
Exhibitions/Shows	3.74%
Road shows	0.88%
Word of mouth	26.21%
TV	3.08%
Radio	2.86%
Social media	13.00%
Radio Program	5.07%

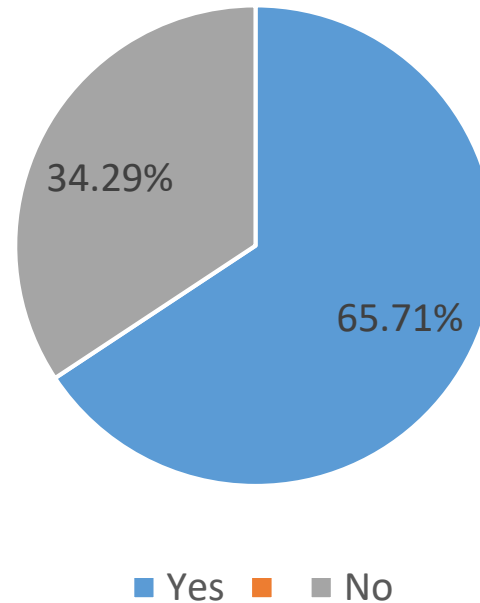- As depicted in the graph above, most (63.88%) of the respondents who are privy to fiscalisation got to know about it through Meetings/Workshops.

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Tax Education

Do you feel you have required knowledge about taxes?

- 34.29%
- 65.71%

■ Yes ■ ■ No

- The findings show that approximately 66% of the respondents have the required knowledge about taxes.

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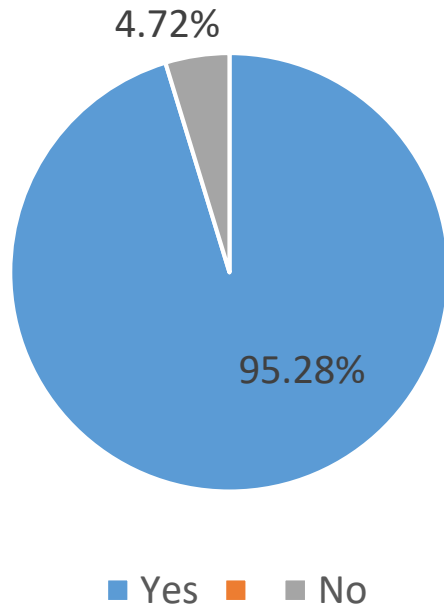
Suggested Ways of Increasing Knowledge About Taxes

▶ Training workshops for new and existing clients.

▶ Newsletters through emails from Customer Liaison Officers.

▶ Deployment of Liaison Officers into the field.

▶ More workshops but not always online as internet can be very poor at times.

▶ Increase more literature on website.

▶ Put more info on social media.

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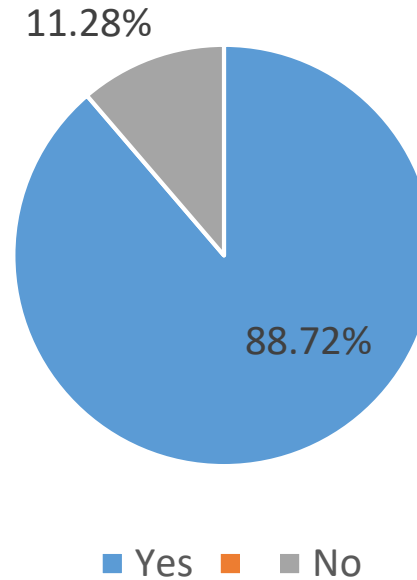
Suggested Ways of Increasing Knowledge About Taxes

▶ Pamphlets can be sent out to customers and as they do on their websites but I believe pamphlets are a powerful tool. People don't necessarily visit the website unless they want something.

▶ Road show to meet customers.

▶ Sensitisation workshops.

▶ Proper explanation of the legislation and concepts online.

▶ Avail training online modules or how-to-do folders so that tax payers can work independently when needed.

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Tax Returns Submission

Are you required to submit returns?

4.72%

95.28%

- Yes
- No

Do you know how to submit returns?

11.28%

88.72%

- Yes
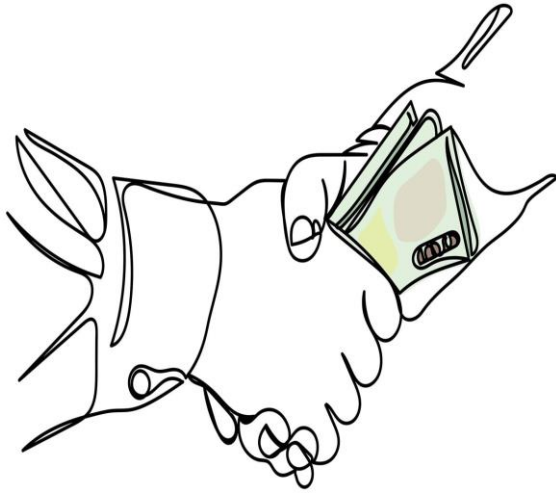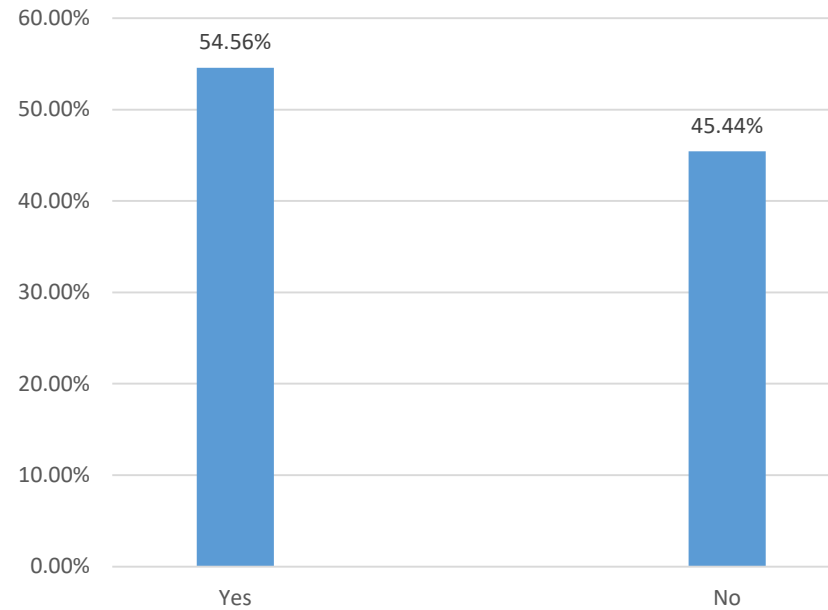- No

- 95.28% of the respondents are required to submit returns.
- 88.72% of those respondents eligible for returns submission have adequate knowledge on how to submit them.

Anti-Corruption

Does corruption exists in ZIMRA?

- Yes: 54.56%
- No: 45.44%

- About 55% of the respondents believe that corruption exists in ZIMRA

If corruption exists in ZIMRA, how does it take place?

▶ Port of entry extortion especially at Beitbridge.

▶ The delay in attending to queries gives power to ZIMRA Officers to ask for money.

▶ Officers taking advantage of desperate clients on the queue especially at border posts where people want to smuggle in and out goods to make money.

▶ You have to pay something to for you to be served in time.

▶ ZIMRA staff use "Touts "at border posts as a front to collect underhand money from persons undervaluing their imports.

▶ By delaying release of trucks.

# If corruption exists in ZIMRA, how does it take place?

- "For you to get your issues attended in time you need to give the insiders some money or otherwise it will take weeks or forever."

- Inflation of costs to push client to suggest or ask for discount.

- Network will be poor when the returns are due, so one is compelled to seek assistance from corrupt ZIMRA officers.

- Officers complicate things to request bribes.

- Cross boarder buses don't declare goods.

- Magnifying problems so that you feel like they are doing you a favour.

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If corruption exists in ZIMRA, how does it take place?

► Officers deal with clearing agents at the borders. They aid smuggling.

► At boarder posts you are required to give a kick back to have a fair duty declared.

► "It starts with a client getting penalised for, say, late payment of dues. The ZIMRA officer suggests payment of a bribe to waiver the penalty."

► Bottlenecks in the system, people want to speed up service hence they pay.

► The Officers deliberately withhold advisory information, from the public, and use it to blackmail the taxpayer.

I'm For Zero Anti-Corruption Campaign

Do you know about the #I'm For Zero Anti-Corruption Campaign?
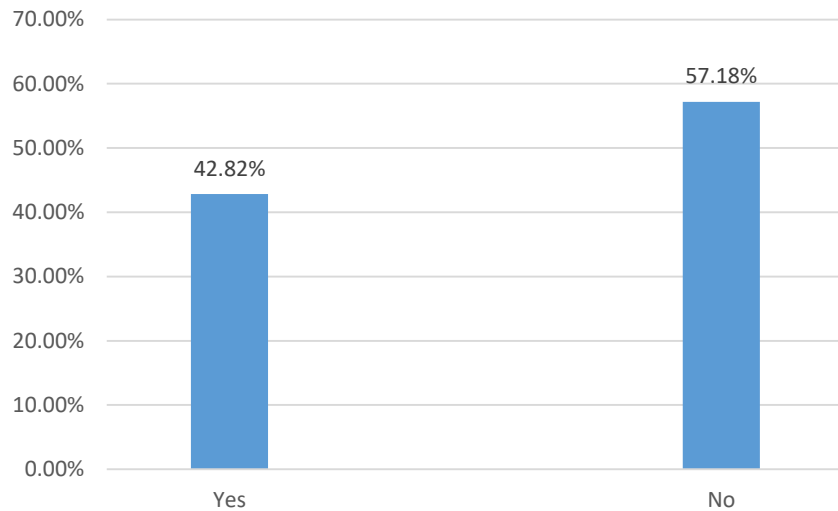
Does ZIMRA's #I'm For Zero Anti-Corruption Campaign meet your expectations?
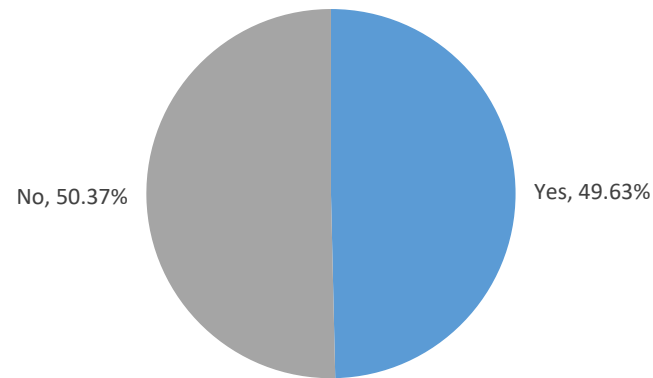
- The results show that most (57.18%) of the respondents are not aware of the I'm for Zero Anti-Corruption Campaign. Roughly 50% of the respondents who are aware of the campaign agree that it is meeting their expectations.

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Effective Strategies to be Employed in Fighting Corruption
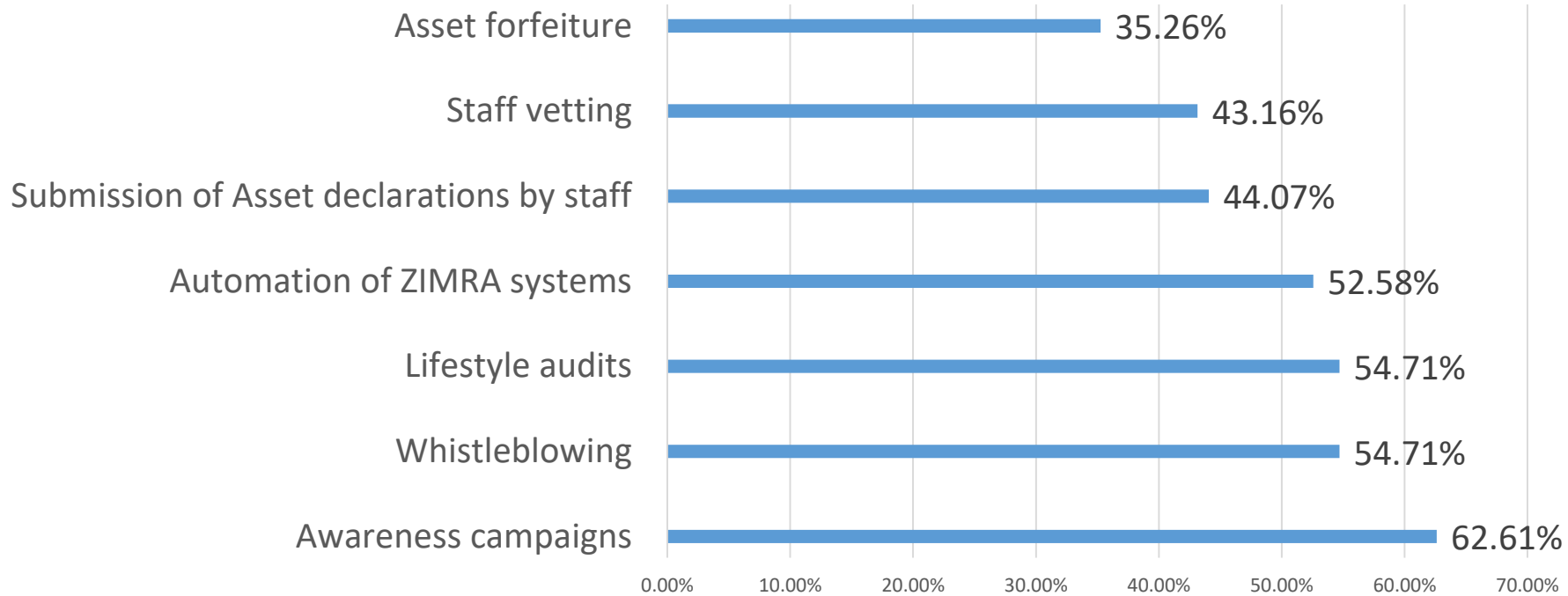
- Awareness Campaigns (62.61%), Whistleblowing (54.71%) and Lifestyle Audits (54.71%) were selected as the most effective strategies in fighting corruption

Recommended Strategies to Fight Corruption

▶ Offer incentives to employees to distract them from being lured. Rotate employees after working for a certain period.

▶ Reduce percentage of taxes.   Offer incentives to those who pay taxes.

▶ Automation of systems and use of CCTVs.

▶ Strengthen Whistleblowing.

▶ Have uniformed officers in the field.

▶ Take action against offenders without fear or favour.

▶ Reducing human interface through deployment of technology.

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Recommended Strategies to Fight Corruption

▶ Employ internal security to check on corrupt officers

▶ Make it easier for those Companies complying with ZIMRA to get their Tax clearances.

▶ ZIMRA workers should be well paid.

▶ All audits should include external auditors to avoid corruption between officials and clients.

▶ Simplify processes and remove unnecessary penalties.

▶ Awareness campaigns

▶ Automate assessment of duty.

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Recommended Strategies to Fight Corruption

- Have a tip off anonymous line/email.

- Investigate reported cases of corruption.

- Spot checks, supervisors to occasionally inspect some of the tasks done by their officers.

- Investigate ministers and their families.

- Stiff jail terms for offenders.

- The process of valuation of vehicles should be stopped.

- Minimize human interference on transactions.

- "A more transparent whistle blowing system with publicising of action taken. When you complain about bribes at ports of entry the system responds by not serving you on time."

- Ad hoc audits checks for employee numbers for Ecocash, Inbucks and bank accounts.

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Recommended Strategies to Fight Corruption

▶ ZIMRA should not make life harder for those who report corrupt activities.

▶ Increase ZIMRA outlets in small towns to remove agents.

▶ ZIMRA staff should continuously be rotated not only within the same department but to other areas, e.g. from customs to taxes.

▶ Not only dismissals but staff to be held accountable and repay what has been illegally got as well as custodial sentences.

▶ Use of Social media to raise awareness on the role of ZIMRA on one hand, and the citizen's responsibilities to pay tax.

▶ By putting 100% tracking dives on all RITS entries and excise100% PEs on zero rated duty entries.

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TIP Clearance Process Satisfaction Survey

Private Imports Declaration Clearance Process

Compliance with WCO and WTO Conventions and Agreements
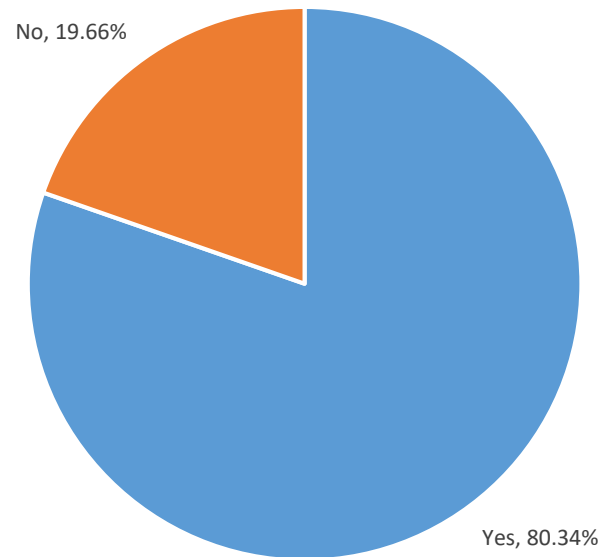
Single Window

Annual Strategy Review Plan

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TIP Clearance Process Satisfaction Survey

TIP Clearance Process Satisfaction

Legend: Strongly disagree · Disagree · Agree · Strongly agree

ZIMRA staff who process TIPs are very helpful. — 4.84% | 14.52% | 70.97% | 9.68%

The Temporary Import Permit (TIP) for visitor's vehicle clearance process is efficient. — 1.67% | 15.00% | 71.67% | 11.67%

The temporary import permit (TIP) for the visitor's vehicle form is easy to complete. — 5.45% | 7.27% | 70.91% | 16.36%

Pre- registering my temporary import permit for the vehicle (TIP) using the e-TIP mobile Application reduce clearance time at the Border Post. — 2.86% | 4.29% | 80.00% | 12.86%

Temporary Import Permits for visitor's motor vehicles are processed professionally and on time. — 4.40% | 20.50% | 66.18% | 8.82%

ZIMRA officers offer quality service and are courteous to clients when processing TIPs. — 6.10% | 18.29% | 65.85% | 9.76%

TIP Clearance Process

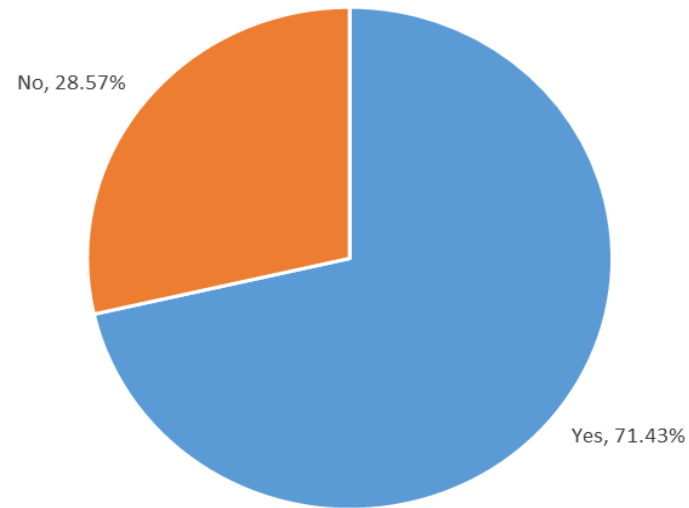Clearance of visitor's motor vehicles on TIPs is simple

No, 19.66%

Yes, 80.34%

The majority (80.345%) of visitors find the TIP Clearance Process simple. Below are notable comments from travellers;

- The process is well defined and the staff are supportive in explaining and educating on how to proceed

- It is simple and straight forward.

- If all the necessary documents are in order the process is faster and more efficient.

- It depends with officer on duty.

- The process is very efficient

- Once put in the ZIMRA system information is easy to follow up and you are served quickly.

- Easy to go through.

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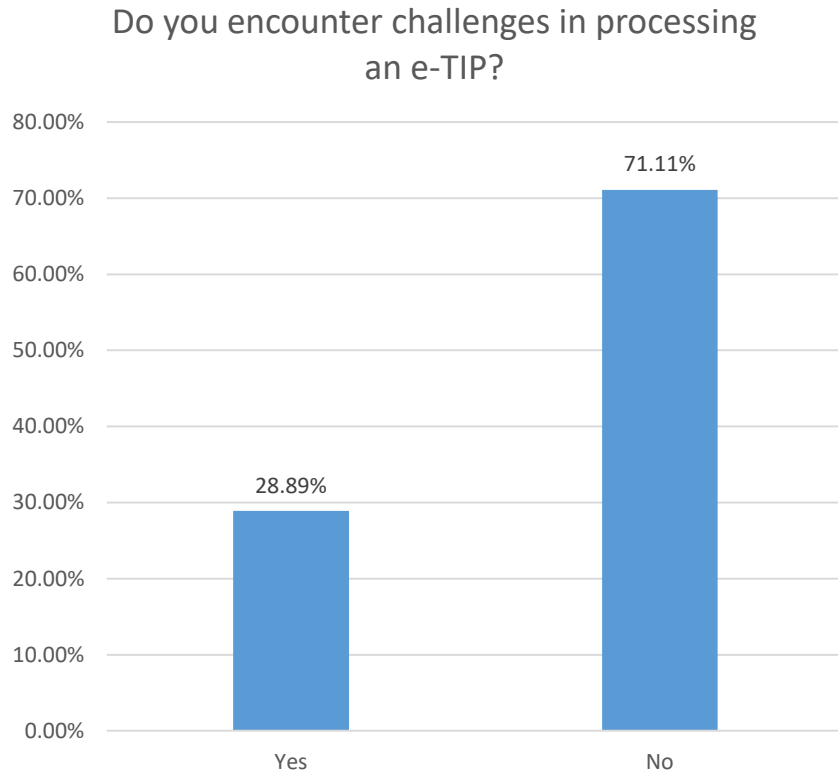Deeper Insights. Smarter Decision

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Comments About The TIP Clearance Process

- Sometimes visitors get delayed due to having to account for outstanding TIPs in the system. ZIMRA should acquit TIPs on exit.

- Yes if all documents are in order when applying for the TIP.

- Time frame is satisfactory provided your documentation is in order.

- Sometimes there are very few officers to assist clients.

- It's done on point of entry making it fast and easy.

- Payment takes too long.

- It only takes a few minutes to complete the clearance.

Clearance of visitor's motor vehicles on TIPs is fast

No, 28.57%

Yes, 71.43%

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E-TIP Processing
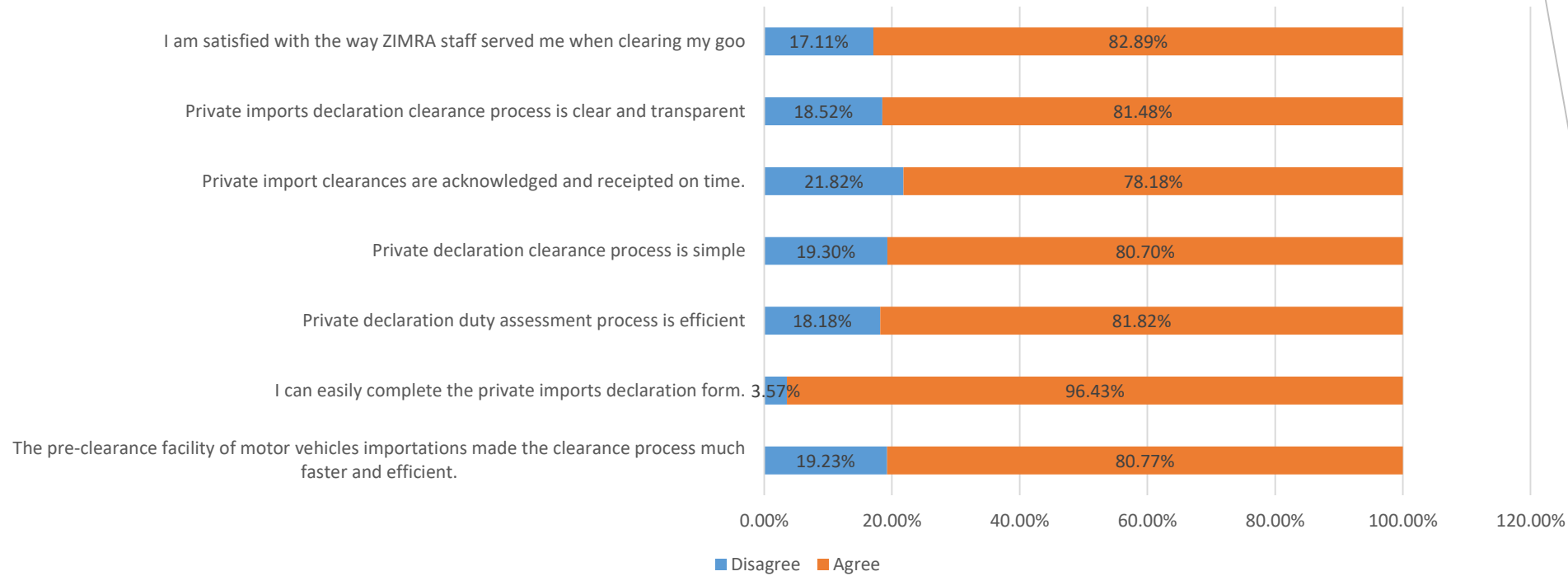
Do you encounter challenges in processing an e-TIP?

Approximately 30% of the users have experienced challenges in processing e-TIP. Below are some of the challanges encountered;

▶ Network issues.

▶ Generally the system works well just the people issues at the border.

▶ The service is prompt once you provide required information for the application.

▶ No challenges.

▶ No difficulty encountered as yet.

▶ If they are no network challenges then everything will be OK.

▶ Issues of missing documents.

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Private Imports Declaration Clearance Process

Private Imports Declaration Clearance Process

|	Disagree	Agree
I am satisfied with the way ZIMRA staff served me when clearing my goo	17.11%	82.89%
Private imports declaration clearance process is clear and transparent	18.52%	81.48%
Private import clearances are acknowledged and receipted on time.	21.82%	78.18%
Private declaration clearance process is simple	19.30%	80.70%
Private declaration duty assessment process is efficient	18.18%	81.82%
I can easily complete the private imports declaration form.	3.57%	96.43%
The pre-clearance facility of motor vehicles importations made the clearance process much faster and efficient.	19.23%	80.77%

- The results show that the majority of respondents who have declared their goods are generally satisfied with the whole process.

Private Imports Declaration

Do you experience any challenges during the private declaration clearance process

Yes, 33.78%

No, 66.22%
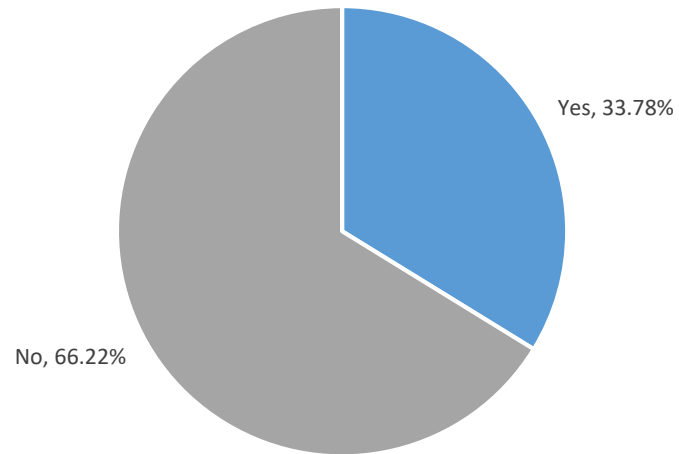
Is information on private clearance processes and requirements easily accessible?

No, 34.72%

Yes, 65.28%
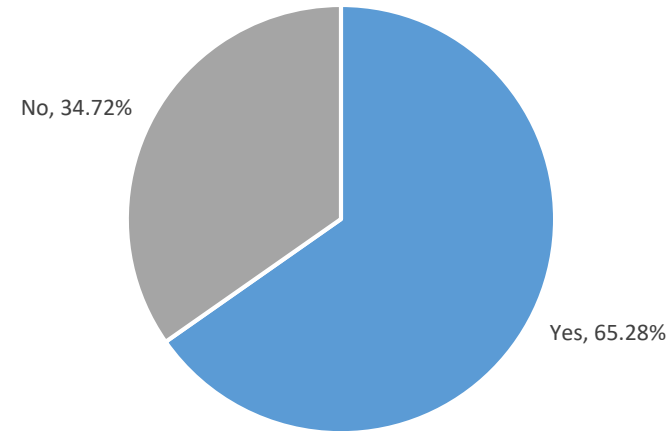
- The findings show that 33.78% of the respondents have experienced challenges of some sort during private declaration of their goods.
- About 65% of the respondents attest that information on private clearance processes and requirements is easily accessible.

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Do you experience any challenges during the private declaration clearance process

- ▶ Inflating of prices.

- ▶ Unwarranted delays.

- ▶ On motor vehicle clearance there is still too much manual procedures that delays the process.

- ▶ Network challenges.

- ▶ Declaration forms are not easily available, and they have to be distributed by a security guard who in most cases is not visible.

- ▶ Payment officers are also very slow.

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# Do you experience any challenges during the private declaration clearance process

- The officers are making the process so difficult because they want you to pay them.

- The time taken to finalise the paperwork after the system has received and acknowledged the payment is long.

- Physical inspection of motor vehicles which is done by a single officer takes longer than anticipated.

- Intrusive inspections and questioning. No clear procedures and processes on where to start and end. Too many unclear stops by officers that are very inconvenient. The officers have no sense of urgency at all when checking goods. The stages are not marked and labelled at all. The back and forth between places causes unnecessary confusion and congestion as well as delays.

- Revaluation is time consuming and thereafter you move from one queue to another in +- 40-degree temperatures.

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Comments on Accessibility of Information on Private Clearance Processes and Requirements

► Website has no information.

► Many a times you learn it the hard way.

► No one tells you where that information is.

► It's not easily accessible, new updates on regulation changes are not properly disseminated.

► ZÍMRA officers are always there to assist.

► It's not easily accessible unless you seek for assistance from the officers

► Some people are once off importers therefore they tend to learn of the processes and requirements upon arrival at the border.

► "That information in my view must be available on the website and if possible to the companies that assist with car imports. Instead, there is a notice on the head office window with numbers that are often not accessible or email addresses that are unanswered."

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Is ZIMRA staff at ports of entry attentive to the needs of the travelling public?

Is ZIMRA staff at ports of entry attentive to the needs of the travelling public?

No, 31.11%

Yes, 68.89%
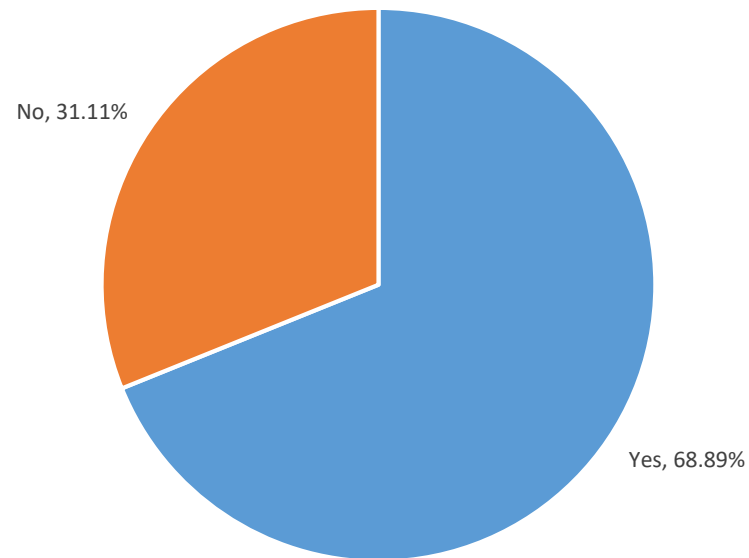
▶ The results show that **68.89%** of the respondents agree that ZIMRA staff at ports of entry are attentive the needs of the travelling public.

Taxpayer Comments On ZIMRA Staff Attentiveness to Needs of The Travelling Public

- They are always assisting the public with what is required.

- Sometimes it takes too long for goods to be cleared.

- They process touts and their represented better than the general public.

- It depends on the congestion at the border posts, but through Airports the officials are helpful.

- Pleasant at the airport.

- Efficient with stamps and checking.

- They are sometimes there to assist.

- They respond quickly to do searches on cars or buses in most cases to avoid congestion.

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Taxpayer Comments On ZIMRA Staff Attentiveness to Needs of The Travelling Public

▶ ZIMRA staff are always frustrating clients to induce bribes.

▶ They have zero customer care and are generally not attentive.

▶ Staff have good customer care.

▶ They offer advice to clients and assist on the completion of forms.

▶ "Generally the atmosphere we are exposed to is such that if we do not comply with some corrupt requests then we are made to undergo a painful process and we lose out finally so quietly we just pay."

▶ Queues are poorly managed.

▶ Generally helpful at border posts.

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Taxpayer Comments On ZIMRA Staff Attentiveness to Needs of The Travelling Public

- ▶ Yes the situation has improved especially at the Beitbridge Border post.
- ▶ They have systems and officials in place to attend to customer needs.
- ▶ You won't pass the entry points without them making sure what you are carrying into the country is cleared at customs.
- ▶ They need bribe first.
- ▶ They take too long and ignore you sometimes.
- ▶ They quickly attend to travellers.

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Taxpayer Comments On ZIMRA Staff Attentiveness to Needs of The Travelling Public

▶ Not always helpful.

▶ My issue is on security staff being bribed to facilitate fast movement to just arriving deportees.

▶ Generally not customer friendly.

▶ They are attentive to travellers' needs but need to show greater customer care and urgency.

▶ They just make your life miserable until you pay.

▶ I think ZIMRA staff is very demotivated, they are rude to travellers.

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Taxpayer Comments On ZIMRA Staff Attentiveness to Needs of The Travelling Public

▶ ZIMRA allows touts to take advantage of travellers.

▶ They process import and export documents well though they are a bit slow.

▶ Usually the staff will be busy with something else and only come to assist on their time.

▶ I use the airports and the staff there are quite efficient.

▶ ZIMRA is always adequately deployed.

▶ Sometimes they are, sometimes they are not.

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Comments on ZIMRA's Adherence to WCO and WTO Conventions and Agreements

- Not sure.

- ZIMRA compliance with the WCO and WTO Conventions have improved. Tariffs are available to clearing agents who have the information to furnish clients and goods are cleared and released more efficiently.

- Satisfactory.

- It is compliant.

- I think it's trying to catch up.

- ZIMRA comes short of these conventions.

- They are in compliance with international best practice.

- They do not effectively work as customs administration are not equally resourced technologically.

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Adherence to WCO and WTO Conventions and Agreements

- ▶ I think they have a long way to go.

- ▶ I think they are compliant because I have often seen ZIMRA employees referring to a big manual book to make sure they are doing correct application on some matters.

- ▶ They are only good on paper and not on implementation.

- ▶ Satisfactory despite technologically being backward.

- ▶ They are in line.

- ▶ They are partially compliant.

- ▶ Need to be educated on WCO and WTO conventions.

- ▶ I think there is room for improvement especially on turnaround time, travellers always say ZIMRA processes are more complex compared to other countries.

- ▶ Relatively good.

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Which areas do you believe ZIMRA needs improvement?

▶ Training of officers.

▶ Compatibility of all Trade Agreement Certificates of origin needed.

▶ On network availability for the submission of returns.

▶ Information dissemination.

▶ All areas needs improvement to enhance service delivery.

▶ E-mail responding, telephone and filing.

▶ Lowering of duty.

▶ Automation

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Which areas do you believe ZIMRA needs improvement?

- ZIMRA not to always penalise or seize goods for non-compliance but to warn first time offenders.

- Border post must be more organized with willing, able and honest staff.

- Provide a duty calculation table so that people are informed as they arrive at the border.

- Efficient and reliable systems in terms of up time and processing capacity.

- Stakeholder educational workshops need to be done more frequently.

- Align goals to serve and protect the interests of the country economically.

- The queuing system at border posts.

- ZIMRA staff should be good in all languages.

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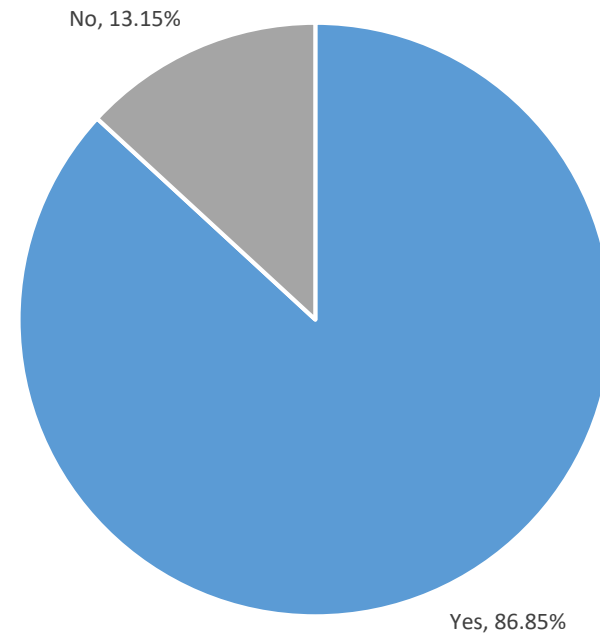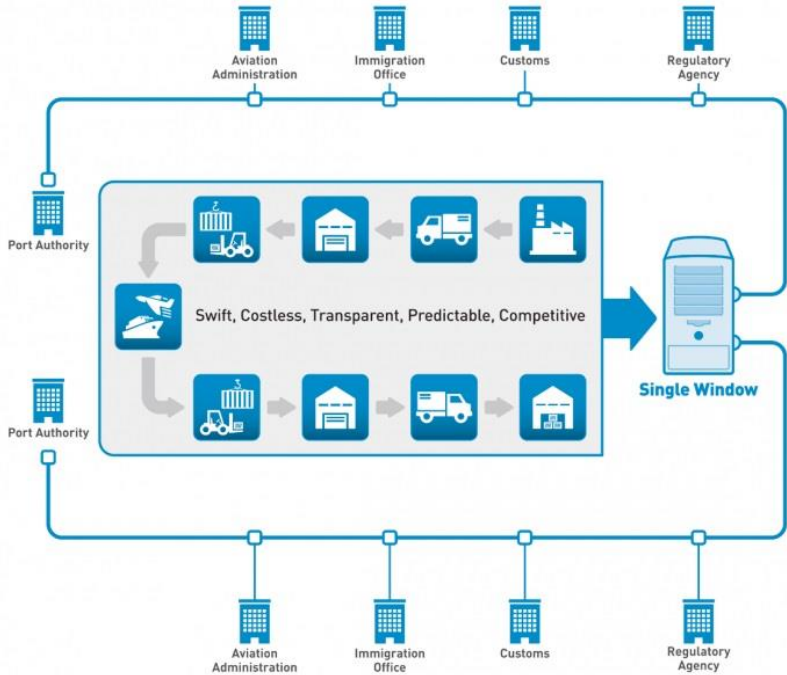
Which areas do you believe ZIMRA needs improvement?

- Issuing of tax clearance.

- Fiscalisation.

- Corruption.

- Returning residents side; they are made to wait for over 3 days until they pay bribes.

- "Please restore Liaison Officers. It used to work well with us dealing with one person for all our tax issues."

- Customer service and public relations.

- Clearing of goods at the boarders.

- Estimation of import figures.

Which areas do you believe ZIMRA needs improvement?

- Pre-clearance of motor vehicles.

- Conduct pilot studies before implementing major changes.

- Increase workforce.

- Issuance vehicle and trailer number plates.

- On emails correspondences.

- ZIMRA should train and collect taxes from the informal sector.

- **Motor vehicle clearing is talking too long at Chirundu border post.**

- Legislation review on penalties. Legislation to provide for penalty loading model.

- E-services.

-

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Single Window

Do you think Single window will benefit Zimbabwe?

No, 13.15%

Yes, 86.85%

The majority of respondents positively feel that the Single Window will be of immense benefit to Zimbabwe

How well do you think the Single window will benefit Zimbabwe?

- ► Cost cutting to importers.

- ► It reduces red tape.

- ► Turnaround time at border posts will be short and so reduces storage charges and demurrages.

- ► Helps in reducing congestions at ports of entry.

- ► Improves efficiency.

- ► Single window online submissions will enable pre-clearances of goods and duties paid in advance and also avoid delays and queues.

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How well do you think the Single window will benefit Zimbabwe?

- Reduce corruption and speed up the process.

- It saves time on clearances for both goods and passengers.

- Improved cross boarder process through automation and streamlined processes.

- Will speed up business processes by eliminating waiting time at border.

- Helps to easy the processes of importation and also reduce the chances of system abuse.

- No need for a middle man when clearing goods.

- It will enhance revenue collection through the easy of doing business

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How well do you think the Single window will benefit Zimbabwe?

▶ It will make work of tax practitioners much more efficient.

▶ Everything will be handled at one point.

▶ May curtail corruption by minimizing human to human interaction time.

▶ By reducing time spend on moving from one office to another for services.

▶ By reducing multiple documentation in different offices.

▶ This will help integrate transactions and thereby enhance efficiency and turnaround times.

▶ Single window will help the clearing process as well as having a clear record and legal monitoring procedures for all foreign trade transactions.

▶ It would reduce turnaround time on international trade and travel.

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Annual Strategy Plan Review: Client Expectations From ZIMRA.

▶ Trainings to close the expectation gaps between the authority and clients.

▶ Reduce VAT.

▶ Reduce import duty on motor vehicle and equipment for manufacturing.

▶ Response time to enquiries and issues need to be addressed.

▶ Payments captured or processed in wrong Tax heads should be dealt with effectively.

▶ Turnaround time of documentation and Physical Examinations should be as short as possible.

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Annual Strategy Plan Review: Client Expectations From ZIMRA.

▶ Reduce clearance hours at ports of entry.

▶ Improve network stability and borders to open 24 hours.

▶ Requirements for imports must be easily accessible on the internet.

▶ Always update clients in time to avoid delays at borders or visitations at ZIMRA offices.

▶ Quick assessments on capital gains tax (CGT).

▶ To process VAT refunds timeously.

▶ ZIMRA needs to be less aggressive, to simplify the tax code, and change its approach if it is to encourage investment and business growth

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Annual Strategy Plan Review: Client Expectations From ZIMRA.

▶ Move with the times, offer credit scores.

▶ Ports of entry to process bill of entries.

▶ A lot of workshops and awareness.

▶ Transparency in all activities.

▶ The ZIMRA website must be more interactive

▶ Include the informal sector in the tax bracket.

Annual Strategy Plan Review: Client Expectations From ZIMRA.

- ▶ ZIMRA to be sensitive to genuine clients concern.

- ▶ Fiscal devices should be distributed by ZIMRA free of charge to would be tax payers as an incentive.

- ▶ ASYCUDA renewal period needs to be reviewed to at least 2 to 3 years.

- ▶ Client engagement before implementing new platforms like the e-taxes.

- ▶ ZIMRA must not withhold any certificates from customers as a way to promote compliance as this promotes corruption instead. For example ITF263 certificates must just be renewed each time they are due and not align their renewal to compliance issues because this promotes corruption. Compliance issues must be dealt with separately.

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Annual Strategy Plan Review: Client Expectations From ZIMRA.

- Maintain updates on payments and submissions of returns.

- Easy access to forms on your website

- Continue with the green route and red route at the border area.

- More workshops for SMEs.

- Make tax laws easy to understand and improve on the refund system.

- Keep separate accounts for ZWL and US dollar.

- Reduce taxes to avoid revenue loss through smuggling.

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# Annual Strategy Plan Review: Client Expectations From ZIMRA.

▶ Reduce deceased estate taxes.

▶ Keeping everyone informed regarding tax legislation changes.

▶ "ZIMRA should be the advisor and it should take Tax education seriously rather than being the Auditor and Police.   Many tax breaches comes from lack of knowledge, and where issues are found the officers should take steps to educate people in all grey areas, and the requirements of the law."

▶ Staff should do their job. Come to work on time and not to leave the office during working hours to do private business.

▶ Exercise leniency on delayed returns.

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Overall Service Delivery

Overall Service Delivery
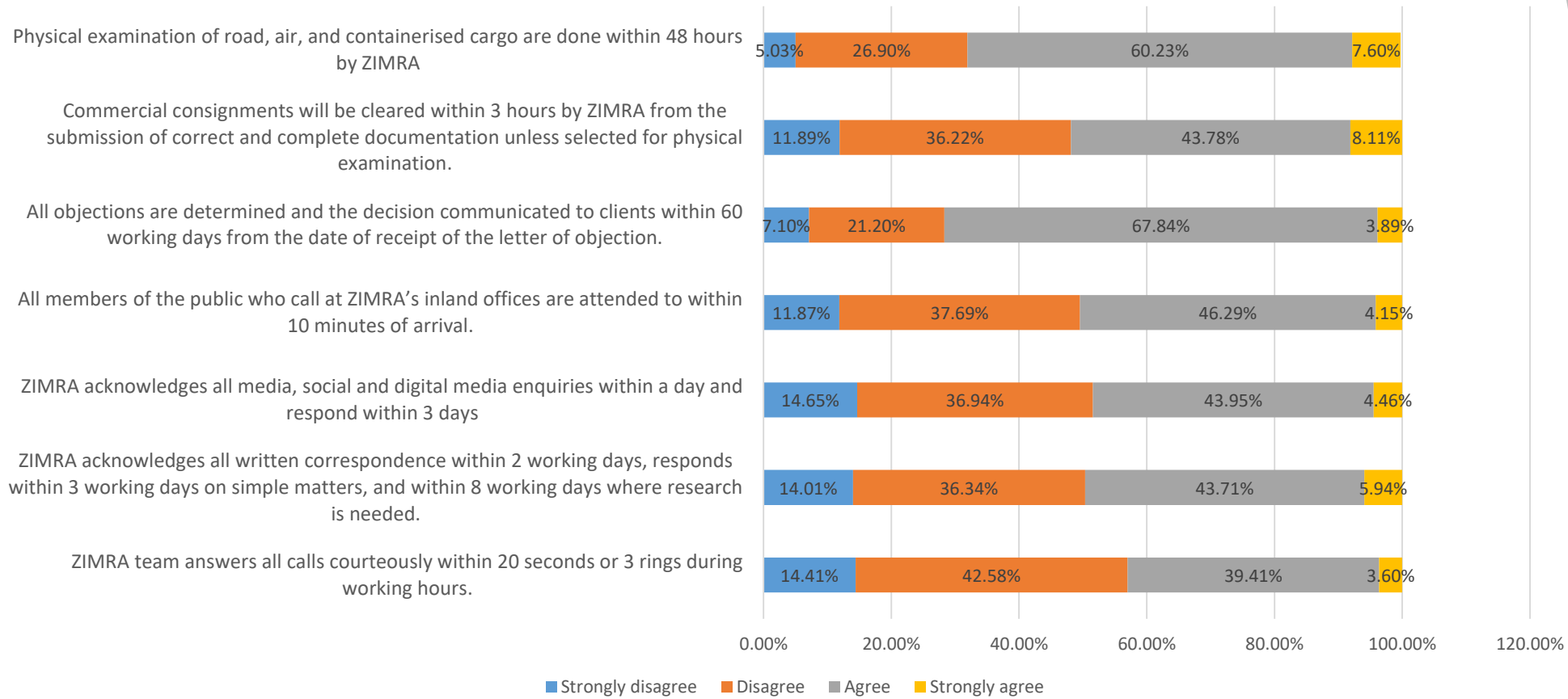
The results show that ZIMRA staff are not responding to telephone calls timeously.

Calculation of Client Satisfaction Score

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

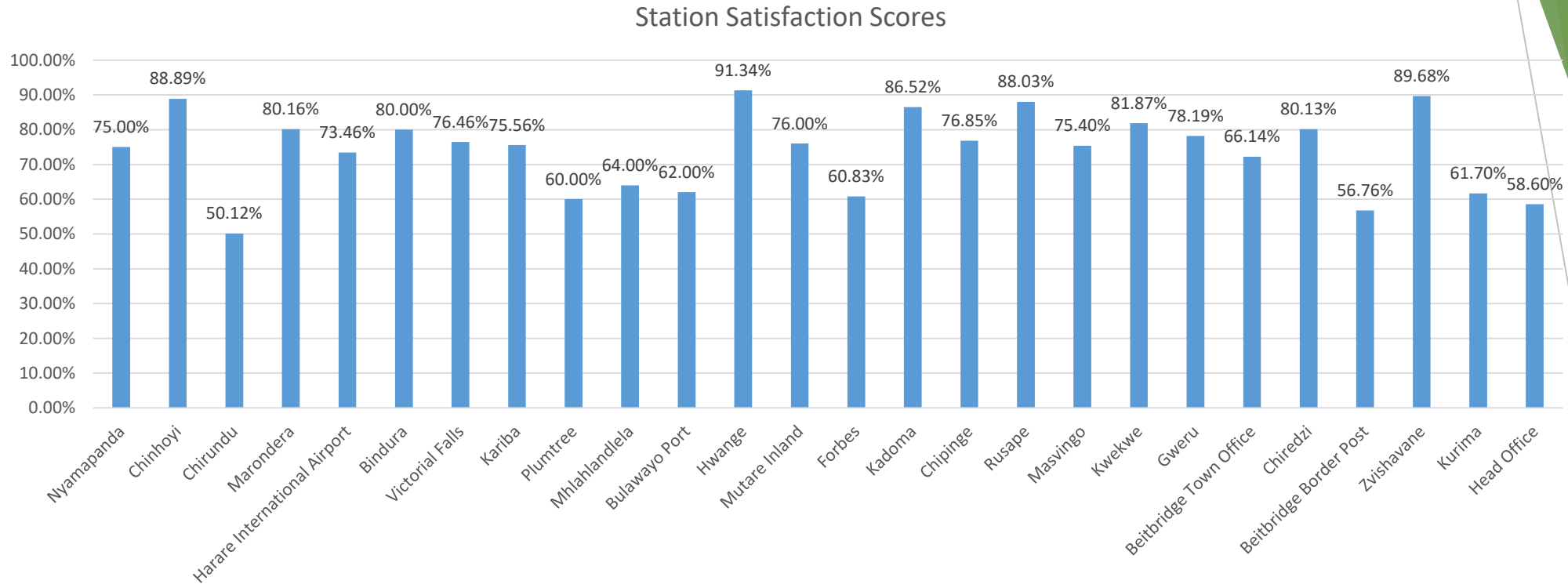$$CSAT = \frac{\text{Total number of satisfied customers}}{\text{Total number of responses}} \times 100$$

Using the above formula, the calculated **Customer Satisfaction Score (CSAT) was 69.18%**

Client Satisfaction (CSAT) Dimensions
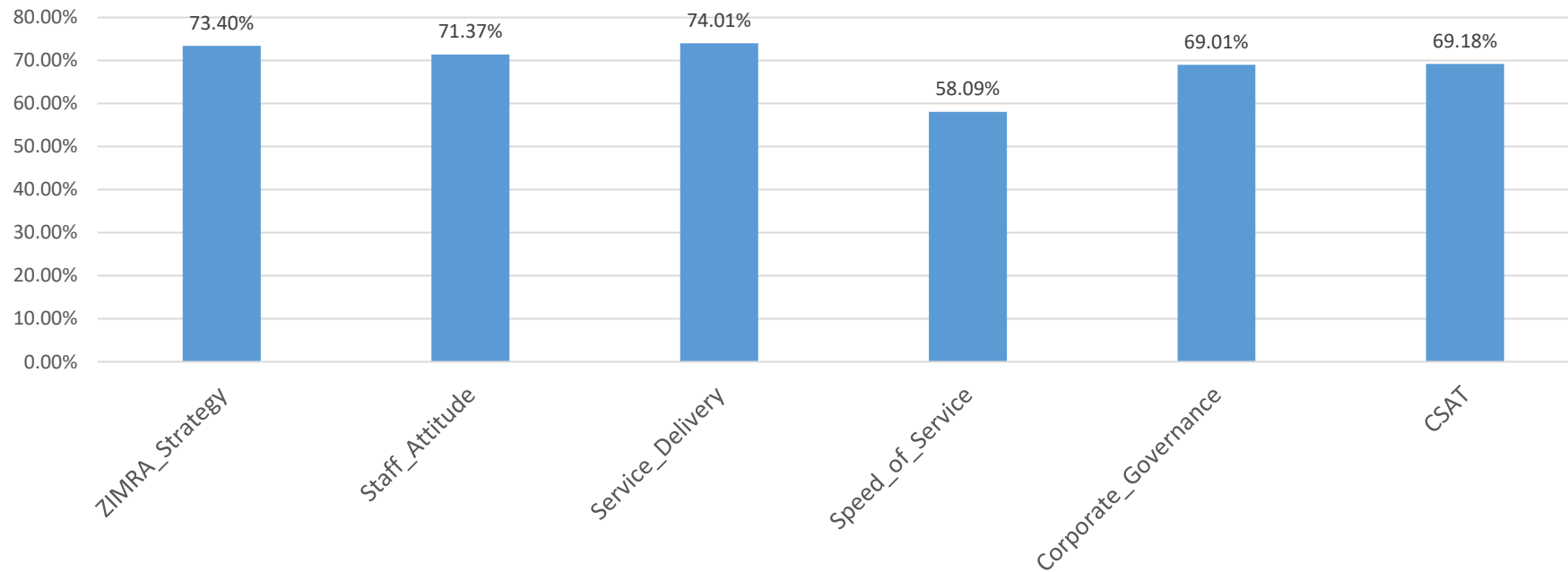
Speed of Service (58.09%) and Corporate Governance (69.01%) had the lowest satisfaction ratings.

Station Satisfaction Scores

Station Satisfaction Scores

Hwange (91.34%), Zvishavane (89.68%), Chinhoyi (88.89%), Rusape (88.03%) and Kadoma (86.52%) had the highest client satisfaction ratings. Chirundu (50.12%), Beitbridge Border Post (56.76%) and Head Office (58.6%) had the lowest customer Satisfaction scores.

Satisfaction by Region
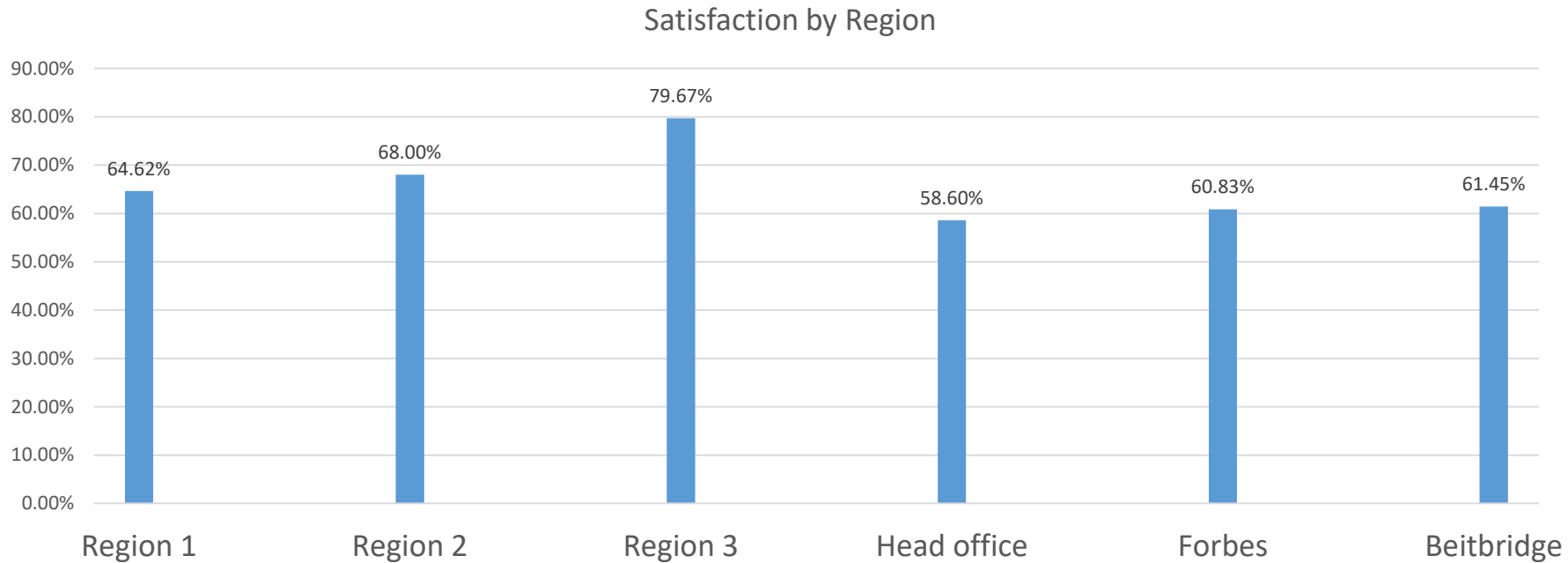
Region 3 (79.67%) and Region 2 (68.00%) had the highest satisfaction scores. On the other hand, Head Office (58.6%) and Beitbridge (61.45%) had the lowest satisfaction ratings.

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ZIMRA
Zimbabwe Revenue Authority

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Proposed Areas of Improvement

▶ Use scanner to check goods on vehicle rather than taking out the goods

▶ Quick response to client complaints.

▶ ZIMRA to perform according to their set standards.

▶ They must be impartial in their assessments.

▶ Turnaround time on assessment of import documents to be improved to hours not days.

▶ Easy access to officer in charge in case of delays.

▶ Educate people about taxes.

▶ ZIMRA to randomly follow up on clients to assess how service was delivered

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Proposed Areas of Improvement

▶ Deploy well trained staff at the ports of entry.

▶ "ZIMRA needs to employ competent people to be their face i.e. to work at the front office. Most front office employees have zero knowledge of tax."

▶ Tight monitoring of employees to ensure they answer calls in time.

▶ Robust performance management and appraisal of staff

▶ Take feedback from customers seriously.

▶ Invest in working landlines and an efficient call centre.

▶ Fully automate and minimize human interaction.

▶ Complete Physical Examination within a day.

Proposed Areas of Improvement

▶ Improve on response times to email correspondences.

▶ Proper handover and takeover of client queries.

▶ Electrical power backup systems should be fully functional all the time.

▶ ZIMRA must promptly respond to raised queries according to their operational policy.

▶ To reduce unnecessary physical examination of F45s which delays trucks.

▶ Increase staff salaries to curb corruption.

▶ To speedily check cargo than waiting for 48 hours.

▶ 100 % automation of all systems.

▶ Keep training their staff on customer care.

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Proposed Areas of Improvement

- Engage a consultancy company to assess all ZIMRA operations and come up with a roadmap on how to address the gaps.

- Decision making should not take ages.

- Engage more workforce during peak periods.

- ZIMRA should have offices at road ports to ensure that all goods are declared.

- Provide systems that enable transparency in checking progress with clearance, where there are issues the system should send prompt messages.

- Put a detailed log of clearance codes with adequate descriptors of what they cover to enable the public to plan accordingly and also remove the temptation of ZIMRA officers to manipulate the importers by misrepresenting the actual tax code in order to extort the taxpayers.

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Proposed Areas of Improvement

▶ Let all stakeholders be present and sign when a PE is being done.

▶ Stop garnishing accounts on the few surviving businesses.

▶ ZIMRA needs to listen to their customers first before they take any drastic measures e.g. uplifting the values

▶ Transit goods should be cleared fast to attract more business

▶ The inspection Act must be completed once the physical Examination is complete to avoid storages and demurrage charges.

▶ Physical examinations of transit vehicles to be conducted at ports of exit.

▶ Risk based assessment needs to be advertised more.

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Proposed Areas of Improvement

▶ ZIMRA needs to listen to their customers first before they take any drastic measures e.g. uplifting the values.

▶ "Put correct (working) landline numbers on your website. Most of the numbers are always ringing. Try them right now."

▶ Be efficient on number plate issuance.

▶ Be innovative and keep up with latest technologies.

▶ ZIMRA should be there to serve and not to punish businesses.

▶ Transit goods should be cleared fast to attract more business.

▶ Reduce number of physical examinations and do Risk Management and PCA.

▶ Improve network and camera systems for transparency.

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Suggestions From Clearing Agents

- Speed of processing needs to improve. Sometimes documents can sit waiting for clearance

- Staff should respond to telephone calls.

- Compatibility of all Trade Agreement Certificates of origin needed.

- Increase the number of officers in private department

- ASYCUDA renewal period needs to be reviewed to at least 2 to 3 years.

- Penalties should be reduced.

- Upgrade the ASYCUDA system so that it automatically pick goods which require any controls to avoid just penalising clients.

- Cancellations should be endorsed in ASYCUDA.

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Suggestions From Clearing Agents

▶ Ports of entry to process Bill of Entries

▶ Should link all SIs to the ASYCUDA system

▶ "DPC's remain an issue in declarations. Queries officers should try to work on assessments in the shortest possible time."

▶ "A single payment window for permits etc. needs to be implemented. There is a lot of work going to various ministries and authorities when processing docs."

▶ ZIMRA needs to advise its clients in advance on any changes

▶ The ASYCUDA system should be able to pick any controls that affect the flow of documentation before submission to avoid unnecessary delays.

▶ The Authority should create space where physical examination is conducted instead of private space where clients pay storage space gate passes and extra costs.

▶ DPCs to assess all correct declarations in less than an hour

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Regional Issues: Region 1

- Quick response to queries send through emails (Kurima).

- Staff should answer telephone lines (Kurima).

- Improve on customer service. (Kurima, Mutare)

- "Can start by detailing the contacts that actually work, the email addresses and phone numbers on the site are simply useless." (Mutare)

- "On Agents Bond Renewal, queries are not resolved timeously and assessments take long because of query resolution turn around time which is poor." (Harare International Aorport)

- "Correspondence take forever to be dealt with." (Kurima)

- "Motor vehicle clearing is talking too long at Chirundu boarder post."

- Turnaround time at border post is too much (Kariba)

- Estimation of import figures should be reasonable (Kurima)

- "Professionalism is required particularly at the airport. Collection of revenue must not be a nightmare or torture to the one paying especially after a tiring journey." (Harare International Airport)

- "Please can you try to improve especially the change of ownership department. The clearance form is valid for 2weeks but it takes more days with ZIMRA thereby making a person to go and queue again for the 2nd time to finish changing of ownership." (Kurima)

- Compatibility of all Trade Agreement Certificates of origin needed. (Harare International Airport)

Regional Issues: Region 2

▶ Increase the number of officers in private department (Kazungula)

▶ Staff should do their job. Come to work on time and not to leave the office during working hours to do private business (Bulawayo Port)

▶ On emails correspondences (Mhlahlandlela, Bulawayo Port, Hwange)

▶ "Improve on customer service at the front desk, some of the employees are arrogant." (Mhlahlandlela)

▶ Separate ZIMRA from immigration (Plumtree)

▶ Improve on speed of service delivery (Plumtree)

▶ "Please restore liaison officers. It used to work well with us dealing with one person for all our tax issues." (Mhlahlandlela)

▶ "Why can you not decentralise the contact centre? Why do I have to send my query to someone in Harare first to get assistance?" (Mhlahlandlela)

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Regional Issues: Region 2

- Replies to contact centre queries need to be quicker and followed through by the officers (Bulawayo Port, Mhlahlandlela)

- Staff should be professional in their conduct (Vic Falls)

- ZIMRA staff sould be good in all languages (Mhlahlandlela)

- Improve on the queuing system at the border. (Plumtreee)

- More staff needed (Mhlahlandlela)

- Ports of entry to process Bill of Entries. (Plumtree)

- "Staff at the border are not attentive to the needs of travellers especially when it works to their advantage." (Plumtreee)

- Quick assessments of capital gains tax (Vic Falls)

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Regional Issues: Region 3

- They should be always available online (Zvishavane)

- "Should be able to phone and be passed to the department for information required without being passed from one person to another and be able to get information without having to go to Office." (Kwekwe)

- Reduce time of responding to queries. (Kwekwe)

Regional Issues: Head Office

▶ Employees intentionally delay in processing required service so that one is forced to bribe the officers.

▶ ZIMRA keep losing documentation that is emailed to them yet they refuse to take physical forms.

▶ Use different languages to accommodate people from different languages and tribes in the country

▶ Staff to be more friendly and helpful rather than being judgemental and difficult

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Regional Issues: Beitbridge

▶ Increase staff during peak periods

▶ More warehouses needed

▶ Officers complicate things to request bribes

▶ "They are not attentive to the needs of customers. Sometimes you have to hunt for the right person to serve you at the border."

▶ Remove bureaucracy

▶ "There is need for uniform application of the tariff book. Rates at Beitbridge might be different from Forbes."

▶ Improve on customer care

Regional Issues: Beitbridge

- "They are lazy and only attend to travellers' needs in their own time. To busy talking instead of attending to the public."

- "They process import and export documents well though they are a bit slow."

- ZIMRA should not allow touts to take advantage of travellers at the border.

- "My issue is on security staff being bribed at pick moments so as to facilitate fast movement of just arriving deportees."

- Returning residents are made to wait for over 3 days until they pay bribes.

- Should create space where physical examination is conducted than private space where clients pay storage space.

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Regional Issues: Forbes

▶ There is an urgent need to expedite clearance of trucks.

▶ they need bribe first

▶ Improve on turnaround time for documentation and Physical Examinations

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Conclusion

▶ Overall, taxpayers are satisfied with ZIMRA's service delivery as witnessed by a CSAT score of 69.18%

▶ Most of the respondents have high expectations of the Single window

Recommendations

- ▶ The Authority should continue investing in automation to minimize human interaction.

- ▶ The E-services platform needs to be upgraded to handle large traffic during peak periods.

- ▶ Staff should be increased during peak periods

- ▶ Staff should promptly acknowledge receipt of emails sent by clients.

- ▶ ZIMRA should consider feedback from clients seriously.

- ▶ The Authority should invest in tax education to the public

- ▶ Penalty charges should be reviewed downwards.

- ▶ ZIMRA should ensure that all telephones lines are working efficiently

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Recommendations

▶ Staff should be continuously trained in customer care

▶ The E-Taxes should be continuously upgraded to improve its efficiency

▶ The ASYCUDA system should be always upgraded to latest versions

▶ The Authority should investigate reported cases of corruption and name and shame the perpetrators.

▶ ZIMRA should set up offices in small towns in order to improve revenue collection

▶ ZIMRA staff should resolve queries raised by clients promptly.

▶ The Single Window should be implemented without delay.

▶ Staff especially at border posts should improve on speed of service delivery

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