CLIENT SATISFACTION SURVEY

2018

REPORT

integrity transparency fairness

ZIMRA
Zimbabwe Revenue Authority

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Executive Summary

Customer-focused service is one of ZIMRA's goals. This goal is important in order to meet its customers' needs, expectations and to provide the highest level of service possible. For ZIMRA to achieve this goal it is imperative for the institution to understand perceptions of taxpayers and the challenges they encounter in meeting their tax obligations, hence the rationale for this study.

The main objective of this study was to seek feedback about the services provided by ZIMRA. The survey employed both probability and non-probability sampling techniques in selecting the respondents. Specifically, stratified random sampling(probability) and purposive (non-probability) sampling were used. The population was stratified by industry. On the other hand, purposive sampling was used in selecting respondents at ZIMRA stations.

The survey was conducted between 27 September and 31 October, 2018.

Key Findings

The results show that the customer satisfaction for ZIMRA was 67% According to the NCSI for 2018, the national Customer Satisfaction was 63.7%. ZIMRA is therefore 3 points above the National average. This does not make ZIMRA any better since the score of 67% is way below the required levels for a service delivery organization.

Most of the Border Stations had customer satisfaction scores below Organisational Score of 67% indicating that the service delivery at border stations is being compromised and hence affecting the ZIMRA Service delivery. The pressure and cases of delay as seen by the customers really affects the stations' score on service delivery.

The Corruption Score for ZIMRA was rated at 3.51 out of a score of 5. The score is mainly brought in by the Border towns which have a higher interaction level with clients.

Results of data analyzed show that generally customers appreciate the quality of services provided by ZIMRA notwithstanding some aspects. However, dissatisfaction was noted particularly in inefficient e-services platform, speed of serving customers, timeliness of response to customer queries and poor customer care. In addition, respondents expressed dissatisfaction with the insufficient number of employees at stations, especially border posts, during peak periods. Also of notable concern is the absence of employees during working periods and lunch hour. Responses from participants indicate that tax awareness programs currently in place have little effect in sensitizing the public about taxes. Results from the study show that corruption in ZIMRA is mainly concentrated at border stations.

There is a general opinion among customers that ZIMRA tax rates are abnormally high.

Conclusions

From the above findings, the following conclusions were drawn;

i. In general, all categories of taxpayers appreciated the quality of services provided by ZIMRA. However, dissatisfaction was noted particularly in poor e-services platform and customer care.

ii. Also taxpayers face challenges such as internet outages, delay in getting feedback from ZIMRA in case one requested for or claimed anything; lack of adequate information about taxation, long queues especially at border stations, as some of the drawbacks in effective service delivery.

iii. Discrepancy in tax assessment: at times ZIMRA employees use their own discretion to levy taxes which causes conflict between ZIMRA and taxpayers. As such taxpayers blame the individual staff members and consider this as injustice.

iv. Taxpayers especially at border posts experience delays in clearing; a situation that was then viewed as deliberately orchestrated to force them to resort to bribery for one to access quick service.

v. Corruption remains ZIMRA's big challenge. Taxpayers complain of corruption in ZIMRA especially at border posts.

Recommendations

The following recommendations were suggested;

i. There is urgent need for system upgrade so that the e-filing system becomes efficient.

ii. The authority should add more employees at stations which are short of staff like border posts.

iii. ZIMRA needs to train their staff in customer care.

iv. ZIMRA employees should adhere to their service charter standards.

v. ZIMRA should strengthen the outdoor sensitization campaigns to reach the wider community and the authority should also take advantage of various social media platforms in disseminating tax information to its customers. WhatsApp, Facebook and SMS services can be utilized in this regard.

vi. ZIMRA should have a zero tolerance to corruption especially at border posts. There is urgent need to implement internal investigations so that the culprits can be dealt with.

Background and Context

Introduction

The Zimbabwe Revenue Authority (ZIMRA) was established on 19 January 2001 as a successor organisation to the then Department of Taxes and the Department of Customs and Excise following the promulgation of the Revenue Authority Act on February 11, 2000.

The Zimbabwe Revenue Authority, which derives its mandate from the Revenue Authority Act [Chapter 23:11] and other subsidiary legislation, is responsible for assessing, collecting and accounting for revenue on behalf of the State through the Ministry of Finance.

ZIMRA's mandate is to:-

1. Collect revenue. The following are some of the revenue heads which are administered by ZIMRA:

- Customs Duty – levied on imported goods in terms the Customs and Excise Act [Chapter 23:02]
- Value Added Tax (VAT) - levied on consumption of goods and services
- Excise Duty - levied on specified locally manufactured goods
- Income Tax - levied on income earned from trade
- Pay As You Earn (PAYE)- levied on income earned from employment
- Presumptive Taxes- it's a concept of taxation according to which Income Tax
- is based on average income instead of actual income
- Mining Royalties - charged in terms of the Mines and Minerals Act (Chapter 21:05)
- Capital Gains Tax (CGT) – levied on sale of immovable properties and marketable securities
- Surtax – levied on imported vehicles older than five years

2. Facilitate trade and travel. This is achieved by ensuring smooth movement of goods and people through inland and border ports of entry/exit.

3. Advise Government on fiscal and economic matters. This includes revenue forecasting, participation in national budget process and revision of Acts.

4. Protect civil society. ZIMRA's operations also include curbing smuggling and any forms of international trade crime as well as to enforce import, export and exchange controls. Most of these controls are meant to protect the consumer against dangerous and harmful drugs, hazardous substances, expired drugs, pornographic, objectionable or undesirable materials, and harmful substances.

With the strategic values of integrity, transparency and fairness, ZIMRA is mandated to advise government of Zimbabwe on all matters of tax policy relating to revenue collections as well as issues related to tax administration.

In an effort to fulfil its mandate of mobilizing more resources for government development programs, ZIMRA plays the crucial role of raising taxpayers' awareness about their tax obligations, thus raising their compliance. This is achieved through various initiatives including among others, effective administration and enforcement of tax related laws.

However, for ZIMRA to engage in targeted interventions that can raise awareness and increase tax compliance among taxpayers, it is imperative for the institution to understand perceptions of taxpayers and the challenges they encounter in meeting their tax obligations, hence the rationale for this study.

Objectives of the Study

The main objective of the survey was to assess the taxpayers' and public's perception of the level and quality of service delivery and whether their service expectations are being met by ZIMRA.

Specifically, the survey aimed at:

i.   Rating of ZIMRA on a given set of attributes, including
- Level of client satisfaction with ZIMRA staff attitude
- Service delivery
- Speed of service
- Perception towards corruption
- Quality of service
- Corporate Governance
- Accessibility of ZIMRA information
- Efficiency of ZIMRA online systems
- Improvements that can be made

ii. Identifying areas affecting ZIMRA service delivery,

iii. Developing a composite measure of customer satisfaction (Customer Satisfaction Index) and use it to determine the overall rating of the current level of satisfaction and image,

iv. Establishing the effectiveness of dispute resolution and the current mechanism of addressing taxpayers' complaints,

v. Proposing service improvement measures; and recommendations for better and continuous improvements.

Methodology

Study Design

SPSS Zimbabwe employed both quantitative and qualitative approaches owing to the nature of the study. The quantitative approach was used to examine the magnitude of the customer satisfaction about ZIMRA services. The qualitative approach helped to gain insights about underlying customer perceptions regarding the services offered by ZIMRA and also complemented the quantitative approach by ascertaining stakeholder views about ZIMRA services and how they can be improved.

The survey design and implementation process was as shown figure 1 below.

STEP 1
Literature review and collecting secondary data

STEP 2
Designing data collection tools: Interview guide

STEP 3
Field work for data collection (Administration of questionnaire, conducting in-depth Interview

STEP 3
Data analysis (data processing using SPSS) Drafting a report, validation workshop and elaboration of final report)
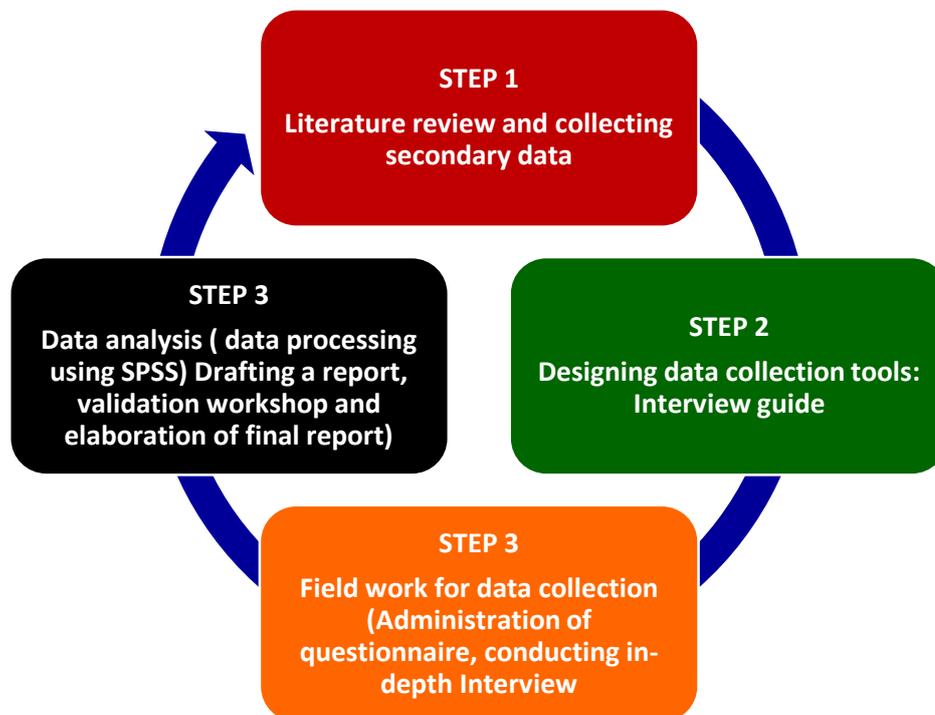
Figure 1: Implementation process

Target Groups

In this survey, the following categories of respondents participated;

- ❖ Tax accountants
- ❖ Clearing agents
- ❖ Transporters
- ❖ Individual taxpayers
- ❖ Corporate taxpayers (covering all sectors of the economy)

- ❖ Importers
- ❖ Exporters
- ❖ Parastatals and government departments
- ❖ Non-governmental and Diplomatic missions
- ❖ SMEs
- ❖ Cross-border traders

Sampling Techniques and Sample Size

Sampling Technique

Given the nature of data required to inform ZIMRA about customer perceptions regarding tax related services, both probability and non-probability sampling techniques were employed in selecting the respondents. Specifically, stratified random sampling(probability) and purposive (non-probability) sampling were used.

The advantages of using stratified random sampling include minimizing sample selection bias and ensuring certain segments of the population are not overrepresented or underrepresented. Stratified random sampling involves first dividing a population into subpopulations and then applying random sampling methods to each subpopulation to form a test group. In this case every ZIMRA client will be assigned to one of the 11 subpopulations: Tax accountants, clearing agents, Transporters, Individual taxpayers, Corporate taxpayers (covering all sectors of the economy), Importers, Exporters, Parastatals and Government departments, Non-governmental and Diplomatic missions, SMEs, Cross-border traders. Random sampling is then done for each subpopulation based on its representation within the population as a whole.

Thus stratified sampling ensures each subgroup within the population receives proper representation within the sample.

On the other hand, purposive sampling was used in selecting respondents at ZIMRA stations in the following categories; Individual taxpayers and Cross-border traders.

The main advantage of using purposive sampling is that it is cost effective.

The Survey Population and Sample Size

The sample size was determined by using the Tara Yamane formula at 95% confidence interval or 5% margin of error. This formula guarantees a sample size that is representative of the total population. The formula is given below.

$$n = \frac{N}{1 + N(e)^2}$$

Where; n = the sample size, N = the survey population size e = the level of precision or confidence level

Data Collection Approach

Secondary Data

A desk review was conducted through reviewing existing documents (Laws and orders, policies, reports and relevant books).

Primary Data

The primary data was collected through in-depth interviews and questionnaires.

In-depth interviews were conducted with key stakeholders.

Data Collection Tools

SPSS Zimbabwe employed a combination of approaches to gather the baseline data as explained below;

Questionnaires

SPSS Zimbabwe developed and administered the survey through a questionnaire. This was made up of standardized close-ended and open questions regarding the perceptions of customer satisfaction on services offered by Zimbabwe Revenue Authority. The tools developed in conjunction with ZIMRA technical team constituted the basis for the quantitative aspect of the survey.

Semi-Structured Interviews

In-depth interviews were also used to obtain information from key stakeholders to supplement quantitative data. Interviews were drawn from key ZIMRA stakeholders like, tax consultants, clearing agents, importers, exporters and representation of investors.

Recruitment and Training of Enumerators

To administer the questionnaire, research assistants were recruited and rigorously trained in data collection techniques. In this regard principal researchers went through the questionnaire and discussed each question in great detail to avoid any misinterpretation. The questionnaire was then pretested and necessary adjustments made before commencement of the survey.

Data Analysis

Qualitative data were collected using key informant interviews and analyzed qualitatively using thematic analysis. Quantitative data were analyzed using the SPSS software. It involved ascertaining overall level of Customer satisfaction looking at a set of variables representing characteristics of various dimensions of services offered by ZIMRA.

Developing the composite measure of customer satisfaction

ZIMRA like all modern organizations deem customer satisfaction central to the realization of its mandate. This justifies the philosophy underpinning customer orientation with the principle of continuous improvement. Yet customer satisfaction as a concept is quite elusive to measure and translate into measurable parameters. This justifies the methodology adopted by SPSS Zimbabwe to use customer perception as a basis to measure satisfaction.

For purposes of aggregation to achieve the composite measure of perceived customer satisfaction, SPSS Zimbabwe adopted the following principles as postulated by Grigoroudis (1999).

- The data of the problem or parameter being measured was based on the customers' judgment and was directly collected from taxpayers;
- Customer satisfaction measurement was treated as a multivariate evaluation since the global customer satisfaction depends on a set of variables representing characteristics of various dimensions of service offered by ZIMRA;

Presented diagrammatically, we obtained the overall perceived customer satisfaction by aggregating individual parameters presented in figure below.
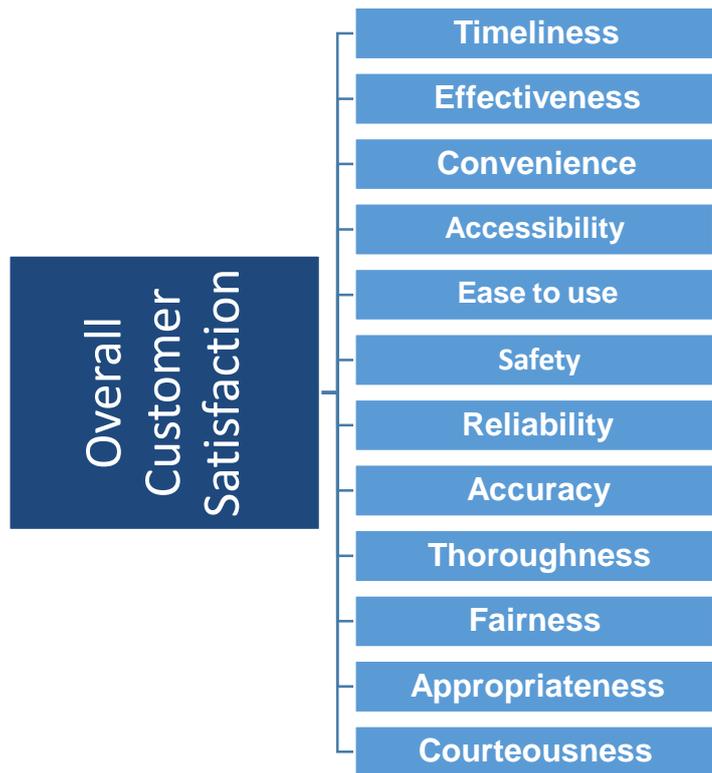
Figure 2: Customer satisfaction parameters

Presentation and discussion of findings

This section we look at the findings of the study firstly highlighting the sample structure.

The study covered all the ZIMRA stations, and the samples were drawn using proportionate to the size of the station. Results are show in the chart below with 30.7% of the sample being drawn from Kurima House, Beitbridge Border Post 11.4% and Forbes Border Post 5.6%.
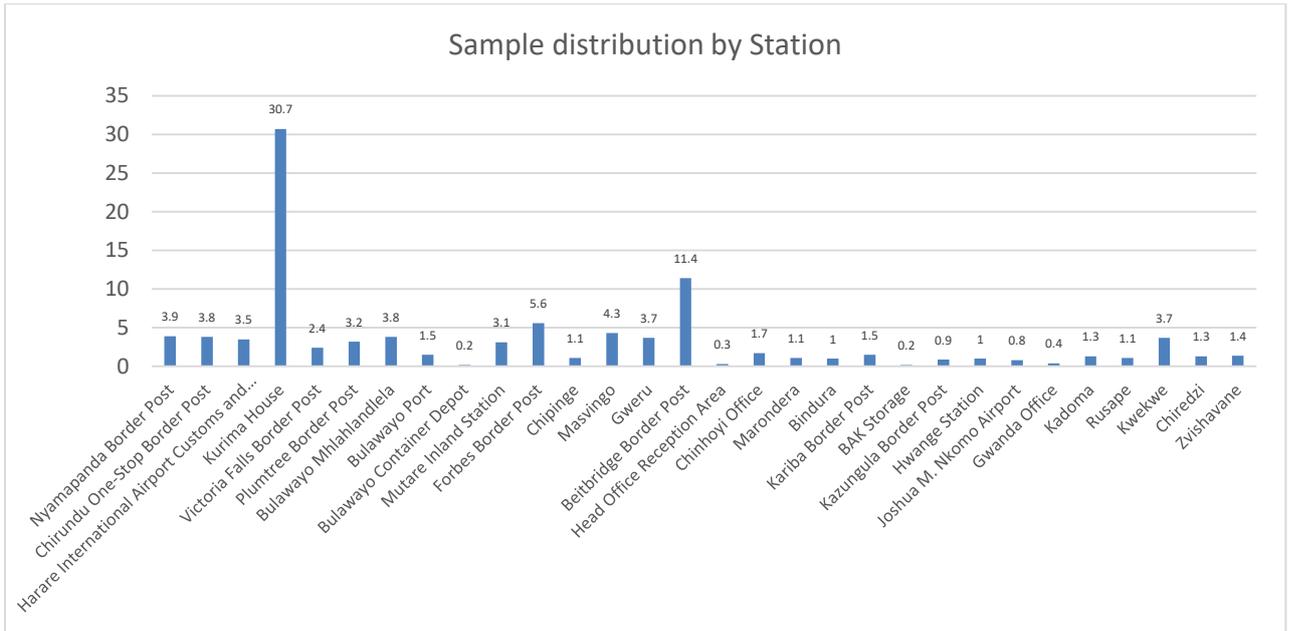
Figure 3: Sample distribution by station

The sectors covered by the study are varied ranging from tax accountants right up to education sector and the arts industry as shown by the chart below.
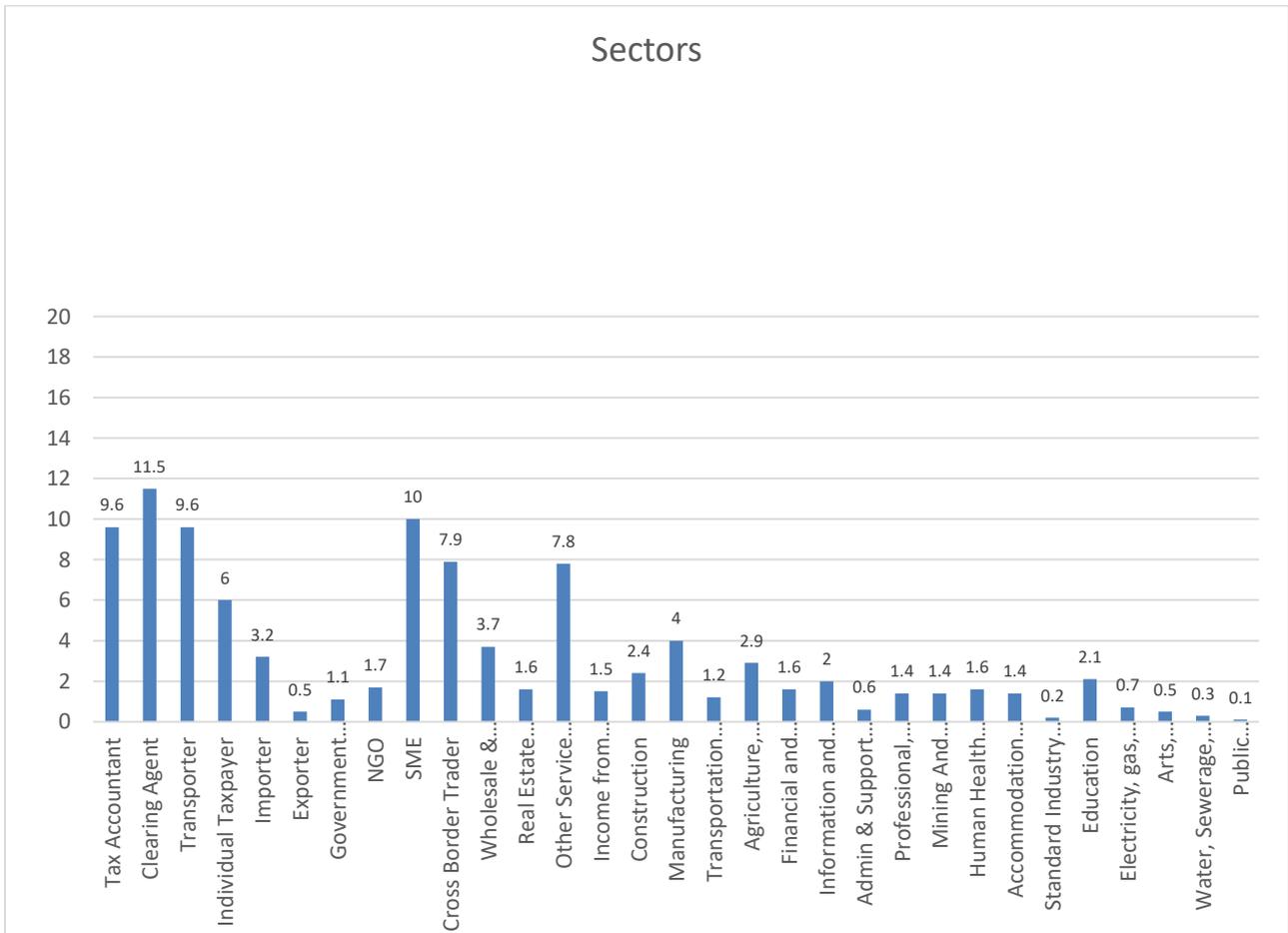
Figure 4: Sample distribution by sector

Gender of respondents

Figure 5 illustrates the gender of taxpayers who took part in the study.
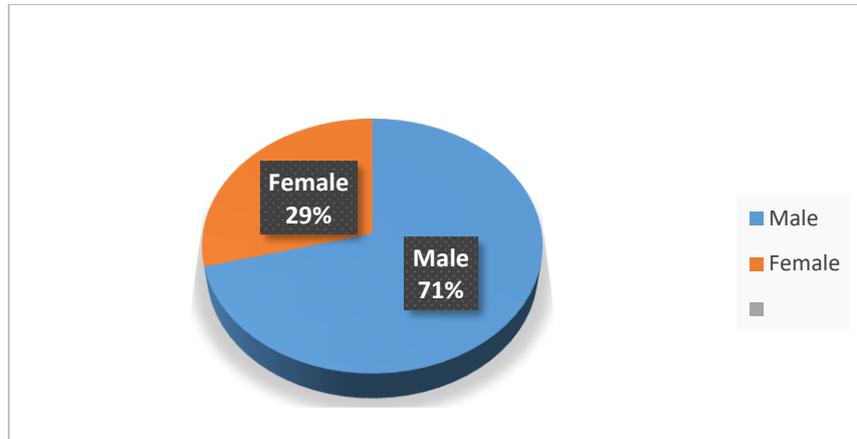
Figure 5: Respondent distribution by gender

As depicted by Figure 5 above, a proportion of 71% of respondents were males while 29% constituted females. Thus the majority of respondents were males.

Age category of respondents

Figure 6 below shows the distribution by age of the respondents.
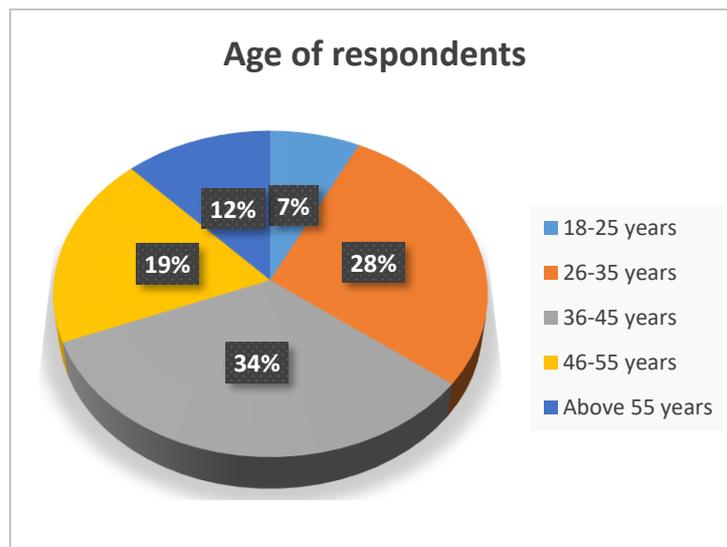
Figure 6: Respondent distribution by age

Figure 6 indicates that 7% of respondents were in the age range between 18 and 25 years,

28% were in the age range between 26 and 35 years while 33% were in the age range between 36 and 45 years. In addition, 19% of the respondents reported to be in the 46 to 55 years' age category whereas the remaining 12% of respondent were aged from 55 years and above. This generally shows that the majority of respondents who were involved in business of some sort are aged between 36 and 45 years.

Respondent distribution by level of education

The figure below indicates the distribution of the highest level of education attained by the respondents. This distribution starts from the primary school level up to the tertiary level.
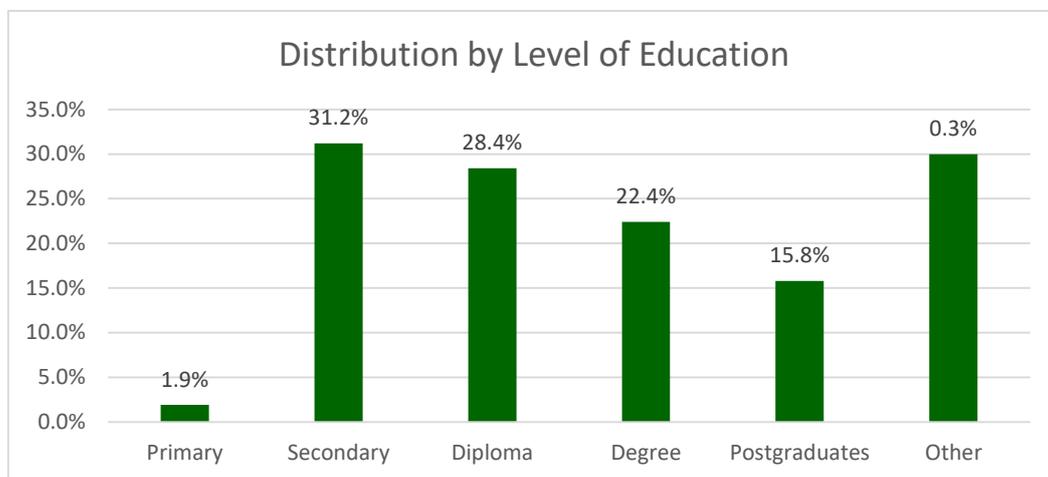
Figure 7: Respondent distribution by level of education

When asked about their highest level of education, about 2% had primary education. The majority of respondents (31.2%) completed their secondary education as shown in the figure above whilst 28.4 % of taxpayer respondents were diploma holders. In addition, 22.4% of respondents have completed their university degrees whilst 15.8% are postgraduates. On the other hand, a paltry 0.3% were in the 'other' category. These respondents could have attended vocational training schools.

Position in company
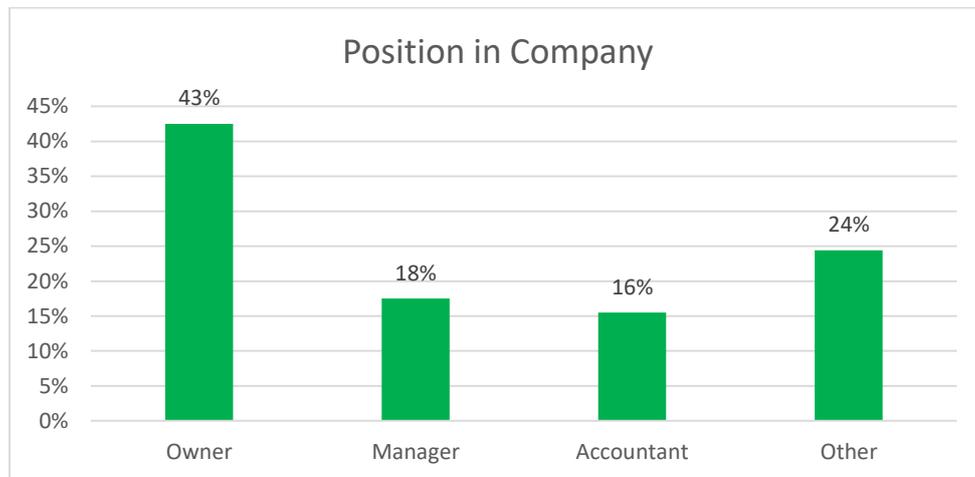
Figure 8: Respondent distribution by position in company

As depicted in the Figure 8 above, 43% of the respondents were owners of their businesses, 18% were in the managerial category and 16% were accountants. The remaining 24% were from various categories including cross border traders. Thus the majority of the respondents were business owners.

Effectiveness of ZIMRA tax awareness programs

Respondents were asked about their appreciation of the effectiveness of ZIMRA programs to disseminate information and the mean scores of the results are displayed in the table below.

Table 1: Effectiveness of ZIMRA tax awareness programs

	Effectiveness of tax related meetings	Effectiveness of education workshops	Effectiveness of sector specific workshops
Mean Score	3	3.11	3.01

From the table above, using a scale of 1 to 5 with 1 being strongly Agree and 5 being Strongly Disagree, it can be seen that the tax awareness programs currently in place are not being very effective. If the mean scores were above the value of 4 it would automatically imply high effectiveness of the programs. Thus the mean score for all the three types of programs offered by ZIMRA appear to be around 3 indicates moderate effectiveness.

Quality of service delivery

This section discusses the rating of ZIMRA employees in serving taxpayers particularly regarding staff adequacy, conduciveness of working hours, staff courtesy while dispensing services to taxpayers, their commitment and ability to perform services right the first time, their capacity to handle customers' needs, their commitment to make customers feel safe in their transactions and ability to dispense services as promised, their reliability and sincerity while dealing with customers, their competence to handle customers' complaints and their willingness to help customers.

From the results presented in the figure 9 below, 53.4% of taxpayers are satisfied with the sufficiency of ZIMRA staff at stations, 76.1% are satisfied with the conduciveness of working hours at various ZIMRA stations, 71% strongly feel that ZIMRA employees have the capacity to handle customers' needs and 81.2% confirmed satisfaction with the way ZIMRA employees communicate with them using their vernacular languages. On the other hand, timeliness and fastness of ZIMRA services were among the most poorly rated. Less than half of the respondents expressed satisfaction with the efficiency of ZIMRA's information and communication systems.

In comparison with ZIMRA's counterparts in the southern African region, only 29.4% of the taxpayers exuded appreciation of service quality in ZIMRA.

As depicted in the table below only 50.1% of respondents are satisfied with the accessibility of ZIMRA employees. In fact, taxpayers complained that ZIMRA employees are difficult to contact, they do not readily respond to phone calls.

At least 65% of taxpayers are satisfied with ZIMRA's physical facilities. However other taxpayers expressed disappointment with old furniture and old computers in other stations.
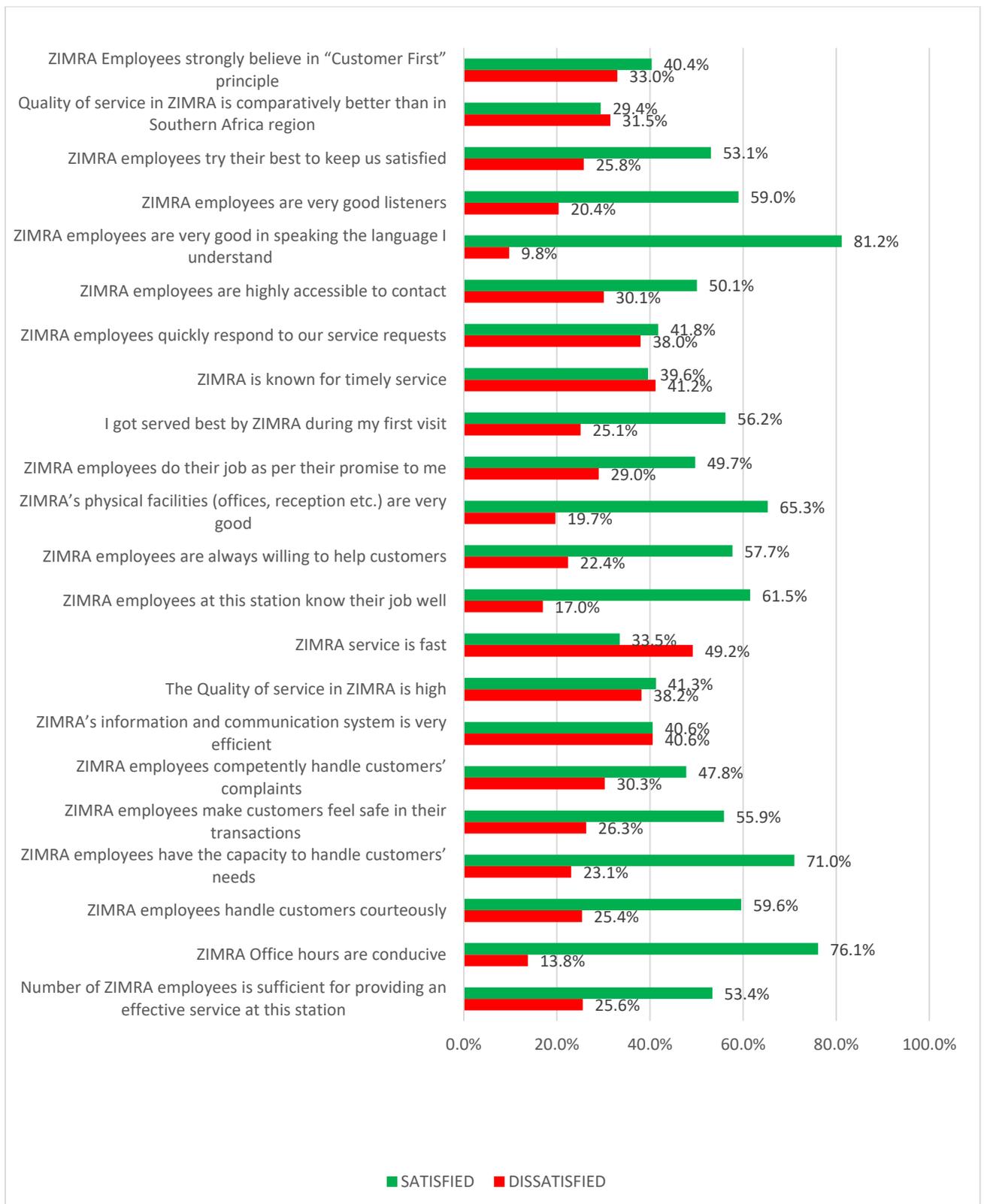
Figure 9: Overall question by question response

Station mean scores per question

In this section we look at the mean score for each question and compare the responses by

station. Just like above respondents were asked to rate the questions on a scale of 1 to 5. A mean score is then calculated for each question by station. Scores less than 3 imply dissatisfaction while scores above 4 indicates positive agreement with the attribute. Scores shaded in red indicates a score less than 3 while green shows scores greater than 4. Generally, looking at the results from table below, ZIMRA has been rated lowly on most of the attributes only scoring better on conduciveness of working hours in some stations outside the capital (Zvishavane, Gweru, Kariba Border post and Joshua Nkomo airport),

Detailed naZIMRAtives for each attribute are after the table.

Table 2: Station mean scores per question

Station	efficiency of employees at stations	Conduciveness of working hours	Employee courteousness	Employee capacity to handle customer	Employee commitment to make customers feel safe in	Employee competency in handling customer	Efficiency of ZIMRA information and communication	Level of quality of service
ZIMRA	3.29	3.68	3.33	3.37	3.29	3.15	2.93	2.98
Nyamapanda Border Post	3.42	3.77	3.71	3.74	3.80	3.71	3.59	3.49
Chirundu One-Stop Border Post	3.36	3.63	3.61	3.49	3.64	3.42	3.46	3.39
Harare International Airport Customs and Excise	3.08	3.46	3.17	3.27	3.20	3.02	2.82	2.77
Kurima House	3.39	3.79	3.37	3.41	3.23	3.16	2.70	2.84
Victoria Falls Border Post	2.88	3.35	3.26	3.23	3.24	3.02	2.84	2.81
Plumtree Border Post	2.96	3.46	3.56	3.60	3.63	3.11	2.96	3.18
Bulawayo Mhlahlandlela	3.09	3.52	3.19	3.06	2.84	2.82	2.67	2.72
Bulawayo Port	3.30	3.75	3.35	3.56	3.29	3.17	2.88	3.00
Mutare Inland Station	3.57	3.80	3.57	3.53	3.40	3.38	3.00	3.28
Forbes Border Post	3.25	3.94	3.77	3.70	3.83	3.66	3.71	3.59
Chipinge	3.75	3.90	3.85	3.90	3.65	3.70	3.25	3.50
Masvingo	3.24	3.73	3.29	3.28	3.41	3.17	2.92	2.92
Gweru	3.53	4.03	3.63	3.53	3.29	3.34	3.00	3.30
Beitbridge Border Post	2.74	3.14	2.49	2.76	2.77	2.50	2.62	2.58
Chinhoyi Office	3.52	3.66	3.60	3.39	3.29	3.29	2.84	2.97
Marondera	3.63	3.74	3.58	3.47	3.79	3.53	3.47	3.21
Bindura	3.47	3.94	3.41	3.56	3.18	3.12	2.53	2.88
Kariba Border Post	3.77	4.16	3.72	3.69	3.62	3.26	3.12	3.24
Kazungula Border Post	2.44	2.81	2.63	2.63	2.56	2.50	2.31	2.25
Hwange Station	3.59	4.06	3.88	3.81	3.88	3.63	3.44	3.69
Joshua M. Nkomo Airport	3.40	3.67	2.87	2.93	2.93	2.73	3.07	2.87
Gwanda Office	3.25	4.00	3.25	3.63	3.25	3.00	2.50	2.50

Kadoma	3.70	3.87	3.74	3.87	3.77	3.65	3.64	3.52
Rusape	3.65	3.85	3.75	3.80	3.65	3.60	3.30	3.25
Kwekwe	3.66	3.89	3.61	3.48	3.32	3.18	2.95	2.95
Chiredzi	3.79	3.88	3.50	3.67	3.54	3.21	2.96	3.33
Zvishavane	3.72	4.32	3.72	3.75	3.48	3.63	3.64	3.32

Efficiency of employees at stations

The overall score for sufficiency of employees at ZIMRA stations was 3.29. Victoria Falls Border Post, Plumtree Border Post, Beitbridge Border Post, and Kazungula Border recorded below the overall score.

Conduciveness of working hours

On the conduciveness of working hours, Gweru Station, Bindura Station, Hwange Station, Kariba Border Post and Zvishavane Station recorded the highest scores which were above the overall ZIMRA score of 3.68.

Employee courteousness

When asked about the courteousness of ZIMRA employees, the mean score for ZIMRA was 3.33 which is just on the middle were one would have expected a higher score. Beitbridge Border Post, Kazungula Border Post and Joshua M Nkomo Airport recording the least scores.

Employee capacity to handle customer needs

Beitbridge Border Post, Kazungula Border Post and Joshua M Nkomo Airport recorded poor scores when respondents were asked to rate the capacity of employees to handle customer needs. The organizational score on this attribute is 3.37 and no station managed to reach a score above 4.

Employee commitment to make customers feel safe in their transactions

Taxpayers were asked to express their feelings on the commitment of employees in making customers feel safe in their transactions and their competency in handling customer complaints. The average scores for these attributes were 3.29 and 3.15, respectively. Bulawayo Mhlahlandlela, Beitbridge Border Post, Kazungula Border Post and Joshua Nkomo Airport again scored poorly on these attributes . Their scores were below the average scores.

Efficiency of ZIMRA information and communication systems

As depicted in the figure above, there is a serious need for consideration on the efficiency of information and communication systems. Virtually all stations had very low scores on this question with 16 stations recording the worst scores. The average score for this question was 2.93 which is critically low. This implies that a lot needs to be done to ensure a smooth and

efficient flow of communication between taxpayers and ZIMRA.

Level of quality of service

When taxpayers were asked about the level of quality of service in ZIMRA, the majority expressed dissatisfaction as shown in the figure above. The average score for level of quality of service was critically low at 2.98. Almost half the number of the surveyed ZIMRA stations recorded the lowest scores.

Customer Care Attributes

Again the table is characterized by red buttons signifying low ratings from respondents. We however, have a few epochs of green found in few stations. Chipinge scored high on "staff job Knowledge" and "willingness to help customers". Nyamapanda Border Post, Marondera, and Kariba Border post had their facilities applauded. Kariba Border post and Hwange station were singled out as stations with customers following or adhering to service charter.

Beitbridge Border Post, Harare International Airport and Kazungula Border Post had scores of below 3 on most of the attributes of customer service as shown below.

Table 3: Station mean scores per question

Station	Speed of service	Staff job knowledge	Willingness to help customers	Ambiance of physical facilities	Employee adherence to service charter	Customer experience at first time visit	Timeliness of service	Quickness of response client service requests	Employee belief in "Customer First" principle
ZIMRA	**2.73**	**3.45**	**3.36**	**3.5**	**3.19**	**3.19**	**3.31**	**2.92**	**2.99**
Nyamapanda Border Post	3.30	3.74	3.74	4.20	3.54	3.90	3.52	3.61	3.62
Chirundu One-Stop Border Post	3.27	3.66	3.57	3.82	3.28	3.64	3.22	3.31	3.15
Harare International Airport Customs and Excise	2.53	3.60	3.32	3.11	3.12	2.98	2.73	2.83	2.92
Kurima House	2.60	3.43	3.28	3.45	3.13	3.17	2.74	2.82	2.88
Victoria Falls Border Post	2.58	3.29	3.44	3.23	3.16	3.30	2.65	2.79	3.05
Plumtree Border Post	2.74	3.61	3.63	3.37	3.25	3.44	2.56	2.91	3.09
Bulawayo Mhlahlandlela	2.36	3.04	3.06	3.25	2.78	3.04	2.39	2.60	2.64
Bulawayo Port	2.84	3.48	3.54	3.29	3.17	3.22	2.75	3.24	3.13

Station									
Mutare Inland Station	3.07	3.56	3.56	3.56	3.56	3.50	3.16	3.22	3.20
Forbes Border Post	3.03	3.82	3.74	3.97	3.63	3.72	3.55	3.61	3.58
Chipinge	3.60	4.10	4.00	3.55	3.75	3.85	3.60	3.60	3.45
Masvingo	2.70	3.45	3.33	3.84	3.18	3.44	2.99	3.11	3.04
Gweru	2.89	3.54	3.55	3.85	3.39	3.65	3.09	3.20	3.14
Beitbridge Border Post	2.37	2.97	2.80	2.85	2.71	2.88	2.74	2.61	2.73
Chinhoyi Office	2.61	3.70	3.57	3.58	3.40	3.55	3.19	3.16	3.14
Marondera	3.11	3.95	3.58	4.00	3.63	3.16	3.21	3.32	3.32
Bindura	2.82	3.41	3.35	3.24	3.18	3.35	2.71	3.00	2.88
Kariba Border Post	3.00	3.63	3.64	4.11	3.62	4.04	3.38	3.35	3.25
Kazungula Border Post	2.38	2.63	2.88	3.00	2.56	2.63	2.50	2.69	2.50
Hwange Station	3.31	3.88	3.94	3.69	3.88	4.06	3.63	3.63	3.56
Joshua M. Nkomo Airport	3.07	3.33	2.93	3.27	2.93	3.07	2.87	2.67	2.53
Gwanda Office	2.25	3.50	3.63	3.75	3.13	3.25	2.88	3.00	2.88
Kadoma	3.39	3.87	3.86	3.77	3.57	3.96	3.52	3.57	3.43
Rusape	3.20	3.75	3.70	3.90	3.80	3.90	3.40	3.65	3.60
Kwekwe	2.73	3.35	3.51	3.71	3.31	3.28	2.91	2.80	2.92
Chiredzi	2.67	3.79	3.58	3.42	3.29	3.29	2.96	3.17	3.21
Zvishavane	3.20	3.96	4.00	3.80	3.64	3.96	3.52	3.54	3.52

Speed of service and job knowledge

The results in the table above show that generally ZIMRA employees are slow in executing their duties. The majority of respondents expressed dissatisfaction on this attribute as shown by the overall poor score of 2.73. On staff job knowledge, the overall score is 3.45. Only Chipinge scored highest and this could be attributed to the low traffic of customers at the station.

Willingness to help customers

The overall score for staff willingness to help customers is 3.36. Chipinge and Zvishavane had the highest scores on this attribute. However, Beitbridge Border Post, Kazungula Border Post and Joshua Nkomo Airport had very scores on this attribute. In fact, respondents complained that ZIMRA employees are reluctant to assist clients, especially at border stations, and instead always refer them to agents for assistance.

Ambiance of physical facilities

When asked to comment on the appearance of ZIMRA physical facilities, only respondents from Nyamapanda, Marondera and Kariba Border Post expressed satisfaction with the

ambiance of the offices. This can be demonstrated by their associated scores which are above the 3.5 average scores. The rest of the respondents demonstrated dissatisfaction on the appearance of the physical facilities.

Employee adherence to service charter

In this study, respondents were asked to about ZIMRA employees keeping their promise in terms of service delivery. The average score for this attribute was 3.19 which is just above average. The average scores for Bulawayo Mhlahlandlela, Beitbridge Border Post, Kazungula Border Post and Joshua Nkomo airport were critically low.

Customer experience at first time visit

Taxpayers were asked about their experiences on their first visit to ZIMRA stations. Harare International Airport, Beitbridge Border Post and Kazungula Border Post recorded the lowest scores. This reflects that most respondents had their worst experiences on their first visits at these stations. On the other hand Kariba Border Post and Hwange stations had the highest scores which were above the organizational average of 3.1.

Timeliness of service

Respondents were prompted to rate on the timeliness of ZIMRA services. The overall score on this attribute was 3.31. Harare International Airport Customs and Excise, Kurima House, Victoria Falls Border Post, Plumtree Border Post, Bulawayo Mhlahlandlela, Beitbridge Border Post, Chiredzi, Gwanda and Kazungula Border Post had the recorded the worst scores with regards to timeliness of service. Respondents complained that employees at stations cause deliberate delays which eventually culminates in corrupt activities for one to get a speedy service. Some exporters dealing with perishables expressed bitterness on the speed of service at the borders.

Quickness of response to client service requests

Generally, taxpayers are of the opinion that ZIMRA's employees do not respond to customer queries in time. In fact, a good number of respondents highlighted that officers do not respond to their emails at all. Harare International Airport Customs and Excise, Kurima House, Victoria Falls Border Post, Plumtree Border Post, Bulawayo Mhlahlandlela, Beitbridge Border Post, Chiredzi, Gwanda, Kazungula Border Post and Kwekwe scored very on speed of response to customer queries. Information gathered from in-depth interviews reveal that ZIMRA does not have a customer complaints desk.

Employee belief in "Customer First" principle

As shown on the table above, there is a general feeling among respondents that ZIMRA employees do not believe in the 'Customer First Principle". This is supported by the mean overall score of 2.99. Harare International Airport Customs and Excise, Kurima House, Bulawayo Mhlahlandlela, Beitbridge Border Post, Kazungula Border Post, Joshua Nkomo Airport and Kwekwe recorded the lowest scores. Several respondents cited that ZIMRA employees are devoid of respect and always exude rudeness and arrogance in front of customers.

Employee's commitment to customer needs

Employee commitment to customer needs was also found to be low just on the half way point. The quality of service when compared with other regional counterparts, ZIMRA was rated very low 2.9 implying that their service is deemed poor. However, most stations were applauded for using languages understood by customers.

Table 4: Station mean scores per question

Statistics

Station	Quality of service in comparison with other regional counterparts	Commitment to keep customers satisfied	ZIMRA employees commitment to listen to customers	Use of language that customers can understand	Accessibility of ZIMRA employees
ZIMRA	**2.9**	**3.26**	**3.42**	**3.83**	**3.16**
Nyamapanda Border Post	3.42	3.71	4.33	4.67	3.77
Chirundu One-Stop Border Post	3.36	3.43	3.58	3.90	3.49
Harare International Airport Customs and Excise	2.72	3.13	3.47	3.95	3.17
Kurima House	2.74	3.15	3.34	3.83	2.91
Victoria Falls Border Post	2.83	3.21	3.09	3.74	3.30
Plumtree Border	3.00	3.40	3.63	3.96	3.42
Bulawayo Mhlahlandlela	2.62	2.96	3.09	3.22	2.62
Bulawayo Port	3.05	3.26	3.52	3.88	3.13
Mutare Inland Station	3.11	3.51	3.49	4.04	3.42
Forbes Border Post	3.51	3.69	3.87	3.99	3.81
Chipinge	3.35	3.79	3.85	4.00	3.60
Masvingo	3.09	3.35	3.48	3.97	3.33
Gweru	2.88	3.52	3.42	3.95	3.42
Beitbridge Border Post	2.53	2.89	2.97	3.33	2.72
Chinhoyi Office	3.07	3.42	3.58	3.80	3.26
Marondera	2.37	3.68	3.79	4.00	3.58
Bindura	2.65	3.41	3.53	4.06	3.47
Kariba Border Post	3.16	3.44	3.56	4.19	3.48
Kazungula Border Post	2.56	2.50	2.81	3.44	2.44
Hwange Station	3.19	4.00	3.88	4.00	3.81
Joshua M. Nkomo Airport	3.13	2.93	2.93	3.27	2.93
Gwanda Office	2.86	3.00	3.13	3.63	3.25
Kadoma	3.39	3.78	3.65	3.96	3.65
Rusape	3.55	3.65	3.65	4.15	3.80
Kwekwe	2.77	3.29	3.52	3.94	3.32
Chiredzi	3.13	3.21	3.42	3.88	3.50
Zvishavane	3.44	3.88	3.92	4.04	3.64

Quality of service in comparison with other regional counterparts

Respondents were also asked to rate ZIMRA's quality of service in comparison with its counterparts in southern Africa. The majority of respondents rated the quality of service in ZIMRA to be below accepted standards. The overall score on this feature is critically low at 2.99. Harare International Airport Customs and Excise, Kurima House, Victoria Falls Border Post, Bulawayo Mhlahlandlela, Gweru, Beitbridge Border Post, Kazungula Border Post, Gwanda Office and Kwekwe had the lowest scores which we below the overall score.

Commitment to keep customers satisfied

Taxpayers were asked to rate their level of satisfaction with ZIMRA's employees' commitment to keep customers satisfied. Hwange station had the highest score above the overall score of 3.26. Conversely, Bulawayo Mhlahlandlela, Beitbridge Border Post, Kazungula Border Post and Joshua M. Nkomo Airport had scores below 3.26.

ZIMRA employees' commitment to listen to customers

As depicted in the table above, Beitbridge Border Post, Kazungula Border Post and Joshua Nkomo airport recorded the worst mean scores. The average score on this attribute is 3.42. Only Nyamapanda Border Post recorded the highest score. This shows that respondents in general feel that ZIMRA employees are not willing to listen to customer concerns. In fact, a lot of respondent complained that ZIMRA officers always treat taxpayers with suspicion and as a result they are not willing to listen to any grievances put forward.

Use of language that customers can understand

When respondents were asked if they understood the language used by ZIMRA employees, almost all of them confirmed that they had no problems with the languages used at stations. Most of the stations scored high on this attribute although Bulawayo Mhlahlandlela had the lowest score. This could be attributed to the fact that Ndebele and Shona are the two major languages used in Bulawayo.

Accessibility of ZIMRA employees

During the survey respondents were asked about the accessibility of ZIMRA employees. Most respondents complained that ZIMRA officers were difficult to contact especially through telephone. They said that ZIMRA telephones always go unanswered. Also respondents complained that in most stations employees abandon their duties during lunch hour.

Rating of staff commitment in serving customers

The table below illustrates the mean scores of ZIMRA services.

Table 5: Rating of staff commitment in serving customers

	Refunds within the stipulated time	Release of imported goods from customs	Customs and border posts related services	Sensitization of taxpayers through tax education
Mean	2.68	2.88	2.82	3.03

The statistics from the table above show that taxpayers are generally not satisfied with the current refund system, release of imported goods from customs, customs and border posts related services and sensitization of taxpayers through tax education. The tables below show the taxpayer responses to the above mentioned services.

Table 6: Refunds within stipulated time

Refunds within the stipulated time						
Very satisfied	Satisfied	Satisfaction	Neutral	Dissatisfied	Very Dissatisfied	Dissatisfaction
29%	13.9%	**42.9%**	46.7%	21.4%	15.1%	**36.5%**

In this survey, 42.9 % of the respondents were satisfied with refund of excess payment while 36.5% of the taxpayers expressed dissatisfaction. They reported that ZIMRA does not refund excess payment easily since the process is time consuming. The remaining 46.7% were non-committal to comment on the refund system. Therefore, ZIMRA should undertake sensitization campaign on refund of excess payment so that taxpayers cannot become victims due to the lack of information.

Table 7: Release of imported goods from customs

Release of imported goods from customs						
Very satisfied	Satisfied	Satisfaction	Neutral	Dissatisfied	Very Dissatisfied	Dissatisfaction
2.4%	19.4%	**21.8%**	51.8%	17.5%	8.9%	**26.4%**

In regard to release of imported goods from customs, 21.8% of the taxpayer respondents expressed satisfaction with the way the service is provided whereas 26.4% expressed dissatisfaction. The remaining 51.1% did not provide any information regarding their level of satisfaction.

Table 8: Sensitization of taxpayers through tax education

Sensitization of taxpayers through tax education						
Very satisfied	Satisfied	Satisfaction	Neutral	Dissatisfied	Very Dissatisfied	Dissatisfaction
3.9%	28.1%	32%	42,2%	18.9%	6.9%	25.8%

As depicted in the table above, 32% of taxpayers were satisfied with sensitization through tax education whereas 25.8% expressed dissatisfaction with the service. The remaining 42.2% of taxpayers were neutral and did not disclose any information on their level of satisfaction on sensitization through tax education.

Customs and border posts related services

Table 9: Customs and border post related services

Customs and border posts related services						
Very satisfied	Satisfied	Satisfaction	Neutral	Dissatisfied	Very Dissatisfied	Dissatisfaction
2.2%	22.6%	24.8%	41.6%	22.3%	11.3%	33.6%

When asked about their level of satisfaction with customs and border posts related activities, 24.8% of the respondents expressed satisfaction with the services whereas 33.6% were not satisfied. As shown in the table above, 41.6% of the respondents were neutral.

Voluntary compliance

Respondents were asked if they paid their taxes, reported correctly and performed the filing of their tax returns without being reminded by the authority. The figures below illustrate taxpayers responses in fulfilling the aforementioned activities without being reminded.

Filing of tax returns without being reminded
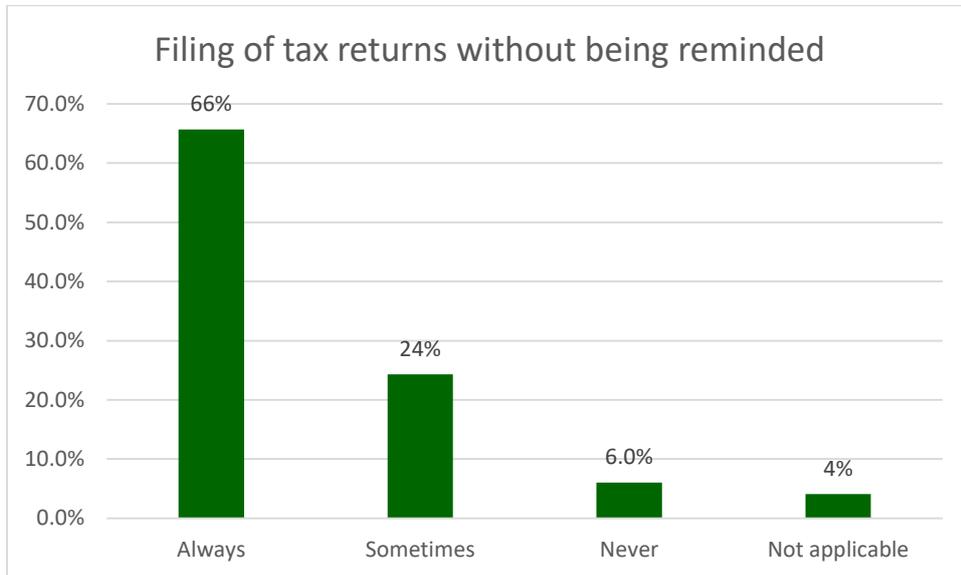
As indicated in figure 10 above, when taxpayers asked about whether they do filing of tax returns without being reminded, 66% percent confirmed that they always do filing of tax returns while 24% of the respondents sometimes do filing of tax returns. On the other 6% taxpayers confirmed that they never do filing of tax returns. However, 4% of the respondents were not willing to disclose their status on the subject.

Table 11: Payment of taxes without being reminded

Payment of taxes without reminders
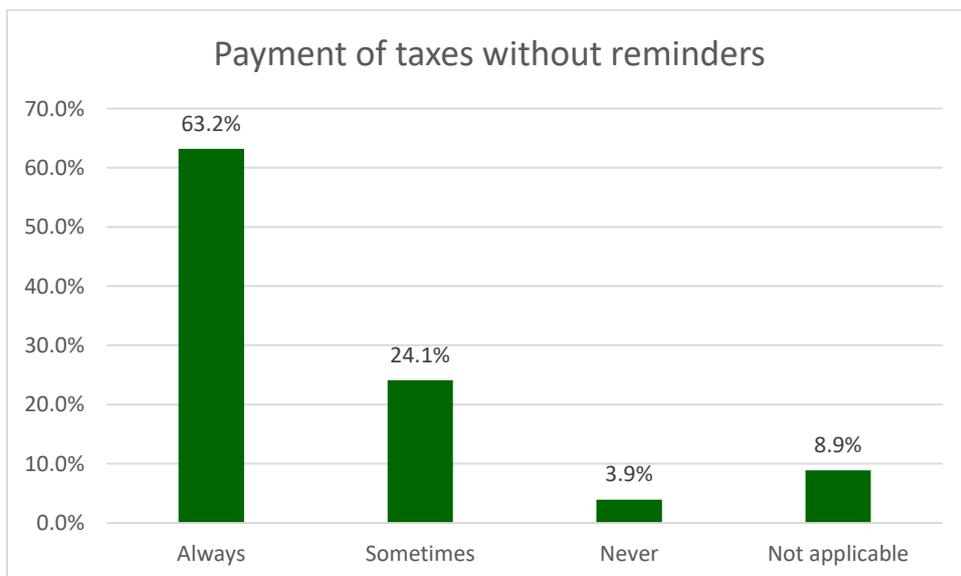
When taxpayers were asked if they always paid taxes without being prompted, 63.2% reported always, 24.1 % reported sometimes and 3.9% reported never. Conversely, 8.8% chose not to disclose their status.

Table 12: Reporting correctly
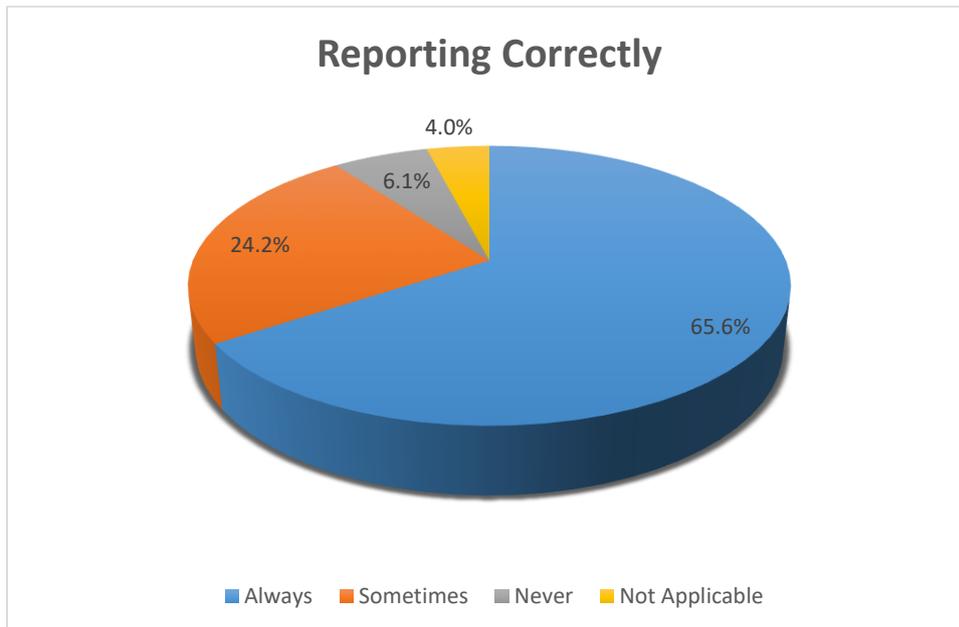
As indicated in the figure above, 65.6% confirmed that they always report correctly without being reminded whereas 24.2% revealed that they sometimes report correctly. 4% of the respondents were not at liberty to disclose their status on the subject. The remaining 6.1% confirmed that they never report correctly.

Challenges faced by users of fiscal devices

The figure below illustrates the challenges faced by users of fiscal devices.

Challenges faced by users of fiscal devices
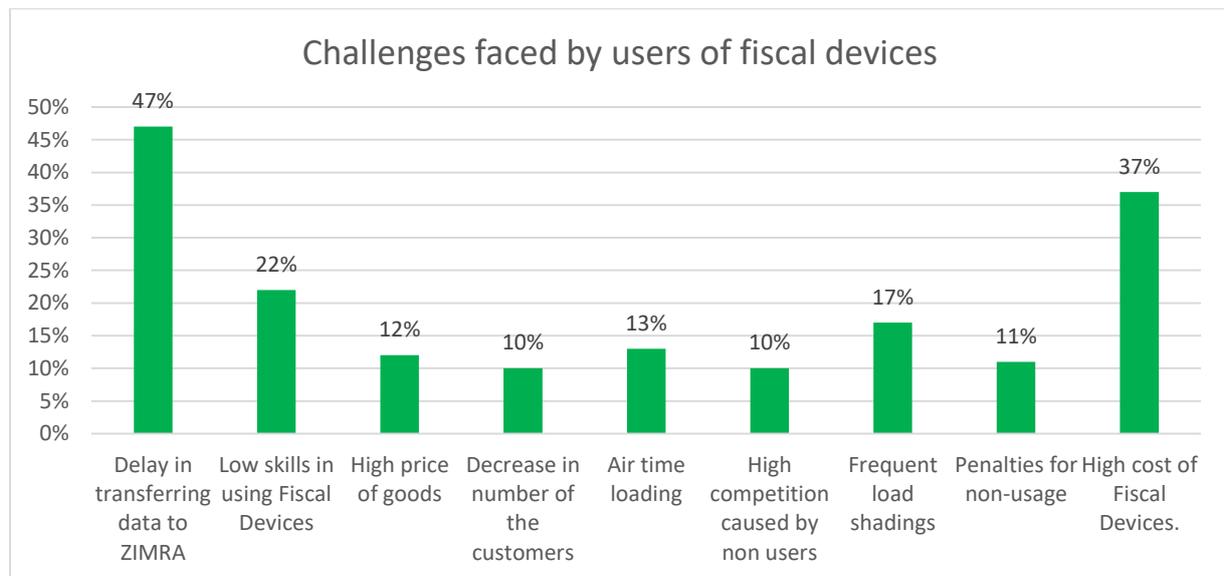
When asked about the challenges they face when using Fiscal Devices, 47% of the users indicated that fiscal devices have the problem of delaying in transferring data to ZIMRA and on the other hand 37% of the users cited the high cost of using fiscal devices. As indicated in the table above, 22% of the users reported that they had low skills in using Fiscal Devices. Some respondents cited frequent load shading as a major problem faced by users. This was reported by 17% of the users. About 12% of the users complained that prices of goods are expensive when using fiscal devices and as a result they face stiff competition from non-users of Fiscal Devices. Airtime loading and decrease in number of customers were also reported as some of the challenges faced by users of fiscal devices.

Some of the challenges highlighted by taxpayers are that the devices frequently malfunction and sometimes they duplicate transactions. Also the devices do not automatically update in the event of electricity shut down. Another common challenge cited by users of the device is that the device does not work when there is no electricity. Taxpayers reported that the devices always delay in printing receipts and that sometimes it does not print at all. A few respondents complained that installation of the devices takes too much time.
However almost 50% of the users confirmed that they had no problem in using Fiscal Devices.

Overall respondent rating of ZIMRA service delivery

Table 14: Overall service delivery rating
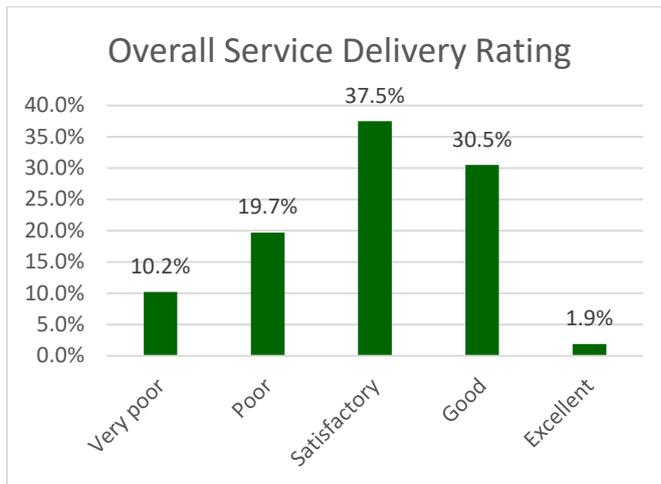
In fact, as the above indicates, when respondents were asked to rate the overall service delivery in ZIMRA roughly 2% reported excellent whereas 30.5% reported good and 37.5% reported satisfactory. On the other hand, 19.7% and 10.2% reported poor and very poor respectively.

Taxpayer rating on corruption level in ZIMRA.

Respondents were asked to rate the level of corruption in ZIMRA on a 5-point scale from 0 through 3.925 where 0 indicated absence of corruption and 5 indicated high level of corruption. The table below shows the mean scores of stations where prevalence of corruption is more pronounced.

Table 15: Rating of corruption level in ZIMRA

ZIMRA	3.51
Beitbridge Border Post	4.78
Kazungula Border Post	3.42
Harare International Airport Customs and Excise	3.92
Kurima House	3.54
Victoria Falls Border Post	3.56
Plumtree Border Post	3.42
Chirundu Border Post	4.25
Nyamapanda Border Post	2.37
Forbes Border Post	3.70

The overall mean score for the level of corruption in ZIMRA is 3.51. This question was targeted for those stations that were busy and the ones that had a bigger physical interaction with customers, that is at Border Stations and Airports, Results indicate that there is still high levels of corruption within ZIMRA as reported by their clients. The major reasons for Corruption at these stations is the delays that customers live and hence because they want to move fast they end up initiating corrupt tendencies. However, further research needs to be done to establish the source of corruption within the Organisation.

Surprisingly, Nyamapanda Border Post had a non-significant lower Corruption score compared to other Border stations. Kazungula Border Post and Plumtree Border Post both scored 3.32. Results from the table above show that corruption level is very high at Beitbridge Border Post (4.78) with Chirundu Border Post taking the second position with a corruption Score of 4.25. Kurima House and Harare International Airport also weighed in with higher levels of corruption.

Challenges faced by taxpayers at ZIMRA stations

Taxpayers face a lot challenges while requesting for services from ZIMRA. Some of these challenges include poor service delivery, insufficient knowledge and skills of some ZIMRA employees, congestion of people, network challenges, the problem of refund of excess payment, the shortage of ZIMRA employees at some stations, high taxes and penalties and the problem related to the use of fiscal devices. Each of the above challenges is explained below.

Poor service delivery

As reported by participants, one of the challenges faced by taxpayers while requesting for services from ZIMRA is poor service delivery. The problem of poor service delivery was reported by many respondents. It has been widely mentioned that customer care is not sufficient in virtually all ZIMRA stations.

Insufficient knowledge and skills of some employees

Even if the majority of taxpayers are of the view that ZIMRA employees have necessary knowledge and skills, some taxpayers reported that some ZIMRA employees do not have necessary knowledge and skills. Participants reported that when they ask some information to ZIMRA employees, some of those employees fail to give accurate and updated information related to what they are asked. This means that there are some ZIMRA employees who are not aware of all services provided by ZIMRA. Also some respondents highlighted that some of the ZIMRA officers in certain stations were merely students who insufficient knowledge and

skills of tasks.

Congestion of people

In this survey, it was reported at some ZIMRA offices, there are so many people on queue waiting for ZIMRA services. This was reported by a large number of participants.

Network Challenges

Network is a problem which was reported by the majority of respondents. On this issue, it was reported that when they go to request for services from ZIMRA, they tell them that network is very slow or that there is no network. When there is no network, many taxpayers go back home without getting services that they need. The main consequence for this issue, is that people spend their time and some of them delay to get services. However, it was reported that when taxpayers do not meet deadline due to the lack of network connection, ZIMRA does not tolerate taxpayers since they have to pay taxes with fine. Taxpayers complain about such penalties since the emanates slow connection of ZIMRA.

The problem of refund of excess payment

It was reported that refund of excess payment is time consuming. Some taxpayers reported that when there is excess payment, refunding is very difficult since the process is too long and some taxpayers decide to give up.

Shortage of ZIMRA employees at some stations

Most respondents cited shortage of ZIMRA employees in some stations especially at border posts as a serious hindrance to quality service delivery. The shortage of ZIMRA employees leads to congestion since there are so many taxpayers who are on queue and sometimes people do not meet the deadline. Due to the shortage of ZIMRA employees at some stations, taxpayers spend much of their time requesting for services. Additionally, it was reported that when taxpayers do not meet the deadline, they are given some penalties.

High taxes and penalties

Taxpayers complain that taxes and penalties are too high as compared to their income. Also, taxpayers are not satisfied with penalties for non-usage of fiscal devices. On this issue, it was reported that some people fail to pay penalties and suggest stopping the business.

Problems in using fiscal devices

Participants reported that there are some problems in using FISCAL DEVICES. For example, there are those who said that they do not have knowledge and skills in using it and the other problem is related to its cost. On this issue, participants reported that fiscal devices are

expensive (high cost). Another problem is related to its maintenance. Participants reported that when it is not working, its maintenance is not easy because they have to look for the company which provided that fiscal so that it can be in charge of maintenance and reparation and this comes with a cost. It was also reported that fiscal devices delay to report data to ZIMRA.

Proposed suggestions for improvement

Sensitizing ZIMRA employees to improve service delivery
It was reported that some ZIMRA employees are accused of poor service delivery. In order to cope with this challenge, those ZIMRA employees should deliver good service. On this issue, ZIMRA employees should give information to taxpayers related to the service that they want to request. Taxpayers should be treated as stakeholders of ZIMRA. Therefore, good service delivery is a key to the sustainable development since through good service delivery, taxpayers will feel more responsible, give taxes on time and this will minimize cases of penalties towards taxpayers.

Review of taxes and penalties

In this survey, it was found that taxpayers are not satisfied with taxes and penalties which they view as punitive. Therefore, ZIMRA should consider reviewing these taxes and penalties since there are some taxpayers who may run out of business due to high penalties.
Tax information dissemination
It was found that some taxpayers do not have enough information related to tax. The lack of information may lead to delay in paying taxes and sometimes they may face penalties. The provision of information towards taxpayers will help them to have deep understanding of tax related issues and this will reduce cases of delaying to pay taxes and penalties.

Solving fiscal device related problems

It was pointed out that there are problems related to the use of fiscal devices. One of them is lack of knowledge in using the machine. For this reason, ZIMRA should extensively train taxpayers using fiscal device on its use. It was also found that fiscal devices are expensive. Therefore, fiscal devices should be provided at low price and its reparation and maintenance should be for free of charge. Since it was also found that sometimes fiscal devices delay to report data in ZIMRA, there should be close collaboration between taxpayers and ZIMRA in order to make sure that the fiscal device is reporting.

Increasing the number of ZIMRA employees at stations

ZIMRA should increase the number of its employees at stations especially during peak periods to curb congestion. This will also reduce the number of taxpayers who delay to pay taxes.

Solving e-filing challenges

Due to a large number of taxpayers who complain about e-filing challenges, ZIMRA should reinforce its network so that it can cater for everyone during working hours. This will enable taxpayers to submit their forms within the stipulated periods and consequently decrease the number of people facing penalties. This will also reduce congestion at ZIMRA offices.

ZIMRA website

The website should always be up to date with upcoming events so that taxpayers are not misinformed.

Satisfaction Index

Customer satisfaction has always been crucial to the health and growth of a business – but in this age of social media, unhappy customers wield greater power than ever before. An angry tweet, blog post, or Facebook rant may go viral, causing irreversible damage to a brand. On the flip side, satisfied customers – your brand "ambassadors" – often promote and recommend their favourite businesses to others, increasing both loyalty and revenue. In this study customer satisfaction was determined using the model below.
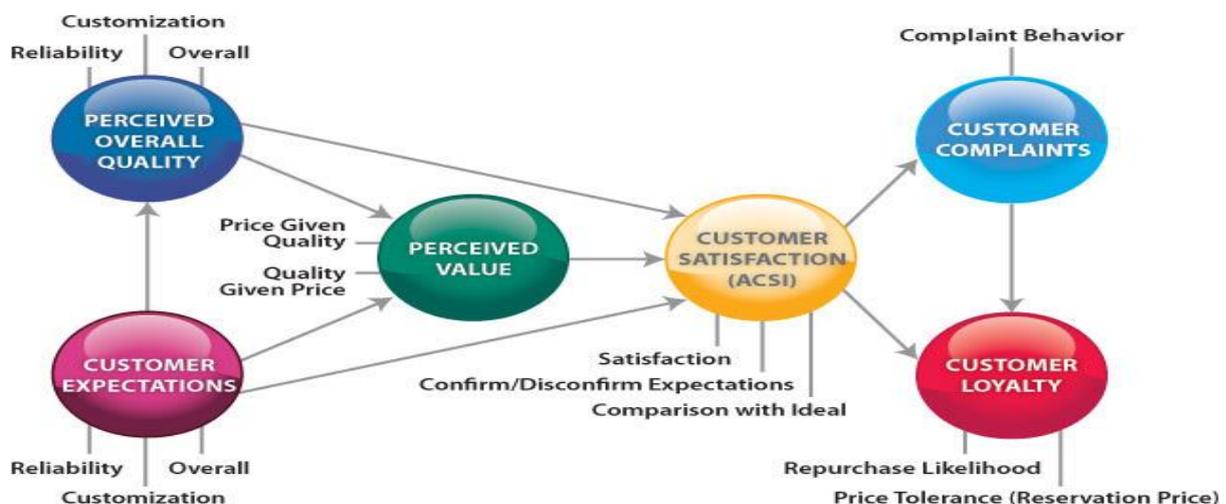
The calculation was then based on the customer satisfaction formula:

$$CSI = \frac{\sum(W * R)}{\sum(W * Rmax)} * 5$$

W – Weightage of parameter in the customer feedback form

R – Rating by customer

Rmax - Maximum weightage

Here CSI measured in a scale of 5. That's why *5 in the formula

The customer satisfaction for ZIMRA was:

67%

A number of stations recorded customer satisfaction below the organization's index of 67. The graph below shows all the satisfaction levels by station.

Satisfaction scores by station
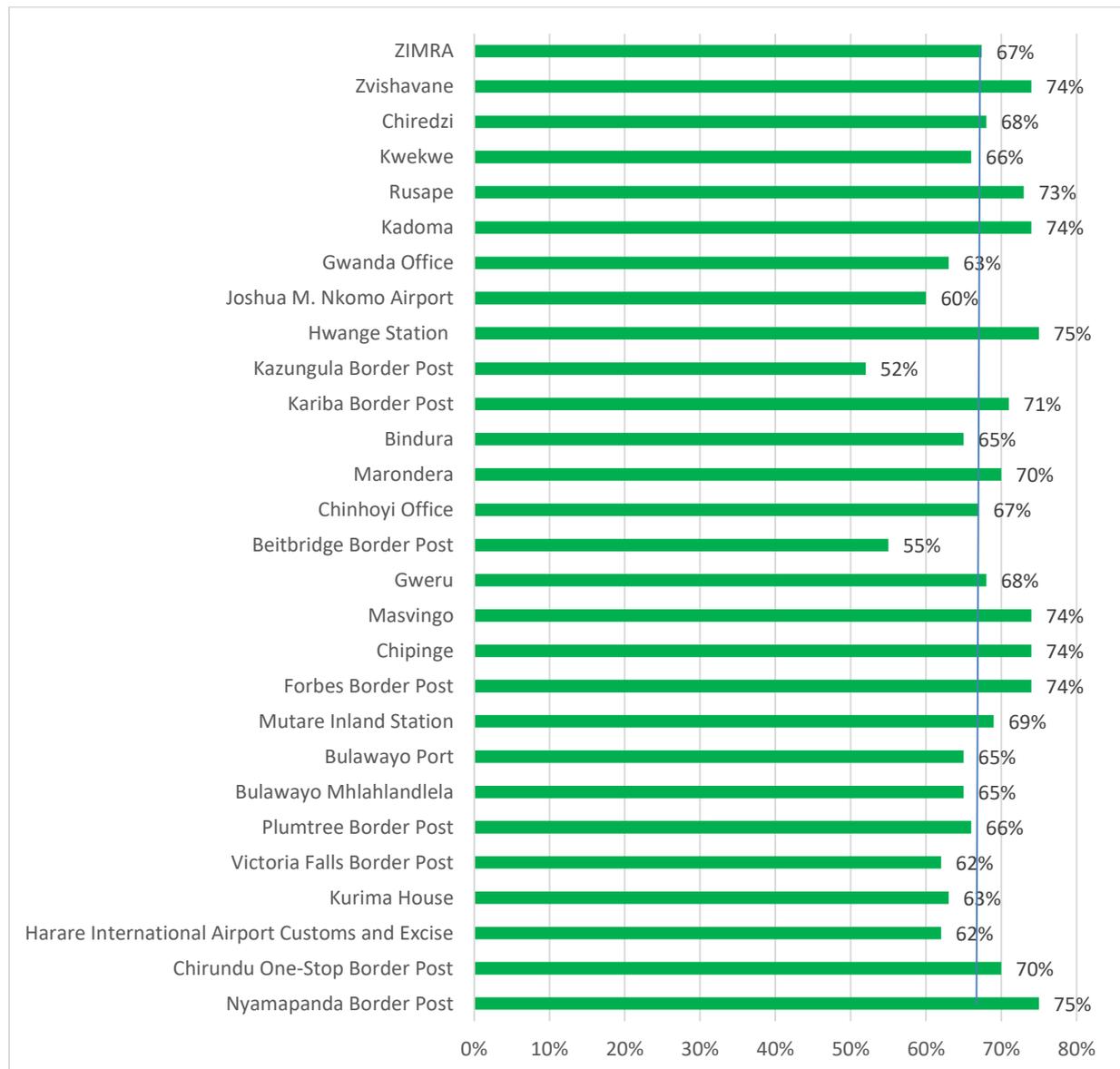
Figure 10: Satisfaction scores by station

Figure 10 above shows that Nyamapanda Border Post and Hwange station both recorded 75% which is the highest satisfaction score followed by Forbes Border Post, Chipinge, Kadoma and Zvishavane which all recorded 74%. Beitbridge Border Post (55%), Kazungula Border Post (52%) and Bulawayo Mhlahlandlela (58%) had the lowest satisfaction scores which were below 60%.

Conclusions

From the above findings, the following conclusions can be drawn;

vi. In general, all categories of taxpayers appreciated the quality of services provided by ZIMRA. However, dissatisfaction was noted particularly in poor e-services platform and customer care as reflected in the behavior of the tax enforcement officers. It was widely reported that some of the officers act rudely and arrogantly.

vii. Further still, findings indicate that the level of adherence to the ZIMRA Service Charter standards is low. Whereas certain services have specific timelines within which to be delivered, this was actually contrary to the experience of the taxpayers regardless of the category of taxpayers. This creates an atmosphere of mistrust on the service provider.

viii. Also taxpayers face challenges such as internet outages, delay in getting feedback from ZIMRA in case one requested for or claimed anything; lack of adequate information about taxation, long queues especially at border stations, as some of the drawbacks in effective service delivery.

ix. Some taxpayers operate without fiscal devices which undermines the purpose of the initiative thus giving the impression of discrimination among customers.

x. Discrepancy in tax assessment: at times ZIMRA employees use their own discretion to levy taxes which causes conflict between ZIMRA and taxpayers. As such taxpayers blame the individual staff members and consider this as injustice.

xi. Taxpayers especially at border posts experience delays in clearing; a situation that was they viewed as deliberately orchestrated to force them to resort to bribery for one to access quick service.

xii. Corruption remains ZIMRA's big challenge. Taxpayers complain of corruption in ZIMRA especially at border posts. The said that officers intentionally lengthen the clearing processes, e.g. vehicle clearance, so that one is forced to fork out money for the process to be accelerated.

Recommendations

In order to meet customers' expectations, improvement in the quality of services is imperative. Accordingly, the following recommendations were suggested;

vii. There is urgent need for system upgrade so that the e-filing system becomes efficient.

viii. The authority should add more employees at stations which are short of staff like border posts.

ix. ZIMRA needs to train their staff in customer care. This would assist in improving the way they handle customers.

x. ZIMRA employees should adhere to their service charter standards.

xi. ZIMRA should strengthen the outdoor sensitization campaigns to reach the wider community. This will boost tax compliance.

xii. There is need for continuous staff training to acquaint ZIMRA employees with work associated challenges and orient new employees to the tasks ahead of them.

xiii. ZIMRA should have a zero tolerance to corruption especially at border posts. There is urgent need to implement internal investigations so that the culprits can be exposed.

xiv. ZIMRA call centres should always be manned so that employees are available to address customer requests at any given time during working hours including lunch time.

xv. Issuance of tax clearance certificate should be done without stringent measures to allow businesses to continue with their operations.

xvi. Employees should respond promptly to customer requests.

xvii. ZIMRA should embrace modes of payment that are currently in use e.g. Ecocash.

xviii. The authority should take advantage of various social media platforms in disseminating tax information to its customers. WhatsApp, Facebook and SMS services can be utilized in this regard.

xix. Transparency is of paramount importance to taxpayers and as a result ZIMRA should furnish clients with statements of transactions upon request.

xx. ZIMRA should extend the submission deadlines to cater for clients who fail to make it on the e-services platform during peak periods.

xxi. The authority should regularly hold sector specific tax education workshops

xxii. Decision making should be decentralized to save customers the cost of travelling to Harare to have their grievances resolved.

xxiii. Document handling should be done with utmost care to avoid loss of important

information which culminates in conflicts among taxpayers and ZIMRA.

xxiv. Tax awareness programs should be carried out in all parts of the country rather than restricting them to major cities and towns. This will enhance tax compliance and boost revenue collection.

xxv. All employees at stations should have name tags so that they can be easily identified. This can also help in reporting cases of corruption.

xxvi. ZIMRA should cooperate with its stakeholders and consider their suggestions seriously.

INTRODUCTION: Hello, my name is …... I work for SPSS ZIMBABWE, an independent market research company. In a bid to evaluate the service delivery function within ZIMRA, we are conducting a Customer Satisfaction Survey targeting taxpayers and other stakeholders' perceptions and opinions of the institution. The findings of this research will be used as a reference in prioritising areas for improvement within ZIMRA. It is in this regard that we kindly seek your contribution to this survey by responding to this questionnaire.

You can be assured that responses obtained from this exercise will be treated with utmost confidentiality and will only be used for the purposes of this research.

SECTION A: Quality of service delivery

1. **How effective are ZIMRA programs in disseminating information to customers about taxes and tax related issues**
   5=Excellent; 4= Good 3= Not Sure 2=poor 1=Very Poor

Programs	Excellent	Good	Not Sure	Poor	Very Poor
Tax related meetings					
Education workshops					
Sector specific workshops					

2. **How well do you agree with the following statements?**

Statement	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
Number of ZIMRA employees is sufficient for providing an effective service at this station					
ZIMRA Office hours are conducive					
ZIMRA employees handle customers courteously					
ZIMRA employees have the capacity to handle customers' needs					

ZIMRA employees make customers feel safe in their transactions				
ZIMRA employees competently handle customers' complaints				
ZIMRA's information and communication system is very efficient				
The Quality of service in ZIMRA is high				
ZIMRA service is fast				
ZIMRA employees at this station know their job well				
ZIMRA employees are always willing to help customers				
ZIMRA's physical facilities (offices, reception etc.) are very good				
ZIMRA employees do their job as per their promise to me				
I got served best by ZIMRA during my first visit				
ZIMRA is known for timely service				
ZIMRA employees quickly respond to our service requests				
ZIMRA employees are highly accessible to contact				
ZIMRA employees are very good in speaking the language I understand				
ZIMRA employees are very good listeners				
ZIMRA employees try their best to keep us satisfied				
Quality of service in ZIMRA is comparatively better than in Southern Africa region				
ZIMRA Employees strongly believe in **"Customer First" principle**				

How satisfied are you with the following services?

	Very Dissatisfied	Dissatisfied	Satisfied	Very Satisfied
Refunds within the stipulated time				
Release of imported goods from customs				
Sensitization of taxpayers through tax education				
Customs and border posts related services				

3. On a scale of 0 to 5 how would you rate the corruption level at this station? *(Where 0 means not corrupt at all and 10 means extremely corrupt)*

Not corrupt at all					Extremely corrupt
0	1	2	3	4	5

4. On a scale of 0 to 5 how satisfied are you with ZIMRA's services at this station?
(Where 0 means very dissatisfied and 5 means very satisfied)

Very dissatisfied					Very satisfied
0	1	2	3	4	5

SECTION B: COMPLIANCE MEASURE

5. Have been fulfilling the following without reminders?

No	Activity	Always	Sometimes	Never
b)	Filing of tax returns (Declarations)			
c)	Reporting correctly			
d)	Payment of taxes			

6. Which of the following challenges do you face when using Fiscal Devices.

1=Yes and 2=No

No	Challenges faced	Yes	No
1	Delay in transferring data to ZIMRA		
2	Low skills in using Fiscal Devices		
3	High price of goods		
4	Decrease in number of the customers		
5	Air time loading		
6	High competition caused by non users		
7	Frequent load shadings		
8	Penalties for non-usage		
9	High cost of Fiscal Devices.		
10	Other (Specify) ………………………………		

7. Have you ever visited ZIMRA offices to request a service(s) at one of their service centres?

Yes	1	No	2
		(Go to Q15)	

8. Overall, how satisfied were you with the service(s) you received? *(On a scale of 1-10, circle the digit reflecting the degree of satisfaction; circle 99 if you don't know sufficiently to rate)*

Very Dissatisfied								Very Satisfied		DK
1	2	3	4	5	6	7	8	9	10	99

9. Considering all the expectations you may have had about the service(s), to what extent did the service meet your expectations?

Fell short of expectations								Exceeded expectations		DK
1	2	3	4	5	6	7	8	9	10	99

10. Considering the ideal service, how well do you think the service you received compare with ideal service?

Far from ideal								Very close to ideal		DK
1	2	3	4	5	6	7	8	9	10	99

11. What degree of confidence did you have in the knowledge/ professionalism of the staff member who provided the service to you?

Not Confident								Confident		DK
1	2	3	4	5	6	7	8	9	10	99

12. How courteous, attentive and caring was the staff member who provided the service to you?

Not at all								Very		DK
1	2	3	4	5	6	7	8	9	10	99

13. Considering the nature of the assistance provided, how timely was the service?

Not at all								Very		DK
1	2	3	4	5	6	7	8	9	10	99

14. How responsive to your needs was the staff member who provided the service?

Not responsive							Very responsive			DK
1	2	3	4	5	6	7	8	9	10	99

15. How would you rate the overall service delivery in ZIMRA?

Very Poor	Poor	Satisfactory	Good	Excellent

16. Suggest areas that need immediate improvement to ZIMRA.

STATION BY STATION RESULTS