ZIMRA
Zimbabwe Revenue Authority

2nd Quarter Customer Satisfaction Report 2025

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Executive Summary

The Zimbabwe Revenue Authority (ZIMRA) conducted its Q2 2025 Customer Satisfaction Index (CSI) Survey as part of its ongoing commitment to enhance service delivery, strengthen stakeholder engagement, and uphold its mandate of effective revenue collection. The survey, independently administered by Governance Advisory Services, sought to evaluate the experiences, perceptions, and satisfaction levels of taxpayers and stakeholders across all ZIMRA regions, stations, and client segments.

A total of 1,201 valid responses were received from an initial distribution of 10,000 questionnaires, representing a 12% response rate over a 17-day period. The survey employed a combination of digital (online forms), paper-based, and mobile-data collection methods, including targeted key informant interviews (KIIs) and in-person interviews at Beitbridge and RGM Airport. This mixed-methods approach ensured robust regional representation and methodological triangulation.

Overall Findings

The 2025 ZIMRA Client Satisfaction Survey revealed a mixed but insightful picture of stakeholder experiences across regions and service categories. The Overall Customer Satisfaction Index (CSI) stood at 71.3%.

While some stations—such as Kurima House, Forbes Border Post, and RGM —were commended for professionalism, predictability, and courteous service, several others, notably Beitbridge, Kazungula, and Chirundu, drew repeated concern over inconsistent assessments, perceived corruption, and weak communication.

Key themes such as Service Delivery, ICT Systems (especially TARMS), Communication Channels, and Anti-Corruption Mechanisms received critical feedback, especially around turnaround times, access to staff, and fair treatment.

The findings underscore the need for stronger implementation of the ZIMRA Service Charter, improved stakeholder engagement, streamlined ICT functionality, and increased supervisory presence at high-traffic points. These reforms are essential for restoring public trust and aligning ZIMRA's service delivery with its mandate to facilitate trade, collect revenue, and protect society.

SWOT ANALYSIS

Strengths	Weaknesses
• Improved performance at key stations (e.g., Forbes, Kurima House, RGM Inland). • Use of technology (e.g., e-services) appreciated by younger respondents and tech-savvy taxpayers. • High awareness of ZIMRA's mandate (67.8%), particularly among corporate taxpayers and tax professionals. • Over 70% satisfaction with office hours and physical availability of services. • Forbes Border Post cited as efficient, fair, and respectful. • Emerging trust in Kurima House for responsiveness and professionalism. • Improvement in taxpayer education materials, particularly online content and the availability of downloadable forms	• Poor system experience with TARMS (95% • Rude staff in key border locations. • Persistent dissatisfaction with email and telephone communication, with over 60% of respondents reporting unanswered calls and delayed email responses. • Widespread concern about corruption at border posts, especially at Beitbridge, Chirundu, and Kazungula, where inconsistencies in duty assessment and informal "negotiations" were reported. • Limited awareness and engagement on ZIMRA's corporate strategy, with less than 40% of respondents aware of the Authority's strategic priorities. • Poor perception of staff behaviour in high-traffic stations, particularly during enforcement or dispute resolution.
Opportunities	**Threats**
• Digitally transform stakeholder engagement through stable ICT platforms and improved helpdesks. • Standardize assessments and processes across all stations using training and AI-backed systems. • Strengthen anti-corruption mechanisms through real-time monitoring, visible senior staff, and transparent escalation procedures. • Use feedback loops to promote trust and ownership in service redesign.	Persistent corruption and perceptions eroding public confidence. • Rising frustration with TARMS and digital bottlenecks may drive taxpayers to informal channels. • Weak communication could widen the information gap, especially for SMEs, new importers, and remote areas. • Loss of taxpayer goodwill if reforms stall or are not visibly implemented.

1.   Introduction

In pursuit of its mandate to mobilize revenue for national development while ensuring high standards of taxpayer service, the Zimbabwe Revenue Authority (ZIMRA) continues to invest in performance monitoring, service improvement, and stakeholder engagement. One of the key instruments in this effort is the Customer Satisfaction Index (CSI) Survey, a diagnostic tool used to measure public perception, assess service delivery, and identify actionable areas for reform.

The survey was independently administered by Governance Advisory Services, ensuring impartiality and methodological rigor. It targeted a wide cross-section of ZIMRA's clientele—including individual taxpayers, SMEs, clearing agents, large corporates, NGOs, importers, exporters, and cross-border traders—through a combination of quantitative questionnaires and qualitative interviews. The survey covered all ten regions of Zimbabwe, with targeted coverage of high-traffic border posts and inland stations.

With a total of **1,201 valid responses** out of **10,000 questionnaires distributed nationwide** (a 12% response rate), this survey provides a statistically credible reflection of customer sentiment. The findings are expected to guide both operational improvements and strategic decision-making within ZIMRA, while reinforcing the Authority's commitment to accountability, continuous improvement, and client-centric service.

2.   Objective and Purpose of the Survey

The primary objective of the Q2 2025 ZIMRA Customer Satisfaction Index (CSI) Survey was to assess the levels of satisfaction among ZIMRA's external stakeholders regarding the quality, accessibility, and consistency of services offered across all touchpoints nationwide.

Specifically, the survey aimed to **Assess Service Quality & Efficiency**

1. **Measure customer satisfaction levels** with ZIMRA's core service delivery areas, including customs processing, tax administration, ICT systems, staff behavior, and overall professionalism.

2. **Identify strengths, gaps, and systemic issues** in the delivery of services that affect taxpayer experience and compliance behavior.

3. **Evaluate stakeholder awareness** and perceptions of ZIMRA's strategic direction, the Taxpayer Charter, and new initiatives such as the Tax and Revenue Management System (TARMS).

4. **Provide actionable insights** to inform ZIMRA's continuous improvement strategies, client engagement models, and service recovery mechanisms.

3. Survey Approach and Methodology

The Q2 2025 ZIMRA Customer Satisfaction Index (CSI) Survey employed a mixed-methods approach combining both quantitative and qualitative data collection tools to ensure a comprehensive and representative understanding of taxpayer experiences, perceptions, and expectations.

3.1 Survey Design and Tools

- A structured questionnaire served as the primary data collection instrument, designed to assess satisfaction across key thematic areas such as governance, service delivery, ICT systems, staff conduct, communication, TARMS rollout, and public awareness of ZIMRA's mandate.

- The questionnaire included a mix of:

  o **Closed-ended questions** rated on a Likert scale (1–5) to quantify levels of satisfaction and agreement.

  o **Binary (Yes/No) and three-point scale questions** (Yes/No/Not Sure) to gauge awareness and usage of ZIMRA services.

  o **Open-ended questions** to capture qualitative insights, experiences, and suggestions from respondents.

- The instrument was reviewed and updated from previous survey iterations to include emerging concerns such as digital service platforms and stakeholder engagement.

3.2   Data Collection Methods

- **Electronic Distribution**: Over 10,000 questionnaires were distributed nationwide via email and online survey platforms, including KoboToolbox.

- **Paper-Based Surveys**: Distributed at key ZIMRA offices and border stations to accommodate walk-in clients and those with limited digital access.

- **Mobile-Based Interviews**: Enumerators collected data using tablets and smartphones, including face-to-face interviews at selected high-volume service points.

- **Key Informant Interviews (KIIs)**: Semi-structured interviews were conducted with selected stakeholders (e.g., clearing agents, tax professionals, SMEs, and transporters) to provide deeper context to quantitative results.

3.3   Data Collection Indicators

The data collection process was guided by clearly defined indicators aligned with the survey's overarching objectives. These indicators were embedded in the structured questionnaires, key informant interviews (KIIs), and semi-structured interviews, and provided a comprehensive framework for assessing client satisfaction across multiple dimensions.

3.3.1   Primary Indicators from Structured Questionnaires

The questionnaire included both closed- and open-ended questions and was structured around the following key indicators:

Theme	Indicator Description
Service Delivery	Timeliness of service, adherence to service charter timelines, queue management, and resolution turnaround time
Communication & Accessibility	Responsiveness to calls and emails, availability of information, website accessibility, and social media effectiveness
Staff Professionalism	Courtesy, integrity, knowledge of ZIMRA systems and processes, and consistency across stations
ICT Systems (e.g., TaRMS)	Ease of use, stability, clarity of steps, satisfaction with e-services, and user support
Governance & Strategy	Awareness of ZIMRA's strategic direction, alignment with taxpayer needs, and perception of transparency
Corruption & Ethics	Perceived fairness, bribery incidence, undue influence, and consistency in duty assessments
Taxpayer Education	Access to and usefulness of training, awareness campaigns, and outreach initiatives
Dispute Resolution	Effectiveness of appeals process, fairness in resolution, and accessibility of dispute mechanisms
ZIMRA Service Charter	Awareness, adherence to charter commitments, and perceived accountability to outlined standards
Overall Customer Satisfaction	General rating of ZIMRA service, likelihood to recommend, and perceived value of engagement with ZIMRA

3.3.2 Qualitative Indicators from Key Informant Interviews (KIIs)

KIIs were conducted with selected stakeholders, including frequent users of ZIMRA services, industry representatives, and transport sector players. The interviews captured insights on:

- Perceptions of institutional culture and transparency;

- Experience with system rollouts (e.g., TaRMS);

- Staff engagement and responsiveness to stakeholder concerns.

- Operational bottlenecks and proposed areas for reform.

3.3.3 Demographic and Segmentation Indicators

- To enable a segmented analysis of satisfaction levels and trends, demographic indicators were also collected, including:

- Age group and gender;

- Industry/sector of operation.

- Geographic location (region and station);
- Type of taxpayer (individual, SME, corporate, NGO, transporter, clearing agent, etc.);
- Frequency of interaction with ZIMRA.

- A combination of probability (simple random sampling) and non-probability (purposive sampling) methods was used to ensure representation across:

  o ZIMRA stations and regions (urban, rural, border posts, and head office).

  o Sectors (e.g., informal traders, SMEs, corporates, NGOs, parastatals).

  o Professions (e.g., clearing agents, accountants, importers, exporters).

  o Demographics (e.g., gender, age, and education level).

The final valid sample consisted of 1,201 respondents, translating to a 12% response rate, which is statistically acceptable for public-sector service satisfaction surveys, especially given the short response window (17 days).

4. Data Processing and Analysis

- **Quantitative data** was cleaned, coded, and analyzed using Excel and Python. Key metrics such as mean satisfaction scores, response frequencies, and station/region/sector disaggregation were computed.

- **Qualitative data** from open-ended responses and KIIs were thematically analyzed to identify recurring concerns, perceptions, and recommendations.

4.1   Data Integrity and Limitations

- To ensure data integrity:

  o Duplicate and incomplete responses were filtered out.

  o Enumerator training was conducted to ensure consistent administration of tools.

- **Key limitations included:**

  o Survey fatigue and low response rates in some regions.

  o Stakeholder preference to engage on TARMS-related issues to the exclusion of other themes.

  o Fear of reprisal, especially among SMEs, which may have affected candor in feedback.

5. Respondent Demographics

Understanding the demographic composition of respondents is essential for interpreting satisfaction trends and identifying areas where service delivery may need to be tailored. The 2025 ZIMRA Client Satisfaction Survey achieved broad geographic and stakeholder representation, ensuring that results reflect the diverse experiences of taxpayers across Zimbabwe.

5.1 Total Responses

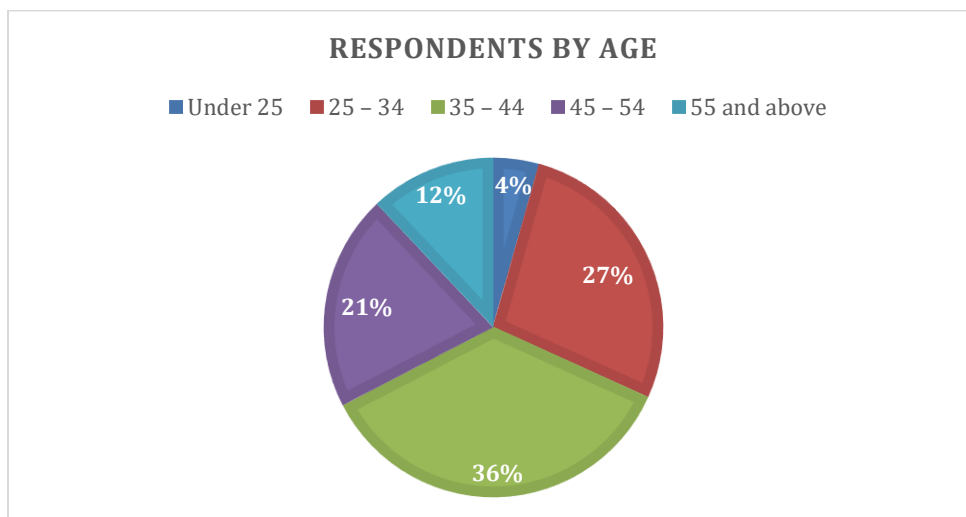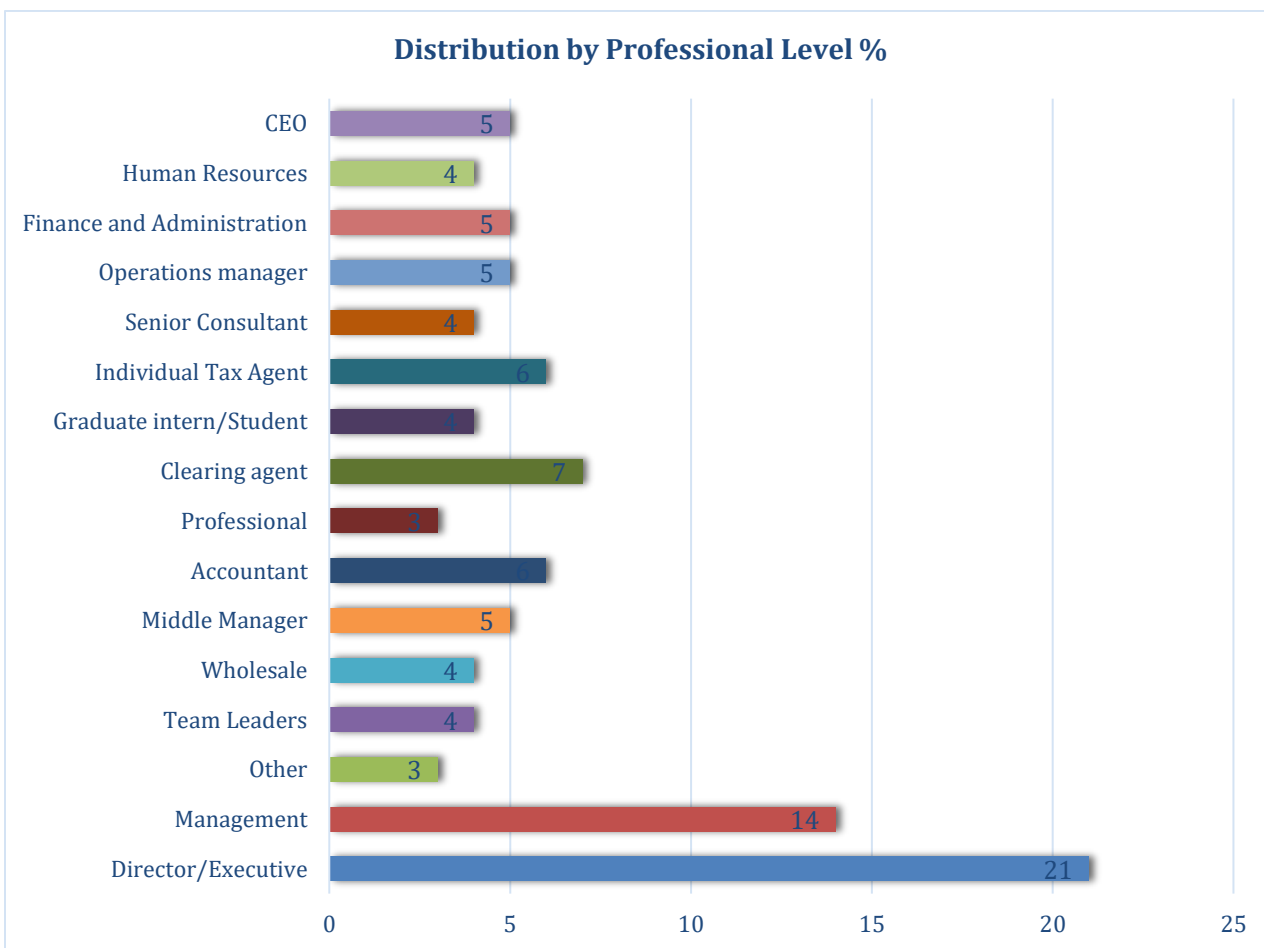| Metric	Value
Total Valid Responses	1,201
Response Rate	12.01% (from 10,000 distributed questionnaires)
Response Window	17 days
Average Daily Responses	~71

5.2 Gender Distribution

RESPONDENTS BY GENDER
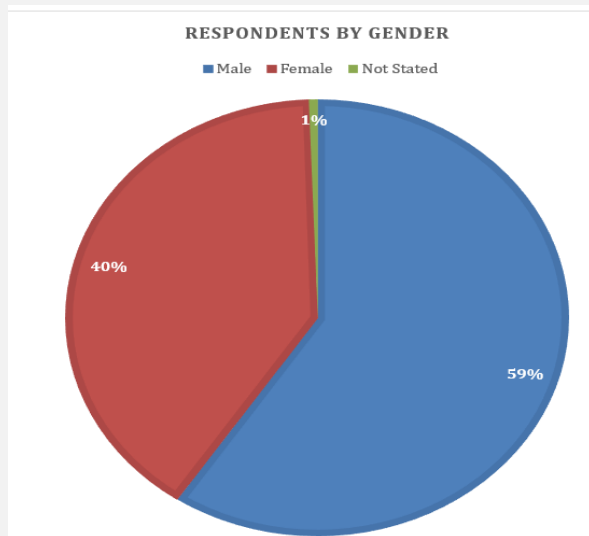
Gender	Respondents	Percentage
Male	713	59.4%
Female	481	40.1%
Not Stated	7	0.5%

5.3 Age Group

RESPONDENTS BY AGE

Age Group	Respondents	Percentage
Under 25	52	4.3%
25 – 34	326	27.1%
35 – 44	424	35.3%
45 – 54	245	20.4%
55 and above	143	11.9%
Not Stated	11	0.9%

5.4 Distribution by Profession/Level

Distribution by Professional Level %

Level	Value
CEO	5
Human Resources	4
Finance and Administration	5
Operations manager	5
Senior Consultant	4
Individual Tax Agent	6
Graduate intern/Student	4
Clearing agent	7
Professional	3
Accountant	6
Middle Manager	5
Wholesale	4
Team Leaders	4
Other	3
Management	14
Director/Executive	21

5.5 Stakeholder Type
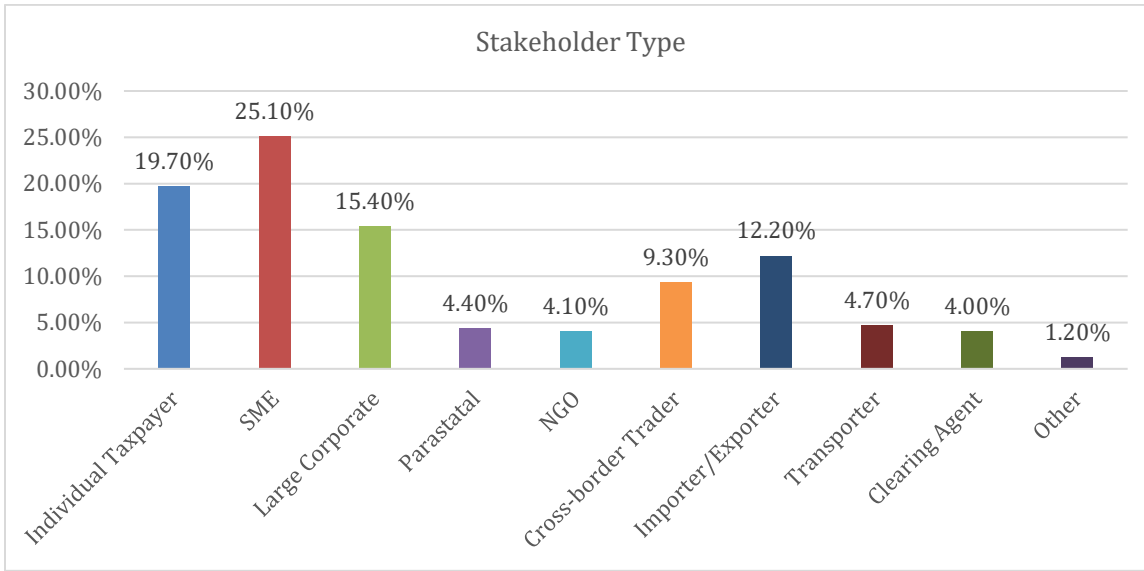
Taxpayer/Client Type	Respondents	Percentage
Individual Taxpayer	237	19.7%
SME	301	25.1%
Large Corporate	185	15.4%
Parastatal	53	4.4%
NGO	49	4.1%
Cross-border Trader	112	9.3%
Importer/Exporter	146	12.2%
Transporter	56	4.7%
Clearing Agent	48	4.0%
Other	14	1.2%

5.6 Geographic Distribution by Region and Station

Region	Number of Responses
Region 1	367
Region 2	231
Region 3	172
Beitbridge Border Post	152
Forbes Border Post	120
Head Office	139
OTHER (not stated)	20

5.7 Representation by ZIMRA Station

Station	Percentage of Total Responses
Kurima House (HQ)	12.7%
Beitbridge Border Post	11.1%
Forbes Border Post	10.0%
RGM Airport _ Harare	18.5%
Chirundu Border Post	8.2%
Kazungula Border Post	7.9%
Victoria Falls	7.1%
Masvingo	5.8%
Mutare	5.0%
Gweru	4.6%
Kwekwe	3.8%
Chiredzi	3.6%
Other	1.7%

5.8 Interaction Frequency with ZIMRA

Frequency of Interaction	Respondents	Percentage
Weekly	317	26.4%
Monthly	444	36.9%
Quarterly	278	23.1%
Rarely	149	12.4%
Never/First Time	13	1.1%

6 FINDINGS

6.1 Overview

The Customer Satisfaction Index (CSI) for the Zimbabwe Revenue Authority (ZIMRA) stood at **71.3%** in the second quarter of 2025. This score signals solid progress in enhancing taxpayer engagement and service quality across ZIMRA's key touchpoints.

The Q2 2025 CSI reflects improvements in several areas including frontline staff professionalism, general access to information, and more responsive communication channels. While many inland and urban stations demonstrated notable service efficiency, some challenges persist—particularly at border posts where clients continue to report inconsistencies in duty assessments, system downtimes, and limited supervisory visibility.

Digital service concerns, especially around the stability and usability of the Tax and Revenue Management System (TaRMS), also remain a pressing issue for users.

Overall, the CSI index demonstrates that while service delivery reforms are yielding results, sustained effort is required to address persistent pain points and ensure consistent, fair, and client-centered service across all ZIMRA platforms and regions.

Notably, service quality gaps were observed in:

- **Timeliness**: Delays in tax clearance, refunds, and physical inspections undermined confidence.

- **Efficiency**: Inconsistent application of procedures and lack of standardized protocols hampered service flow.

- **Courtesy**: Although over half of respondents reported respectful treatment, many cited rude or dismissive staff behavior, especially at borders.

6.1.1 ZIMRA Service Attributes Analysis

Service Attribute	Observations	CSI R(%)
Assurance	Several respondents questioned the ethics and integrity of officers, particularly at border posts. One respondent stated, *"ZIMRA employees need to seriously question their ethics and undergo background checks."*	60%
Responsiveness	Many respondents reported unanswered emails and slow query resolution. E.g., *"Answer emails—at least acknowledge receipt."*	55%

Service Attribute	Observations	CSI R(%)
Accessibility	Limited outreach, especially to SMEs and rural clients. Comments included: *"Roadshows needed in rural areas like Guruve"* and *"Workshops should be advertised more."*	65%
Accuracy	Errors in duty assessments and misunderstandings of tax codes noted. One said: *"ZIMRA staff need to understand their own tax systems better."*	62%
Efficiency	Delays in processing tax clearances, poor system performance (TARMS), and repeated need for resubmissions were highlighted.	58%
Transparency	Lack of clarity in penalty application, system errors, and tax changes. A suggestion: *"Discuss ways to help taxpayers be compliant rather than just penalize."*	61%
Tangibles	Poor access to printed materials, presentations promised but not delivered. *"We were promised soft copies of training—never received them."*	67%
Empathy	Customers felt harassed or dismissed. *"Let the scan do the job and stop harassing people over nothing."* and *"Have a listening ear."*	53%
Adaptability & Flexibility	Rigid systems and staff unwillingness to accommodate client needs. *"System slow, fails to open, and no fallback process."*	57%
Education & Awareness	Strong concern over lack of tax literacy. E.g., *"Didn't even know ZIMRA taught people about taxes."* and *"Sessions should be more accessible to ordinary clients, not just agents."*	59%
Security	Users questioned digital transaction security and ethical behavior of staff.	60%
Feedback	Poor collection and closure of client feedback loops. *"ZIMRA doesn't follow up after sessions."*	54%
Innovation	Frustration with manual processes and outdated tech. *"The system is not suitable for bulk uploads—we're forced to find workarounds and get punished for delays."*	52%

Service Attribute	Observations	CSI R(%)
Professionalism	Mixed experience: some praised officers' courtesy, others cited rudeness. *"ZIMRA officers must be customer-centric—maybe it's their poor salaries."*	66%

6.2 Overall Analysis

Whilst ZIMRA's Service Charter underscores commitments to professionalism, timely service delivery, transparency, accountability, and responsiveness, the findings of this survey reveal varying degrees of alignment to these principles across regions and thematic indicators.

- Stations such as Bulawayo, Masvingo and Gweru reflect a mixed performance. While generally functional in their procedural application, they lag behind in follow-up communication, response times for file updates, and document processing. These inefficiencies detract from the standards promised in the ZIMRA Service Charter, particularly in turnaround times and service transparency.
- Border stations such as Forbes stand out positively. Forbes demonstrates commendable levels of fairness, efficiency, and professionalism, which is aligned with ZIMRA's strategic goal of improving customs service.
- Conversely, stations like Beitbridge, Kazungula, and Chirundu remain of critical concern. Persistent issues with staff courtesy, corruption, and inconsistent duty assessments violate key Service Charter values, particularly in ethics, accountability, and equitable treatment.
- Respondents report strategic use of complexity and lack of supervision to solicit bribes, directly undermining ZIMRA's integrity and taxpayer confidence.

The structured data analysis supports these qualitative insights. For instance, while average national satisfaction hovers around 71.3%, stark regional disparities exist. Forbes Border Post records satisfaction levels above 80% in some areas, while Beitbridge is around 60%, a reflection of systemic issues.

6.3   Key Drivers Behind the 2025 Q2, CSI Performance

a)   Improved Staff Professionalism & Courtesy

- Respondents across most regions cited marked improvements in staff courtesy, particularly at inland stations such as Kurima House, Masvingo, Mutare, and Gweru.

- There was increased consistency in how frontline officers explained procedures and addressed queries, contributing positively to the overall perception of service quality.

b)   Enhanced Access to Information

- The ZIMRA website was the most appreciated source of tax-related information, cited by over 80% of respondents as useful and user-friendly.

- The introduction of updated FAQs and client notices helped reduce uncertainty, especially for formal taxpayers and SMEs.

c) Proactive Handling of Complaints

- Several clients reported faster issue resolution when engaging ZIMRA management directly, especially through managers at border posts like Forbes.

- Feedback loops, while still inconsistent, were noticeably more active in 2025 than in previous years.

d) Public Education and Awareness

- Outreach efforts and stakeholder engagement improved the level of awareness about ZIMRA's service standards, rights, and digital platforms.

- Awareness of the ZIMRA Service Charter increased, especially among SMEs and NGOs.

6.4. Persistent Challenges

a) Corruption and Unfair Practices at Border Posts

- Bribery, inconsistent duty assessments, and preferential treatment based on relationships or payments remain a challenge at Beitbridge, Chirundu, and Kazungula.

- With the exception of Forbes, there is a lack of visible senior managers in public halls that enables junior officers to exploit gaps in oversight and accountability.

b) TARMS Frustrations Continue

- While system functionality improved slightly, many respondents still cited poor usability, long downtimes, and non-responsiveness to queries related to the Tax and Revenue Management System (TARMS).

- Clients requested that the old system run in parallel with TARMS until stabilization.

c) Email and Phone Response Gaps

- Despite minor progress, ZIMRA's responsiveness to email and landline calls remains a pain point, especially for remote clients.

- Customers prefer in-person visits due to the limited success of digital first approaches

6.5 Top-Rated Areas

Theme / Indicator	High-Performing Area	Key Drivers / Examples	% Satisfaction
Staff Courtesy & Professionalism	Kurima House, Forbes Border Post, RGM Airport	Friendly frontline staff, helpful explanations, courteous customs officers at Forbes	76–84%
Office Accessibility & Infrastructure	Harare Inland Stations, Victoria Falls	Conducive working hours, clean and organized premises, predictable workflows	72–79%
Customs Processing (Forbes, Mutare)	Consistent clearance protocols, faster processing	Positive feedback from truck drivers and agents; fairness and respect noted	75%+
Taxpayer Education (where delivered)	Selected workshops and seminars (Mutare, Bulawayo)	Real-time demonstrations of TaRMS, simplified presentations, interactive Q&A sessions	70–74%
Service Charter Awareness (HQ/Urban)	Better awareness in urban/inland stations	Clients acknowledged the existence of timelines and rights—even if delivery was inconsistent	68–72%
Customs Infrastructure Improvements	Beitbridge physical upgrades, though service still mixed	Improved signage, electronic gates, seating, although not matched by service quality	65–70%
Dispute Process Awareness (selective)	Greater awareness in HQ	Clients knew the process and had used it, although fairness ratings were lower	62–66%

6.6   CSI Ratings by Region

The table below shows CSI ratings by region. The higher-performing regions benefit from professionalism, information access, and system predictability, while lower-performing ones are affected by weak ICT infrastructure, poor escalation mechanisms, and perceived unethical behavior.
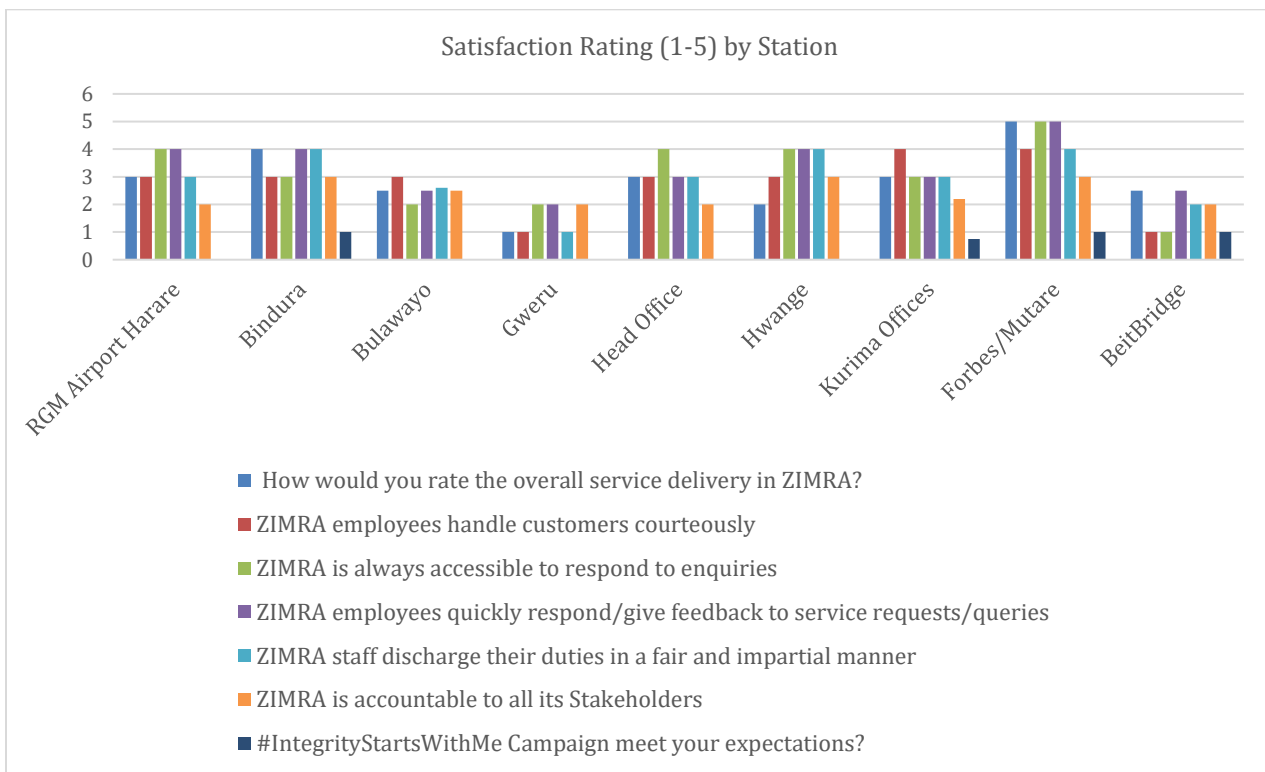
Region	Number of Responses	CSI Rating (%)
Region 1	367	77.8
Region 2	231	71.37
Region 3	172	73.17
Beitbridge Border Post	152	61
Forbes Border Post	120	85.5
Head Office	139	58.18
Other (not stated	20	72.1

- Region 1's CSI is slightly elevated due to strong performance at RGM Airport (78%) and Kurima House (72%), despite lower satisfaction at Head Office.
- Region 2's average reflects generally consistent inland station service quality, especially from Manicaland (77.3%) and Mash East (71.8%).
- Region 3's average includes both strong performers like Masvingo (74.1%) and weaker stations like Matabeleland North (67.1%).
- Border posts like Beitbridge pulled down the overall CSI, while Forbes (Mutare) significantly lifted scores.

6.7 Interpreting the CSI ratings

Weighted Contribution of High-Volume Segments

- The CSI is a weighted average, not a simple average of theme-specific satisfaction scores. Segments with higher weights had stronger satisfaction scores, and because these segments represent larger response volumes, they elevate the overall CSI.

Satisfaction Rating (1-5) by Station

- ■ How would you rate the overall service delivery in ZIMRA?
- ■ ZIMRA employees handle customers courteously
- ■ ZIMRA is always accessible to respond to enquiries
- ■ ZIMRA employees quickly respond/give feedback to service requests/queries
- ■ ZIMRA staff discharge their duties in a fair and impartial manner
- ■ ZIMRA is accountable to all its Stakeholders
- ■ #IntegrityStartsWithMe Campaign meet your expectations?

a) Weighted Impact of High-Performing Stations

- **Forbes Border Post** emerged as a standout performer, particularly among truck drivers and clearing agents. The post was praised for:

- o   Fair and predictable duty assessments

- o   Faster clearance turnaround times

- o   Respectful, firm, and consistent staff conduct

- **Mutare Inland Station**, although quieter in volume, was positively rated for:

  - o   Improved customer handling

  - o   Polite and knowledgeable staff

  - o   Better front-office coordination

- **RGM Airport,** although not exceptional, it was considered "functional."

- Clients acknowledged:

  - o   Consistent adherence to processes

  - o   Clear communication with walk-in clients

  - o   Accessible front-office team

  - o   Efficient clearance process for compliant travelers.

  - o   First-time importers noted staff efforts to explain customs requirements clearly.

Kurima House (ZIMRA HQ), Strongest scores across these themes:

  - o   Professionalism

  - o   Responsiveness

  - o   Document clarity

- Multiple respondents noted courteous treatment, availability of senior staff, and a problem-solving orientation.

b) **Weighting by Volume and Engagement**

- The CSI is weighted by the number of responses per station and customer category.

- High-scoring segments and Harare-based respondents, who dominate survey participation, heavily influence the final index.

- Underperforming border posts (e.g., Chirundu, Kazungula, Beitbridge) were underrepresented in survey submissions.

-

c) **Service Quality Improvements at Key Touchpoints**

- Despite ICT-related frustrations, interpersonal experiences at well-run stations were strong: Clients praised queue management at HQs and indicated that in-person queries were generally better handled than electronic ones

- Face-to-face service delivery, a critical driver of trust, received more favorable reviews than remote or system-based interactions.

d) **Limitations in Capturing Remote or Informal Sector Feedback**

- Stations with severe reputational challenges (Beitbridge, Chirundu) had lower response volumes, diluting the effect of their poor performance on the national CSI score.

- Informal sector players also had limited representation, skewing results toward more formal/compliant taxpayers.

- These stations tend to receive more traffic from corporate taxpayers, clearing agents, and partners—who are more likely to respond to surveys and influence satisfaction metrics.

e) **Improvements in Service Visibility and Staff Conduct**

- While ICT systems (especially TARMS) scored sub-optimally (34%), some basic service quality factors improved compared to previous years. These include better signage at border posts, improved office hours and in-person support and visible staff efforts in several regions to assist with form filling and documentation. These visible improvements, even if uneven, left a positive impression on many respondents.

f) **Lower Awareness of Underperformance in Specific Themes**

- Many respondents were not aware of ZIMRA's strategic direction, the Service Charter, the anti-corruption *#IntergrityStartsWithMe* campaign or internal system benchmarks. This "satisfaction by contrast" effect means that customers compare current service to past frustrations, not necessarily to ideal performance.

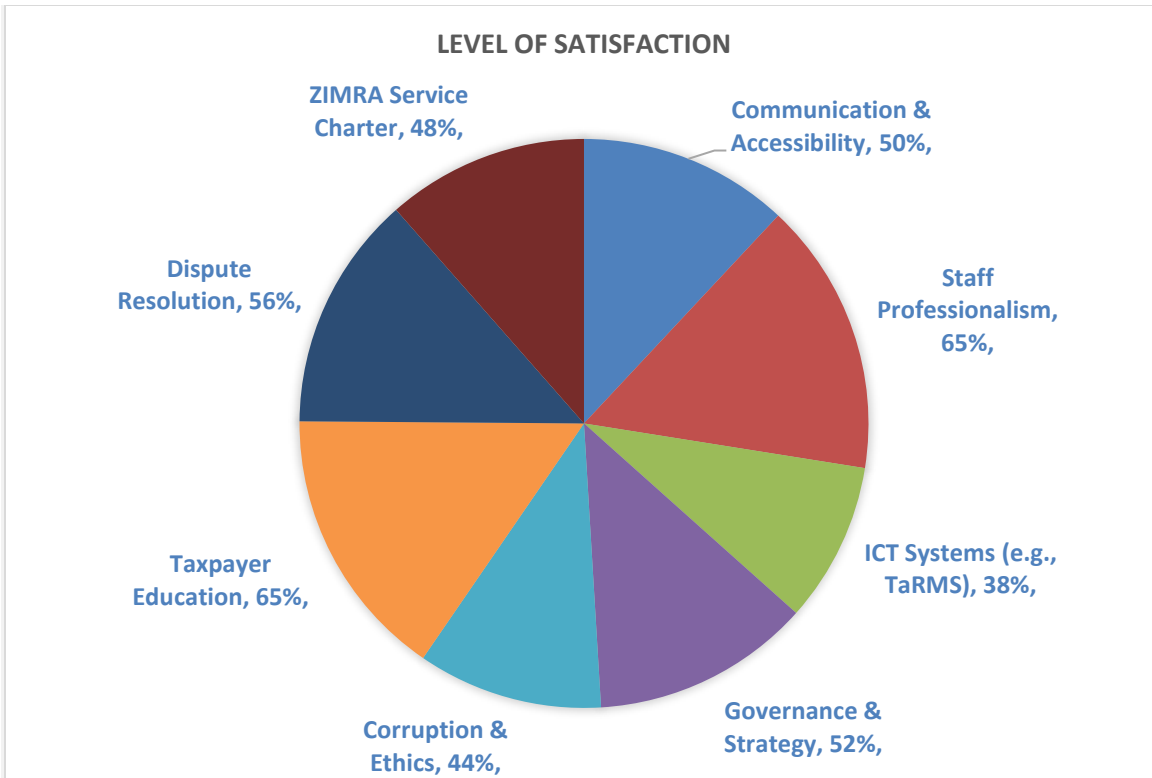**g)** **Limited Responses from Dissatisfied Segments**

- Some of the most dissatisfied groups, especially informal cross-border traders, SMEs, and first-time taxpayers—were underrepresented in survey responses. In contrast, more engaged stakeholders (corporates, clearing agents, internal customers) are more likely to respond, bringing a bias toward higher scores.
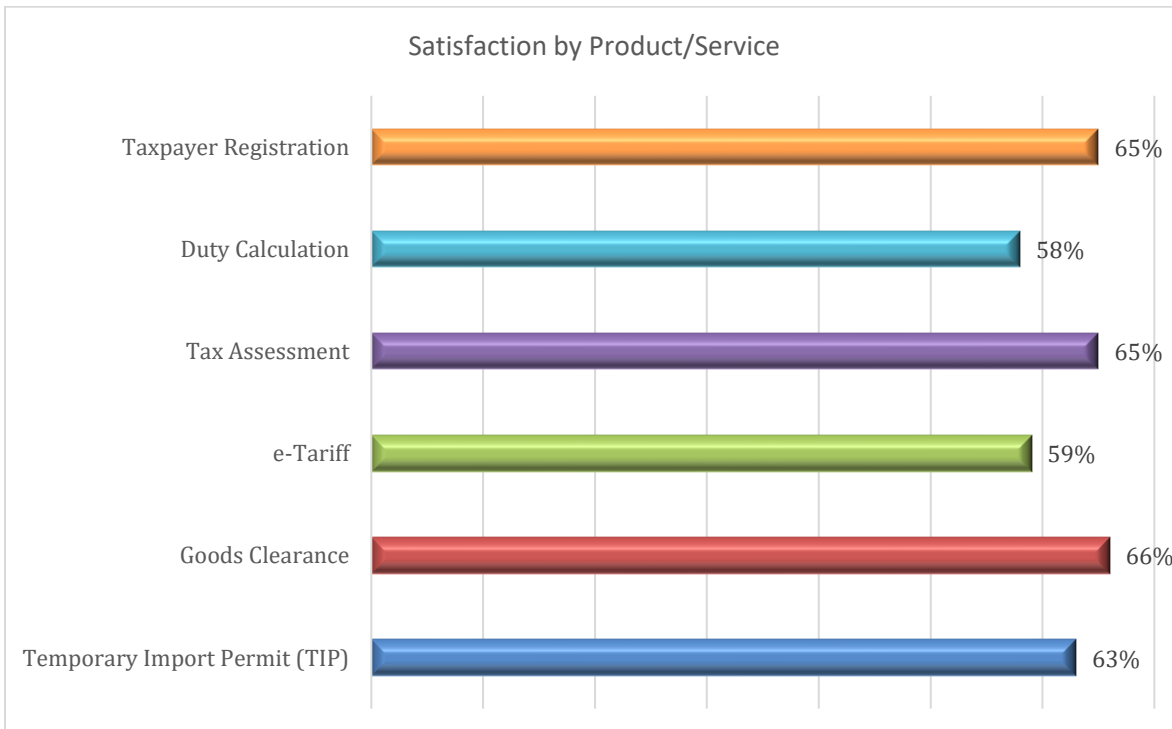
6.8 **Key Findings by Theme**

The satisfaction percentages shown in the table below for each service theme (e.g., ICT Systems – 38%, Staff Professionalism – 65%, Taxpayer Education – 60%, etc.) represent stakeholder perceptions across key performance dimensions. While these individual scores reflect performance differentials across service areas,

they do not collectively average to the overall Customer Satisfaction Index (CSI) score of 71.3%. This is because the CSI rating of 71.3% is a weighted aggregate of all survey items, inclusive of regional data, product-specific scores, and respondent distribution by station. The thematic satisfaction percentages shown below were not weighted equally or directly used to compute the CSI, but rather illustrate per-theme performance to help ZIMRA target areas for improvement.

Theme	Indicator Description	Satisfaction (%)
Communication & Accessibility	Calls, emails, info availability, website, social media Emails and landlines were deemed ineffective; 30+ minute call delays reported. - social media and FAQs not regularly updated	50%
Staff Professionalism	Courtesy, integrity, system/process knowledge, station consistency Improvement at some inland stations and RGM airport	65%
ICT Systems (e.g., TaRMS)	Ease, stability, clarity, e-services satisfaction, user support Central access point for e-services. Unstable, network availability user-unfriendly; top cause of dissatisfaction in 2025	38%
Governance & Strategy	Strategy awareness, taxpayer alignment, transparency Over 50% of respondents experienced courteous staff interactions. - Weak awareness of ZIMRA's strategic priorities; minimal consultation and feedback loops	52%
Corruption & Ethics	Fairness, bribery, undue influence, duty consistency - Reports of bribery and inconsistent tax assessments at Beitbridge, Kazungula, and Chirundu. - Truckers at Forbes did not report corruption. - Strategic frustration tactics observed, prompting bribes.	44%
Taxpayer Education	Training access, campaign usefulness, outreach Not widely known in some remote areas Rural coverage low; language barriers persist	60%
Dispute Resolution	Appeals effectiveness, fairness, accessibility Improvements were noted but more should be done to speed up the process. Documented procedures available. Perceived delays; lack of transparency.	56%
ZIMRA Service Charter	Charter awareness, adherence, accountability -Most respondents were not aware of the service charter or anti-corruption campaign Timeliness, charter adherence, queue mgmt., resolution time 80% satisfaction with conducive office hours. - Less than 50% satisfaction with query resolution timelines and charter adherence	48%

LEVEL OF SATISFACTION

- ZIMRA Service Charter, 48%,
- Communication & Accessibility, 50%,
- Staff Professionalism, 65%,
- Dispute Resolution, 56%,
- ICT Systems (e.g., TaRMS), 38%,
- Taxpayer Education, 65%,
- Governance & Strategy, 52%,
- Corruption & Ethics, 44%,

6.8.1 Satisfaction with Specific Product/Service

Satisfaction by Product/Service

- Taxpayer Registration — 65%
- Duty Calculation — 58%
- Tax Assessment — 65%
- e-Tariff — 59%
- Goods Clearance — 66%
- Temporary Import Permit (TIP) — 63%

Product / Service	Strengths	Weaknesses	Opportunities
Temporary Import Permit (TIP)	Facilitates event/tourism-related imports.	Still manual at some ports of entry.	Integrate with tourism systems; full digitization.
Goods Clearance	Efficiency at posts like Forbes.	Delays, bribery, and inconsistencies at Beitbridge and Chirundu.	Standardize risk profiling; automate inspections.
e-Tariff	Allows trader self-service.	Entries outdated; user interface poor.	Align with updated HS codes; use AI for classification.
Tax Assessment	Improved automation inland	Manual bias and discrepancies in some posts.	Strengthen audit trails; enforce consistency.
Duty Calculation	Embedded in TaRMS and internal systems.	Methodology unclear; clients not always informed.	Introduce AI-driven estimators; improve tariff guides.
Taxpayer Registration	Digital portal operational.	High rejection rate due to document issues.	Link with national registry and licensing platforms.

6.9 Regional Summary of Key Strengths and Weaknesses

Region	Key Strengths	Key Weaknesses
Region 1	• Kurima House stood out for high professionalism, fairness, and responsiveness. • Senior staff presence and communication mechanisms enhanced service. • Harare-based offices (particularly RGM Inland) were praised for procedural consistency and access to information.	• Some urban clients cited delays in back-office processes (e.g., tax clearance, refund processing). • Email response times were inconsistent, and phone access remained a concern.
Region 2	• Beitbridge demonstrated some infrastructural improvements and more visible ICT system usage.	• Beitbridge faced bribery, inconsistent assessments, arrogance and rudeness of frontline officers.

	• Masvingo and Chiredzi front-office staff were commended for their willingness to assist clients despite capacity constraints. • Victoria Falls staff engaged informal traders and cross-border clients. • Bulawayo had moderate ratings and in-person consultation appreciation.	• Perceived manipulation of system processes at Beitbridge • Limited visibility of anti-corruption measures and poor communication channels for redress manipulation of systems. • Masvingo showed lower ratings in access to services for SMEs and newer businesses. Slow response to queries. • Congestion & outdated systems, delays in responding to emails/phones
Region 3	• Mutare improved in courtesy and front-office organization. • Kwekwe and Gweru performed well on client interaction and service consistency. • Faster clearance times and better support noted.	• Some clients reported knowledge gaps among staff when handling non-standard queries. • No service charter, anti-corruption signage, • Delayed document updates and follow up
Forbes	• Forbes praised for:- Fair duty assessment, Efficient clearance processes, Predictability and transparency. • Drivers and clearing agents praised the station's fairness, speed, and predictability.	• While Forbes performed well, anti-corruption visibility (e.g., complaint lines, signage) was lacking.
Border Region-Specific Observations	• High capacity to manage large volumes. • Infrastructure appropriate for workload.	• Chirundu, Beitbridge and Kazungula were repeatedly cited for systemic corruption, lack of fairness in duty assessments, and intimidating behavior by officers. • Complex, unclear procedures were seen as intentional bottlenecks used to extract bribes. • Senior staff were said to be absent from halls or disengaged from operational realities

6.10 Station-Level Observations

Station	General Observations	Strengths	Weaknesses
Beitbridge Border Post	Controversial station with mixed reviews.	Improved infrastructure noted,	• High perceived corruption; rude staff under pressure. • Delays and inconsistent assessments remain
Robert Gabriel Mugabe (RGM) Inland Station	Valued for convenience for compliant passengers. Functional service, not always client focused.	Consistent procedure adherence. Helpful staff for first-time importers.	• Slow service turnaround; poor communication on file statuses. • System downtimes, inconsistency in handling goods.
Forbes Border Post	Highly rated for satisfaction, courtesy, and fairness.	Fast clearance, respectful staff.	Lack of anti-corruption signage or grievance channels.
Victoria Falls	Average scores with mixed feedback.	Staff explained procedures well.	Long queues, outdated FAQs.
Masvingo and Mutare	Lower end of satisfaction.		Limited information access, poor SME support.
Kurima House (Harare HQ)	Positive ratings across most themes.	Courteous, responsive staff; clear communication.	Some reported needing insider connections to escalate issues.
Kazungula and Chirundu	Lowest scores in fairness, courtesy, and anti-corruption.		Procedures used for bribes; no grievance channels.

6.11 Respondent Suggestions/Comments

1. Training, Staff Capacity & Professionalism

- Train your staff adequately and ensure they are well-versed in tax matters.

- ZIMRA staff should be polite, customer-centric, and avoid intimidation.

- Recruit new staff or rotate "old" frontline personnel.

- Address ethics concerns and strengthen internal integrity checks.

- Train presenters to deliver tax-related workshops effectively and without excuses.

- Ensure ZIMRA employees avoid generalised responses in training sessions.

- Improve staff friendliness and reduce unnecessary harassment or rudeness.

2. Customer Care & Communication

- Answer calls and emails promptly; acknowledge receipt.

- Improve email responsiveness and landline communication.

- Notify the public better regarding workshops and programs.

- Create WhatsApp channels for customer engagement and OTP delivery.

- Have a listening ear and be sensitive to client needs.

3. System Efficiency & TARMS Improvements

- Update the TARMS system—too slow and not suitable for high traffic.

- Improve data upload functionality, particularly Excel-based.

- Reconsider the calculation methods used in the system.

- Provide real-time demonstrations of TARMS during workshops.

- Address client concerns about being blamed for system failures.

4. Workshops & Education

- Publicize workshops widely using radio, universities, and digital media.

- Make seminars more inclusive—reach rural communities like Guruve.

- Hold frequent and accessible tax education sessions (including Zoom).

- Provide printed copies and digital soft copies of training materials.

- Use community radio and local languages for outreach.

- Record workshops for later viewing via YouTube or ZIMRA website.

- Educate new taxpayers at PAYE registration point.

5. Corruption & Ethical Conduct

- Remove opportunities for bribe solicitation.

- Avoid complexity or opaque procedures that force clients to bribe.

- Officers must stop using process delays or system flaws to demand bribes.

- Investigate ethics of staff handling customs and tax matters.

6. Infrastructure & Accessibility

- Ensure payment and inspection stations (e.g., Beitbridge) are closer together.

- Improve access to help desks or support channels across all stations.

- Increase supervisory visibility in frontline operations.

7. Taxpayer-Focused Adjustments

- Consider cultural obligations (e.g., Ubuntu) in customs regulations.

- Revise declaration fees and penalties—many feel they are too high.

- Allow flat-fee systems for small or family-bound consignments.

- Fairness in tax registration and assessments is a key concern.

8. Systemic and Strategic Feedback

- Align ZIMRA systems with public needs—consult clients during design.

- Ensure strategic plans are shared and understood by the public.

- Improve internal coordination to prevent staff excuses for non-delivery.

7. Conclusion

The Q2 2025 ZIMRA Client Satisfaction Survey paints a nuanced picture of progress and persistent challenges in the Authority's service delivery landscape. With a Customer Satisfaction Index (CSI) of 71.3%, the findings indicate measurable improvement in areas such as frontline staff professionalism, taxpayer education outreach, and inland station service consistency.

Notably, stations such as Mutare, Gweru, and RGM Airport posted high satisfaction levels, particularly with the TARMS platform, contrasting with significantly lower ratings from border posts like Beitbridge and lower-tier performance from Head Office systems. This divergence in performance underscores the need for differentiated regional strategies and more consistent nationwide standards.

However, systemic pain points remain. The Tax and Revenue Management System (TARMS), while useful in concept, drew widespread criticism for its technical glitches, poor interface design, and lack of user support, particularly for less digitally savvy taxpayers. ICT dissatisfaction was further exacerbated by limited access to real-time system assistance, insufficient fallback protocols, and regional inconsistencies in system deployment and training.

Communication remains a serious vulnerability, with over 50% of respondents citing unanswered calls, slow email responses, and a lack of updated online content. Where digital platforms underperform, frustration grows, and the risk of informal workarounds, including corrupt practices, increases. This is particularly evident at border stations like Beitbridge, Kazungula, and Chirundu, where staff conduct, assessment inconsistencies, and systemic opacity create an environment that is perceived as ripe for manipulation.

Feedback from respondents clearly emphasizes that professionalism, courtesy, and fairness must not be left to individual discretion but institutionalized through leadership presence, accountability systems, and transparent processes. The relative success of Kurima House and Forbes Border Post shows that where leadership is present, performance follows.

8. Recommendations

Service Theme	Key Recommendations
TARMS Rollout and Support	• Establish a user-centered redesign task force for TARMS based on taxpayer pain points. • Provide multi-channel technical support (e.g., live chat, call center escalation, chatbot). • Allow dual-system operation temporarily in high-risk zones (especially border posts).
Communication and Responsiveness	• Upgrade ZIMRA's call handling system and adopt ticket-based response management. • Mandate weekly content updates for FAQs and Service Charter touchpoints. • Reintroduce regional help desks with human-facing interfaces in busy centers.
Corruption Prevention	• Enforce zero-tolerance policy on unethical conduct with mystery shopper audits. • Implement body-worn cameras and supervisor dashboards at border entry points. • Publicize independent anti-corruption reporting channels with anonymity guarantees.
Taxpayer Education and Outreach	• Increase community-based and sector-specific education efforts. • Co-create tax awareness materials in local languages and plain English. • Link tax education to economic empowerment narratives (MSME, youth, informal sector). **Segmented Service Strategies:** Customize outreach, education, and digital services based on client profile (e.g., SMEs, transporters, clearing agents, informal traders).
Service Charter Implementation	• Mandate monthly audits of charter compliance across stations. • Publish station-specific turnaround timelines and real-time complaint tracking. • Benchmark against top performers (Mutare, RGM Airport) to institutionalize best practices.
Leadership and Accountability	• Assign Regional Directors KPIs tied to CSI and station performance. • Encourage managerial presence in public zones (Customs Halls, Front Desks). • Publicly recognize and reward staff excellence to foster service culture. • Strengthen supervisory visibility at key posts, implement real-time grievance mechanisms, and ensure standardized assessment protocols.
Staff Development	Prioritize customer service training and internal education on service charters and ethics; link performance incentives to service standards.

8.1 Recommendations on ZIMRA Service Attributes	
Service Attribute	**Expanded Recommendation**
Assurance	Strengthen frontline staff capacity to provide accurate and consistent tax-related information. Improve system predictability to boost taxpayer confidence.
Responsiveness	Introduce a centralized ticketing system to log, track, and escalate unresolved taxpayer queries. Reduce call wait times by optimizing call center workflows.
Accessibility	Establish mobile outreach units and expand regional presence to reach underserved communities. Upgrade website and self-service portals for easier navigation.
Accuracy	Improve data validation features in TARMS. Conduct frequent quality control reviews to ensure issued assessments and records are error-free.
Efficiency	Reduce internal process redundancies by automating repetitive tasks. Introduce dedicated fast-track counters for compliant clients and SMEs.
Transparency	Publicize process flows for key services, fees, and turnarounds online. Implement transparent appeals mechanisms with published resolution timelines.
Tangibles	Ensure frontline offices have up-to-date signage, feedback forms, and information brochures. Improve physical infrastructure at high-traffic border posts.
Empathy	Train staff on emotional intelligence, tone sensitivity, and active listening. Encourage a client-first attitude, especially in conflict-prone scenarios.
Adaptability and Flexibility	Introduce flexible payment plans, alternative registration routes (e.g., mobile-based), and allow provisional documentation in high-pressure cases.
Education and Awareness	Expand use of community radio, social media, and roadshows to increase tax literacy. Partner with schools and institutions on tax curriculum integration.
Security	Upgrade cyber protection on TARMS and client portals. Introduce secure verification channels such as multi-factor authentication for online users.
Feedback	Implement monthly surveys, in-office suggestion boxes, and SMS-based polls to gather feedback. Actively share 'You said, we did' updates.
Innovation	Accelerate deployment of AI-driven tools for assessments and fraud detection. Invest in agile, modular ICT systems that can evolve with taxpayer needs.
Professionalism	Develop a code of service conduct, rolled out via refresher training. Recognize staff members publicly for exceptional service delivery.

END