

Client Satisfaction Survey Report

First Quarter 2021

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For:



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Executive Summary

ZIMRA offers clients an opportunity to provide feedback on the organization's service delivery through Client Satisfaction Surveys. This is because one of ZIMRA's goals is a customer-focused service. This goal is important in order to meet customers' needs and provide the highest level of service possible. This survey was conducted primarily to assess the taxpayers' perception of the level and quality of service delivery and whether their service expectations are being met by ZIMRA.

The survey was purely quantitative using data collected through online questionnaires. The primary data was collected from tax accountants, clearing agents, transporters, individual taxpayers, corporate taxpayers, importers, exporters, parastatals and government departments, SMEs, cross-border traders and NGOs.

The survey included all ZIMRA inland and border stations. The survey employed probability (stratified random sampling) sampling techniques. The population was stratified by industry.

The questionnaire was designed using a 5-point Likert Scale of 1 through 5, with 1 being strongly disagree and 5 being strongly agree. The questionnaire was distributed to the respondents electronically through online data collection software called SurveyMonkey. The collected data was analyzed using Statistical Package for Social Sciences (SPSS). The main method of analysis used was descriptive statistics.

Key Findings

The overall Customer Satisfaction Index (CSI) for the 2021 First Quarter was 59% whilst the Corruption Perception Index was 32%. This CSI value indicates that taxpayers generally appreciate the quality of services provided by ZIMRA. However, there are some areas of service delivery in which clients have expressed deep dissatisfaction. Most of the participants have complained about the inefficiency of the E-Services platform which they say is always congested especially during peak periods. The inefficiency of the E-services platform has seen clients failing to obtain their Tax Clearance Certificates in time and as a result jeopardizing their normal business operations. Taxpayers are generally unhappy with the way complaints are handled. Another complaint that has been recurring throughout the survey was the inability of staff to respond to emails.

The findings also show that ZIMRA is lacking on the aspect of communication with its clients. Clients complained that ZIMRA does not give its clients timely updates of any new tax legislation. Most of the respondents overwhelmingly agreed that ZIMRA is not providing enough tax-related information to its clients. Some of the respondents expressed reservations about ZIMRA staff, particularly their behavior during tax enforcement. Respondents cited rudeness and arrogance as a common behavior especially at border posts.

With regards to the ZIMRA website, most of the respondents complained that the website is always slow to upload. Some of the challenges faced by website users are: unavailability of all tax forms on the website and absence of relevant information on the website.

On the issue of Fiscal devices, a lot complaints came out from the users. Some of the challenges cited by the users are: are high cost of the devices, low skills in using the devices and delay in transferring data to ZIMRA.

Most of the respondents have complained about the absence of ZIMRA staff during working hours as witnessed by telephone calls that go unanswered for long periods. Also of notable concern was the misfiling of returns sent through email. Taxpayers strongly feel that the Authority should not penalize the client when such errors occur.

Of notable concern at border posts is the slow clearance of imported goods. Customers expect to be served quickly at border stations. The majority of respondents who pass through the borders complained about the speed of service at these points. Corruption at border posts remains a challenge to the organization. The calculated value of the corruption perception index may not be a true reflection of the corruption level in ZIMRA since borders have been closed for a long time due to the Covid-19 pandemic.

With regards to complaints handling, a considerable number of respondents has expressed dissatisfaction with the way their complaints have been handled. Normally customers expect to get a solution for their problem within 24 hours but the findings show that some have gone for more than three weeks without getting a solution for their problems.

With the above findings, it can therefore be generally concluded that ZIMRA's service delivery has improved over time. However, there are some areas that need immediate improvement especially the e-services platform. The following measures should be taken in order to improve service delivery:

- i) Improve the efficiency of the e-services platform by adding more advanced servers that have the capacity to handle large amounts of data even during peak periods.
- ii) Conduct more tax education workshops
- iii) The ZIMRA website should be upgraded and continuously updated so that all relevant forms and information can be easily accessed through it.
- iv) Exercise leniency when clients fail to meet deadlines due to ZIMRA system faults
- v) Staff should promptly respond to email requests
- vi) Improve staff accessibility through telephones
- vii) Suppliers of Fiscal Devices should be increased so that taxpayers can access them at competitive prices.
- viii) Continue with the zero-tolerance approach to corruption
- ix) Tax clearances should be processed in time
- x) Improve the speed of clearing goods at border stations.
- xi) Improve on communication systems between clients and the Authority. New tax policies should be communicated as soon as they are endorsed.
- xii) ZIMRA should have clear systems and procedures for staff to deal with complaints and provide solutions.
- xiii) Staff should treat customers courteously and not treat them as enemies.
- xiv) Conduct regular customer care training workshops

Background and Context

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

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

ZIMRA's mandate is to:-

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

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

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

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

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

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

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

However, for ZIMRA to engage in targeted interventions that can raise awareness and increase tax compliance among taxpayers, it is important for the institution to understand perceptions of taxpayers and the challenges

Objectives of the Study

The main objective of the survey is 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 aims 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; prepare and deliver a comprehensive report detailing the methodology, findings and recommendations for better and continuous improvements.

Research Methodology

The survey was purely quantitative using data collected through online questionnaires. The survey was open to all taxpayers receiving ZIMRA's services. Quantitative data collection was performed using a structured questionnaire. The questionnaire was designed using a 5-point Likert Scale of 1 through 5, with 1 being strongly disagree and 5 being strongly agree. The objective was to quantify the responses and confirm the extent to which respondents held various opinions and perceptions about ZIMRA's services.

Survey questions were focused on client satisfaction with: service delivery, ZIMRA staff attitude, complaints resolution, accessibility of ZIMRA information, efficiency of ZIMRA online systems, corporate governance and quality of service. The survey also focused on customer perception towards corruption in ZIMRA and improvements that can be made to enhance service delivery. Demographic characteristics of the survey population were also surveyed.

Target Population

The target population for this study included tax accountants, clearing agents, transporters, individual taxpayers, corporate taxpayers, importers, exporters, parastatals and government departments, SMEs, cross-border traders and NGOs.

Sampling and Sample Size

The survey included all ZIMRA inland and border stations. The survey employed probability (stratified random sampling) sampling techniques. The population was stratified by industry. The sample size for all categories of taxpayers was determined by using the Yamane formula at 95% confidence interval or 5% margin of error. 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. Using this formula, the sample size approaches 400 as the population approaches infinity. The achieved sample for this study was 522 respondents. This figure is large enough to produce statistically significant results.

Data Collection

The survey questionnaire was electronically distributed to the clients through online data collection software called SurveyMonkey. The direct link to the survey was delivered to the clients' emails. Thus clients could complete the survey at desired times in the comfort of their offices or homes.

Data Cleaning and Analysis

Microsoft Excel was used in cleaning the collected data and also in the production of graphs. The data was analyzed using both quantitative and qualitative data analysis methods. Responses from the closed ended questions were analyzed quantitatively using the Statistical Package for Social Sciences (SPSS) software. The main method used for quantitative data analysis was Descriptive Statistics (percentages, mean scores and frequencies). On the other hand, responses from the open ended questions were analyzed qualitatively using themes.

Confidentiality

No one has access to respondents' individual responses except for selected SPSS Zimbabwe employees. The responses are confidential. All results are derived from an anonymized dataset and reported in aggregate form to protect respondents' confidentiality. Furthermore, SPSS Zimbabwe has reviewed the report to ensure that no individual taxpayer can be directly or indirectly identified from the results.

Presentation and Discussion of Findings

Demographic Characteristics of Respondents

In this study, key demographic characteristics of respondents were considered. The figure below illustrates the gender and level of education of respondents.

Disaggregation by Gender and Age Range

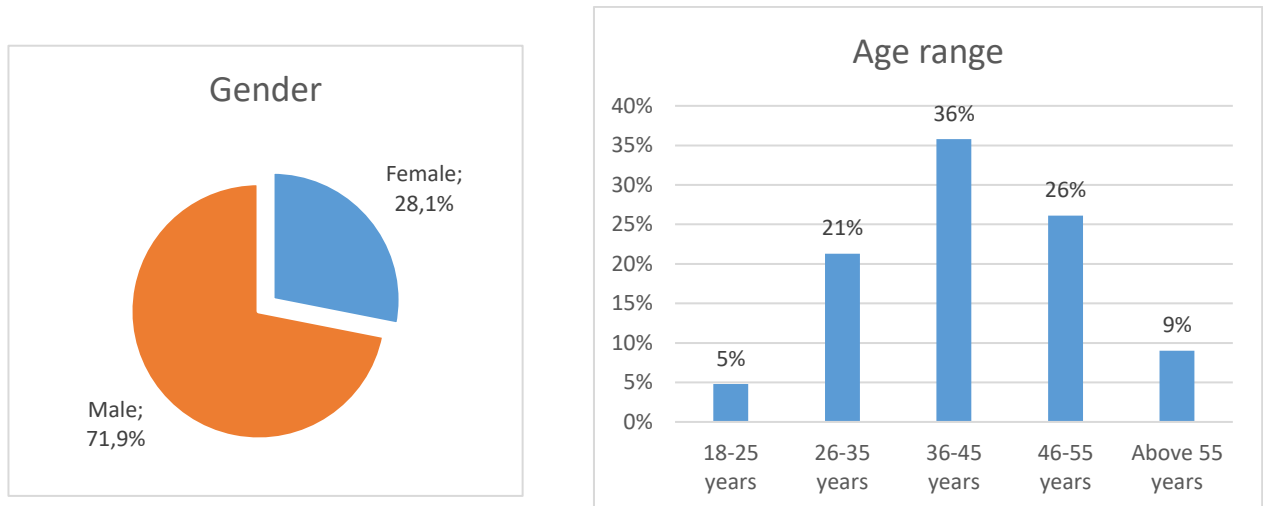
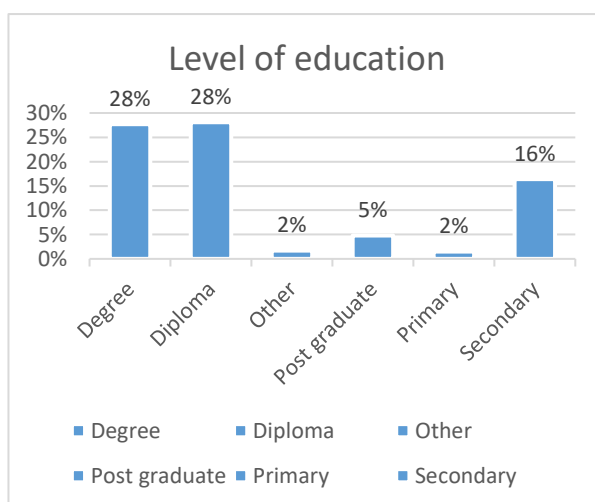


Figure 1: Disaggregation by Gender and Age

As indicated in the figure above, the majority (71.9%) of respondents were males while women constituted only 28.1%. The results also show that most of the respondents (83%) were between 26 and 55 years.

Level of Education



The results show that 28% of the respondents have attained degrees. Another 28% have also attained diplomas and 5% have attained postgraduate degrees. However 16% and 2% of the respondents did not go beyond secondary and primary education respectively. Generally, it can be inferred that the majority of respondents to this survey are literate and therefore they could comprehend the questionnaire very well.

Figure 2: Level of Education

Category of Business

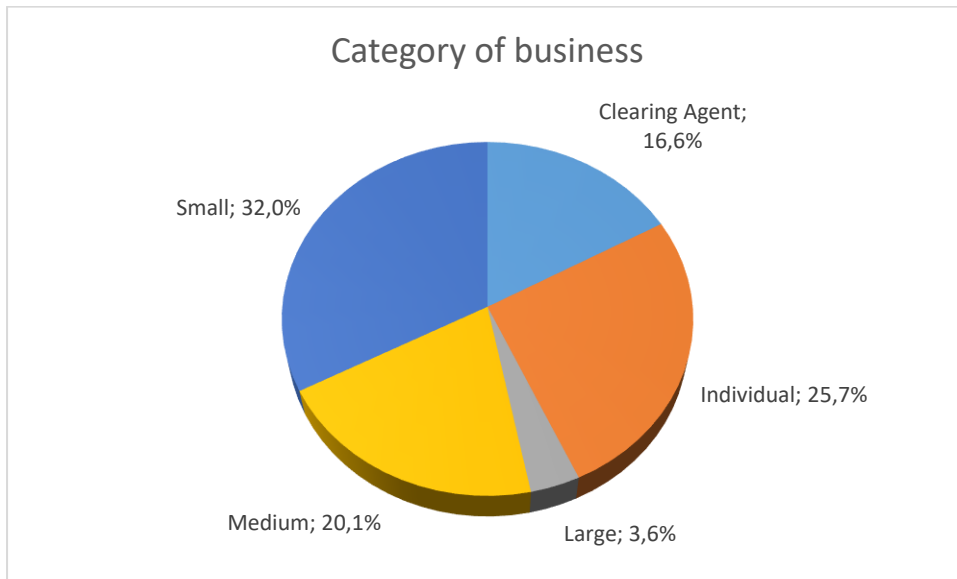


Figure 3: Category of Business

When asked about their business categories, the majority (32%) of the respondents indicated that they were in the small business category, 20.1% were medium taxpayers, 25.7% were individual taxpayers and 16.6% were clearing agents. Large taxpayers constituted only 3.6% of the total respondents.

Position

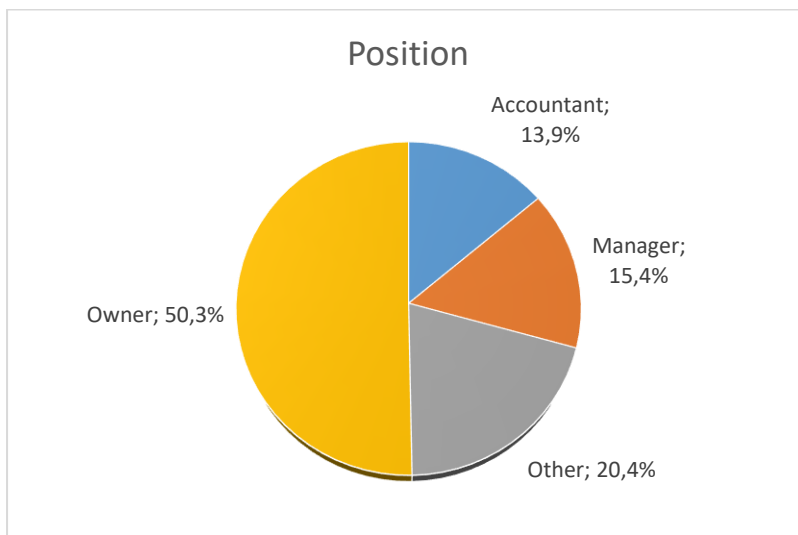


Figure 4: Distribution by Position

The results in the pie chart above shows that the majority (50.3%) of respondents were business owners.

Sector

The figure below shows the distribution of respondents by sector. The majority (13%) of the respondents were from SMEs followed by those in the wholesale and retail sector (10%).

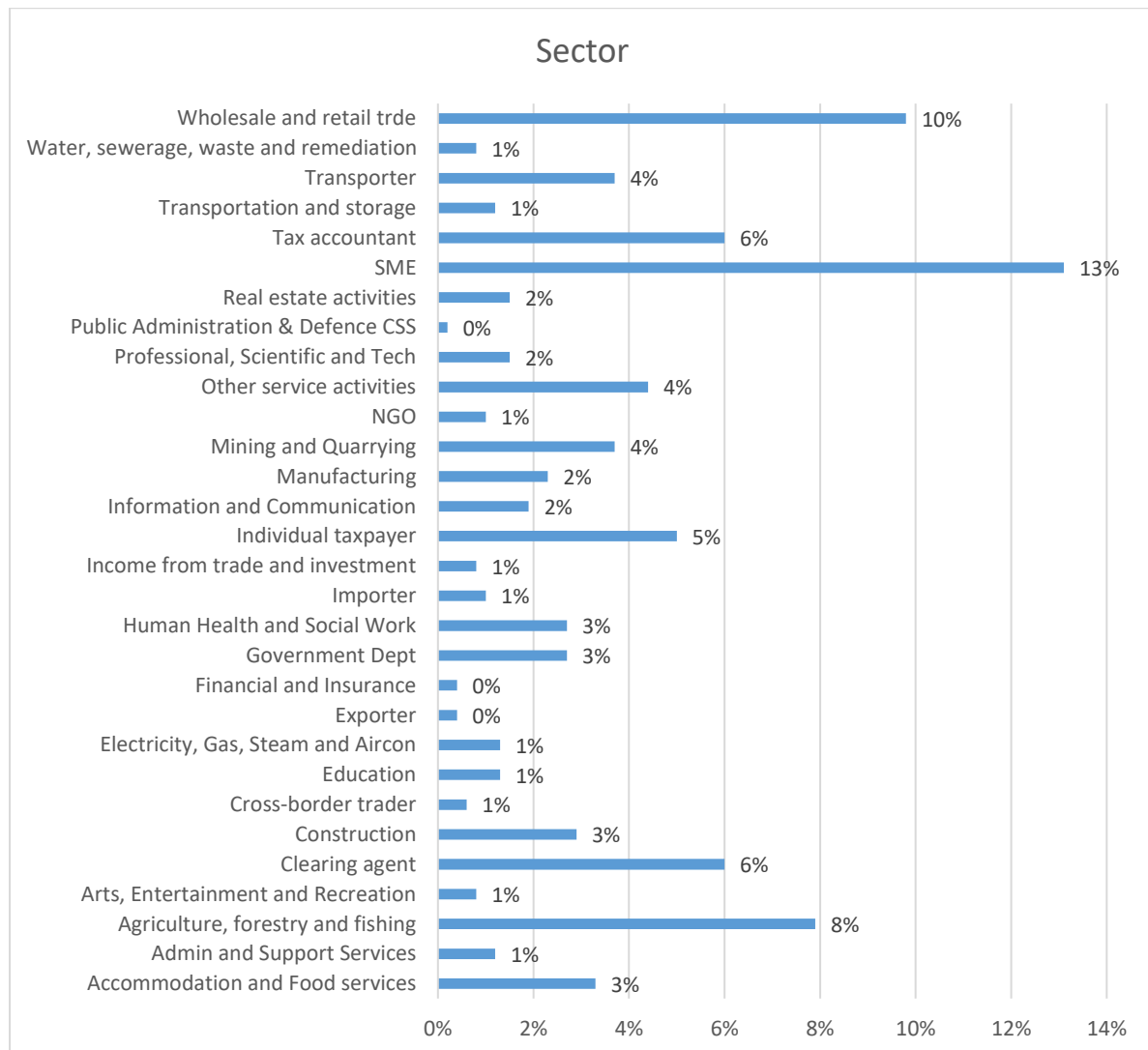


Figure 5: Distribution by Sector

Mean Score for Each Statement

The table below shows the mean score for each statement. The survey questions were closed ended and positively worded on an ordinal scale from 1 (Strongly disagree) through 5 (Strongly agree). Respondents were asked to rate their level of agreement with each statement on a scale from strongly disagree to strongly agree. Since all statements were framed from a positive perspective, it implies that the higher the score, the greater the degree of level of agreement.

Table 1: Mean Score for Each Statement

| Survey statement | Mean |
|---|------|
| ZIMRA employees handle customers courteously | 3.67 |
| ZIMRA employees are always willing to help customers | 3.60 |
| ZIMRA employees strive to exceed customer expectations. | 3.34 |
| ZIMRA employees are very good in speaking the language I understand. | 3.80 |
| ZIMRA employees are very good listeners | 3.49 |
| ZIMRA Employees strongly believe in "Customer First" principle | 3.23 |
| The employees of ZIMRA are always accessible through emails and phones | 3.33 |
| ZIMRA employees have the capacity to handle customers' needs. | 3.47 |
| Number of ZIMRA employees is sufficient for providing an effective service at this station | 3.33 |
| ZIMRA office ours are conducive | 3.56 |
| ZIMRA employees quickly respond to our service requests | 3.13 |
| ZIMRA service is generally fast | 2.89 |
| ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers. | 2.61 |
| Quality of service in ZIMRA is high | 3.16 |
| ZIMRA employees at this station know their job well | 3.62 |
| ZIMRA employees are of high integrity | 3.35 |
| ZIMRA discharge their duties in a fair and impartial manner | 3.33 |
| ZIMRA e-services platform is very efficient | 2.47 |
| The Fiscal Devices are very efficient | 2.85 |
| The ASCUDA system is very efficient | 2.97 |
| The electronic cargo tracking system is very efficient | 3.11 |
| ZIMRA Econet Ownai Platform is very efficient | 3.07 |
| ZIMRA Netone One mmoney platform is very efficient | 3.14 |
| ZIMRA physical facilities (i.e. offices, reception etc.) are very good. | 3.52 |

Distribution of Responses for all Questions

The tables and charts below show the question by question responses to the survey.

Percentages show the proportion of employees who disagreed, agreed or gave a neutral response to the survey question.

To calculate the percentages, the number of times an answer was selected by respondents is totaled and collapsed into three categories as shown in the table below.

Table 2: Agreement Factor Classification

| Response | Strongly disagree | Disagree | Neither agree nor disagree | Agree | Strongly agree |
|--------------|-------------------|----------|----------------------------|-------|----------------|
| Agree Factor | Disagree | | Neutral | Agree | |

Staff Attitude

Table 3: Staff Attitude

| | | Disagree | Neither agree nor disagree | Agree |
|----------------|--|----------|----------------------------|-------|
| Staff Attitude | ZIMRA employees handle customers courteously | 12.6% | 15.0% | 72.4% |
| | ZIMRA employees are always willing to help customers | 15.7% | 15.2% | 69.1% |
| | ZIMRA employees strive to exceed customer expectations. | 20.4% | 28.7% | 50.9% |
| | ZIMRA employees are very good in speaking the language I understand. | 10.0% | 10.6% | 79.4% |
| | ZIMRA employees are very good listeners | 16.3% | 21.8% | 61.9% |
| | ZIMRA Employees strongly believe in "Customer First" principle | 23.6% | 29.1% | 47.2% |

The results presented in the table above indicate that 72.4% agree that ZIMRA employees treat customers courteously, 69.1% believe that ZIMRA employees are always helpful, 79.4% also acknowledge that ZIMRA employees use the language understood by clients and 61.9% believe that ZIMRA staff are very good listeners. However, barely 50% of the respondents believe ZIMRA staff strive to exceed customer expectations while less than 50% agree that ZIMRA employees believe in "Customer First Principle".

Service delivery

Table 4: Service Delivery

| | | Disagree | Neither agree nor disagree | Agree |
|------------------|--|----------|----------------------------|-------|
| Service Delivery | The employees of ZIMRA are always accessible through emails and phones | 25.1% | 16.8% | 58.2% |
| | ZIMRA employees have the capacity to handle customers' needs. | 19.5% | 16.6% | 63.9% |
| | Number of ZIMRA employees is sufficient for providing an effective service at this station | 23.4% | 23.2% | 53.4% |
| | ZIMRA office ours are conducive | 14.4% | 18.7% | 67.0% |

The results in the table above show that respondents generally appreciate ZIMRA's service delivery. However, ZIMRA should work on improving the accessibility of staff through emails and phones and also on increasing the number staff especially cashiers at border stations. There were numerous suggestions by respondents that borders should operate 24 hours.

Speed of service

Table 5: Speed of Service

| Speed of Service | Disagree | Neither agree nor disagree | Agree |
|---|----------|----------------------------|-------|
| ZIMRA employees quickly respond to our service requests | 29.6% | 23.7% | 46.7% |
| ZIMRA service is generally fast | 38.6% | 25.6% | 35.8% |

As depicted in the table above, ZIMRA's speed of service is generally rated as very slow. Respondents also complained about the inability of ZIMRA's staff to quickly respond to customer queries.

Perception towards corruption

Table 6: Perception Towards Corruption

| | Disagree | Neither agree nor disagree | Agree |
|---|----------|----------------------------|-------|
| ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers. | 49.7% | 33.3% | 17.0% |

The results show that the majority (49.7%) of the respondents do not believe that ZIMRA officials expect to receive bribes for them to quickly serve customers. Only 17.0% of the respondents believe that ZIMRA staff always expect bribes. The findings show that corruption is rampant mostly at border stations.

Corruption Perception Index (CPI)

Respondents were asked to rate their perception levels of corruption at their most visited stations. Their responses on this question were averaged to come up with the Corruption Perception Index for ZIMRA which was 32%. The findings show that the perception levels of corruption are very low at ZIMRA inland stations as compared to the country's ports of entry.

Level of agreement with quality of service

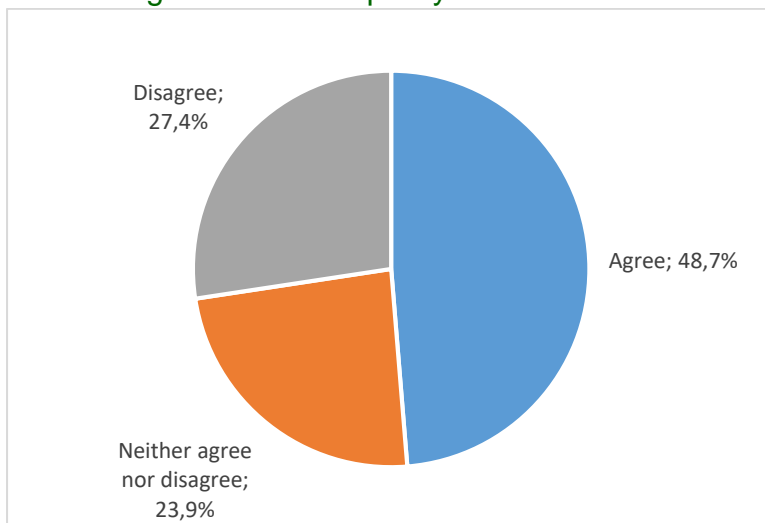


Figure 6: Level of Agreement With Quality of Service

The results in the pie chart above shows that most (48.7%) of the respondents appreciate the quality of service delivery in ZIMRA.

Staff Knowledge

As indicated in the chart below, 70.2% of the respondents agree that ZIMRA staff know their job very well.

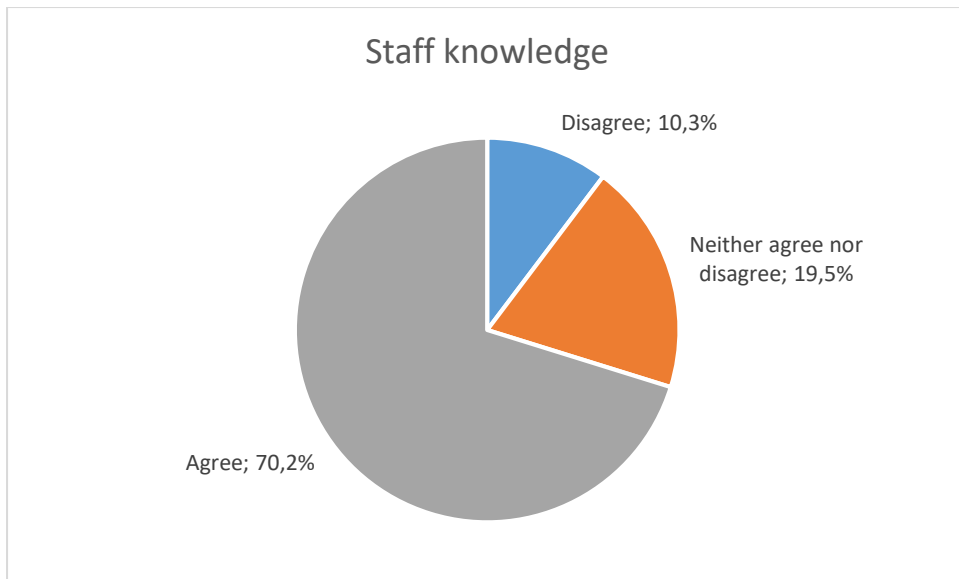


Figure 7: Staff Knowledge

Integrity and Fairness

The results in the table below show that less than 50% of the respondents believe that ZIMRA employees are of high integrity while about 52% believe that ZIMRA employees discharge their duties in a fair and impartial manner.

Table 7: Integrity and Fairness

| | Disagree | Neither agree nor disagree | Agree |
|--|----------|----------------------------|-------|
| ZIMRA employees are of high integrity | 27.4% | 24.0% | 48.5% |
| ZIMRA employee discharge their duties in a fair and impartial manner | 16.1% | 32.0% | 51.9% |

Website ease of use

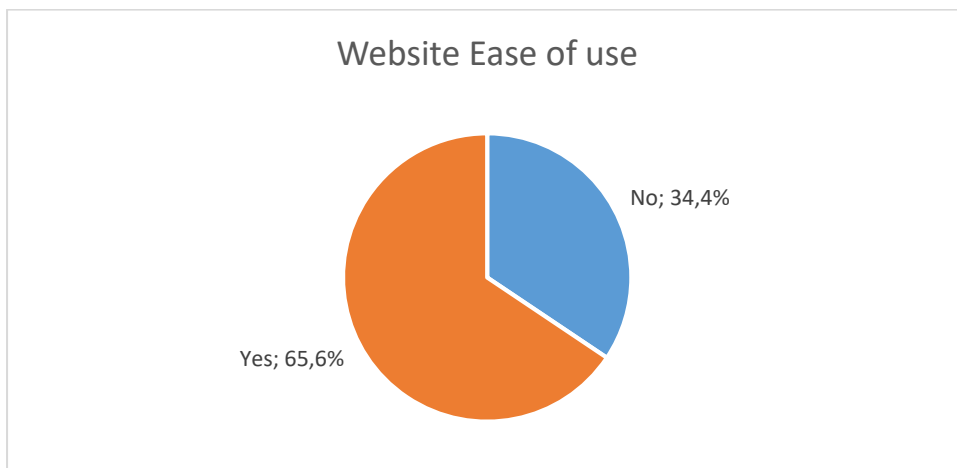


Figure 8: Website Ease of Use

During the survey respondents were asked whether the ZIMRA website was ease to use or not. The majority (65.6%) of respondents indicated that the website was ease to use while the remaining 34.4% of the respondents cited difficulties in using the website. Throughout the survey a considerable number of participants indicated that it was difficult to access and download forms on the website.

Uses Of ZIMRA Website

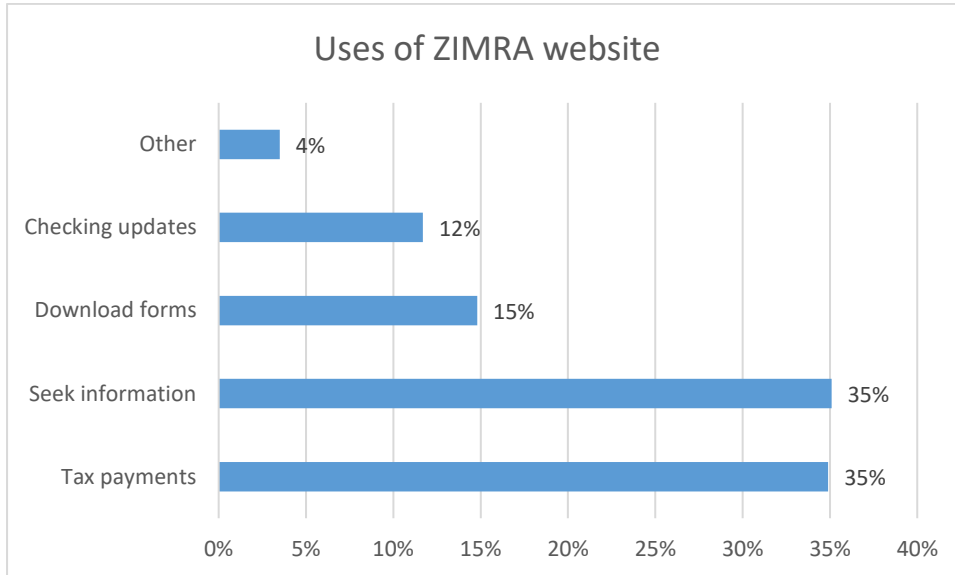


Figure 9: Uses of ZIMRA Website

Respondents were asked a question on the uses of the website. As shown in the results above, the majority of respondents use the website to seek information (35%) and for tax payments (35%).

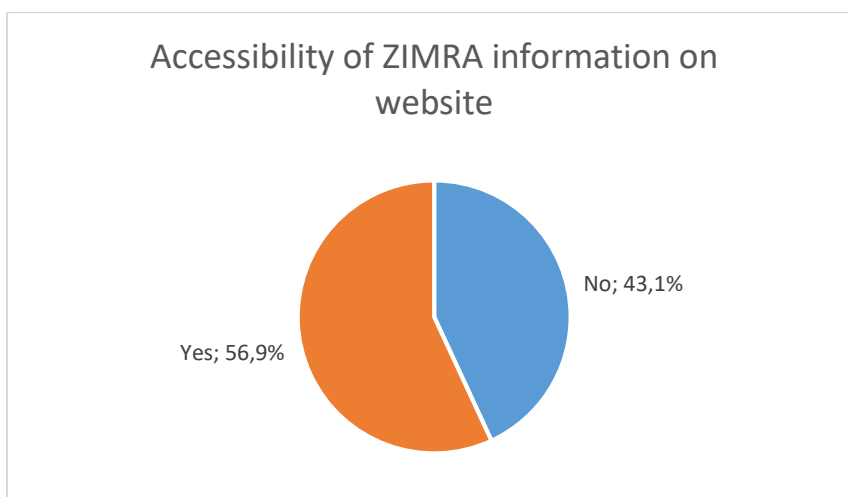


Figure 10: Accessibility of ZIMRA information

On the aspect of ease of access to relevant information on the website, 56.9% of visitors to the website find it easy to access information on the website. However 43.1% of the respondents indicated that it is difficult to access all the relevant information on the website.

Ways of improving the website

Respondents were asked to suggest ways in which they feel could assist in the improvement of the website. The question attracted a lot responses which were thematically grouped as shown in the table below.

Table 8: Ways of Improving ZIMRA Website

| | |
|----------------------------|---|
| Efficiency | Increase efficiency on e-services facility. It should be available all the time. |
| Online payments | Include electronic funds transfer (EFT) links on the website e.g Paynow, Ecocasg, Telecash, Visa, Mastercard etc |
| Real-time online response | The website should have a real-time online response facility so that clients can get instant responses to their queries. |
| Speed | Improve on the website speed of access. |
| Statutory instruments | All statutory instruments should be available on the website. |
| Tax clearance | Fast response to Tax Clearance requests. |
| Use of Simplified Language | Use simple language rather than strong accounting jargons that are difficult to comprehend. |
| Information | All relevant information must be found on the website. Not all tax info is on the website - e.g. Withholding tax limit for 2021 not there and how to submit PAYE. PAYE tax tables should be available on the website. |
| Availability of forms | Forms should be readily accessible on the website. |
| Weekly updates | The website should be updated on a weekly basis. |
| Contact Information | The website should have up to date contact information for all ZIMRA stations. |
| Availability | There is need for immediate improvement on the website availability. "Your site constantly crashes, I have never been to your site without any hustle." |
| Acknowledgement of emails | The website should indicate acknowledgement of e-mails sent. |
| User-friendly interface | The website should be user friendly |
| Interactive website | The website should be interactive to reduce human to human interface. |

| | |
|-------------------------------------|---|
| Accessibility through mobile phones | The website should be easily accessible through mobile phones especially Android operated devices. |
| Continuous Upgrade | The system should be continuously upgraded to cater for large volume transactions. |
| Use of multi-languages | Multi languages since it caters for all types of people The website should have translation capabilities to switch to Shona and Ndebele |
| Capacity | Increase its capacity to handle a large client base to avoid congestion |
| FAQs | Add more information on FAQs |
| Compatibility | The website should be compatible with various internet browsers. Currently it is slow with Chrome but a bit faster with Explorer. |

Efficiency of ZIMRA ICT systems

Table 9: Efficiency of ZIMRA ICT Systems

| | | Disagree | Neither agree nor disagree | Agree |
|------------------------------------|--|----------|----------------------------|-------|
| Efficiency of ZIMRA Online Systems | ZIMRA e-services platform is very efficient | 54.6% | 17.4% | 28.0% |
| | The Fiscal Devices are very efficient | 32.5% | 39.0% | 28.4% |
| | The ASCUDA system is very efficient | 21.4% | 52.9% | 26.7% |
| | The electronic cargo tracking system is very efficient | 9.6% | 68.3% | 22.2% |
| | ZIMRA Econet Ownai Platform is very efficient | 9.0% | 74.0% | 17.0% |
| | ZIMRA Netone Onemoney platform is very efficient | 7.2% | 70.8% | 21.9% |

In an effort to improve service delivery, ZIMRA has embraced various technologies available on the market. The survey included a section on efficiency of these systems. Respondents were asked to rate their level of agreement with the efficiency these platforms. As indicated in the table above, the majority (54.6%) of respondents expressed dissatisfaction with the inefficiency of the e-services platform. Throughout the survey, respondents complained that the e-services platform is always down and inaccessible especially during peak periods. 32.5% of the users of fiscal devices expressed dissatisfaction with their inefficiency. They complained that the devices were slow in sending data to ZIMRA. Other respondents claimed to have low skills in using the fiscal devices. Most of the respondents gave neutral responses on the efficiency of ZIMRA's mobile payment platforms. This could be attributed to the fact that clients might not be aware of the existence of these facilities.

Problems Resolution/Complaints handling

Respondents were asked a question on whether they have encountered a problem with ZIMRA and the nature of the problem. They were also further asked a question on whether they have reported the problem to the Authority and the channel of communication they used to lodge their complaints.

The results below show that most (43%) of the respondents have encountered problems with the e-services platform which they complained was always congested or down. Obtaining a tax clearance is one of the major problems encountered by taxpayers during the first quarter of the year 2021. Respondents have also cited that they have failed to acquire timely service due to lack of immediate collaboration among ZIMRA staff. Participants have complained that there is no proper handover of client queries among ZIMRA employees. As a result some queries go for long periods without getting a solution when the officer handling the complaint goes on leave or changes department.

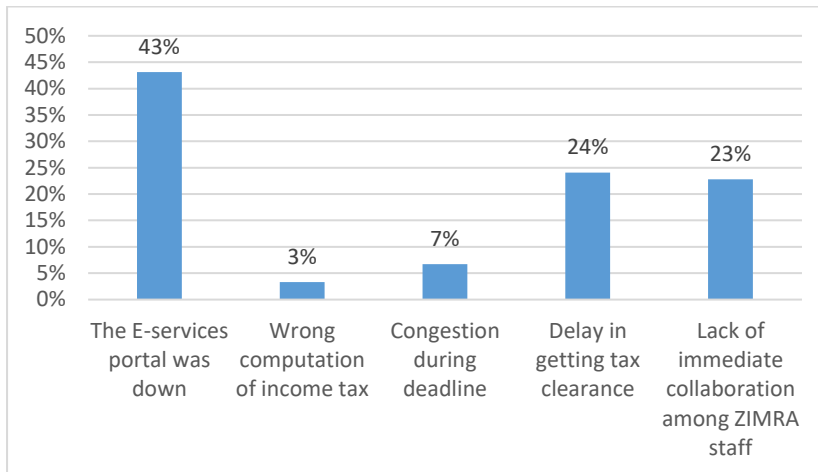


Figure 11: Frequent Complaints From Taxpayers

Channel and Speed of Complaint resolution

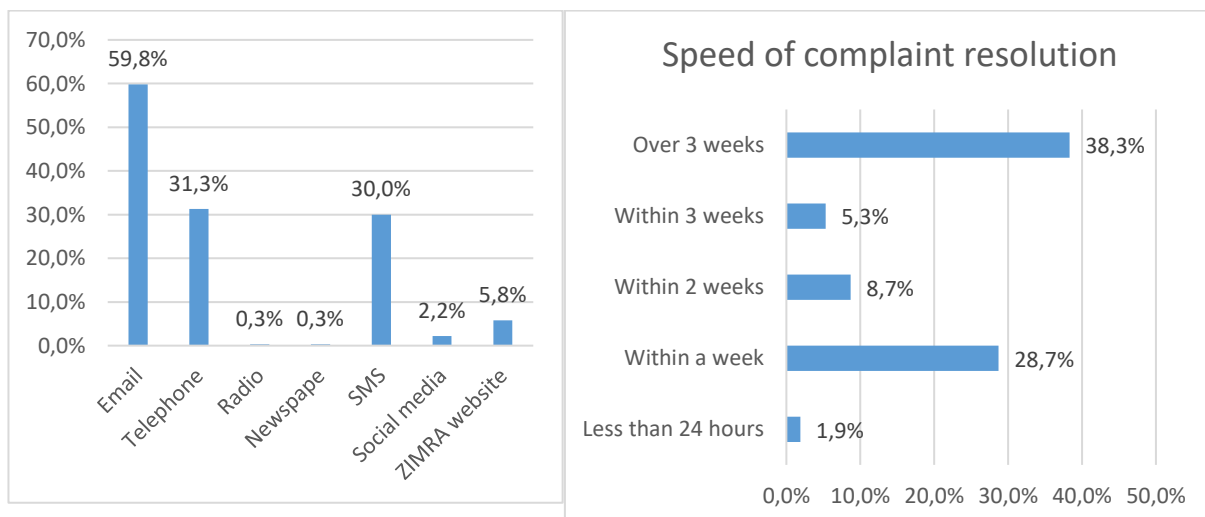


Figure 12: Channel and Speed of Complaint Resolution

The results in the table above show that most (59.8%) of the taxpayers prefer to lodge their complaints through the email. This could be attributed to the fact it is cheap to send messages through email and it is also easier for reference purposes. A considerable number of taxpayers also use the telephone (31.3%) and SMS (30.0%) to lodge their complaints. The results also show that most (38.3%) of the respondents have gone for over three weeks

without getting their queries resolved. The findings from this study show that ZIMRA employees take time to respond to customer emails. Some of the clients complained that ZIMRA staff does not even respond to client queries.

Crosstabulation-Speed of complaint resolution

A cross-tabulation of the channel used and the speed of query resolution was performed and the results are as shown in the table below.

| | | How fast was your complaint/problem resolved? | | | | | Total |
|--|---------------|---|---------------|----------------|----------------|--------------|-------|
| | | Less than 24 hours | Within a week | Within 2 weeks | Within 3 weeks | Over 3 weeks | |
| Through which mechanism / channel did you make the complaint / report the problem? | Email | 32 | 56 | 17 | 11 | 72 | 188 |
| | Telephone | 25 | 29 | 7 | 6 | 32 | 99 |
| | ZIMRA website | 0 | 3 | 3 | 0 | 13 | 19 |

Figure 13: Cross-tabulation (Channel and Speed of Complaint Resolution)

The results show that the majority of respondents who lodged their complaints through email, telephone and the website went for over three weeks without getting a solution from ZIMRA.

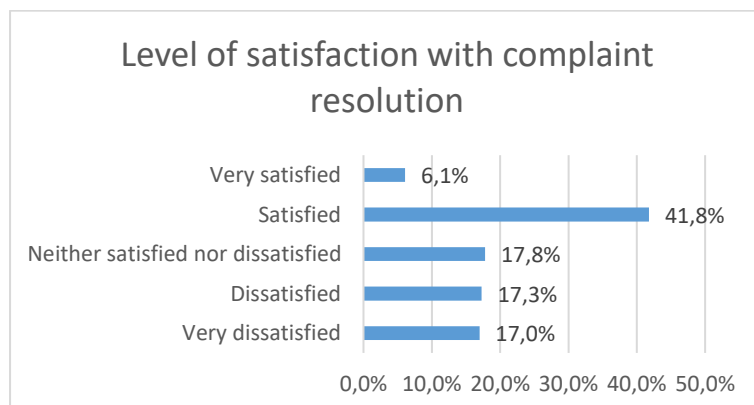


Figure 14: Level of Satisfaction With Speed of Complaint Resolution

Finally, the respondents were asked about their level of satisfaction with the way their complaints were resolved. The figure above shows the distribution of the responses to this question. The results show that roughly 48% of the respondents were satisfied with the way their complaints were handled whilst about 34% of the participants were dissatisfied with the way their problems were resolved. On the other hand, about 18% of the respondents did not disclose their level of satisfaction.

Communication

Respondents were asked about their impression of ZIMRA's information dissemination system. The results in the table below show that most (29.8%) of the respondents believe

that ZIMRA keeps customers fairly well informed followed by those who believe that ZIMRA gives its customers only a limited amount of information. Throughout the survey respondents complained that ZIMRA does not update its clients of any new tax laws in a timely manner.

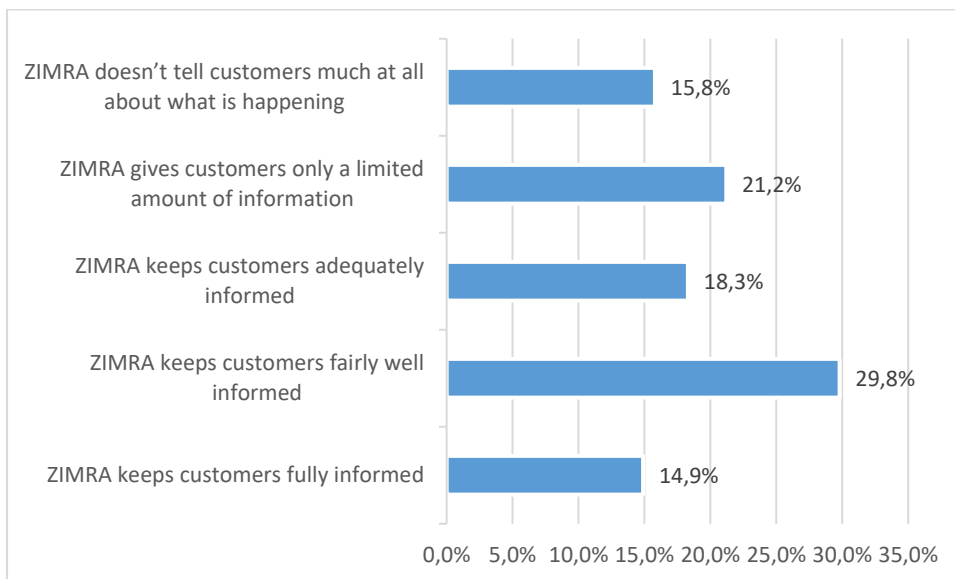


Figure 15: Communication

Preferred channel of communication

Respondents were asked about the channel of communication with which they felt ZIMRA should use for it to get more exposure to the public. The majority of respondents cited the email (43.6%) as the most effective channel of communication followed by the ZIMRA website (13.5%), SMS (12.6%) and ZIMRA Facebook (10.8%)

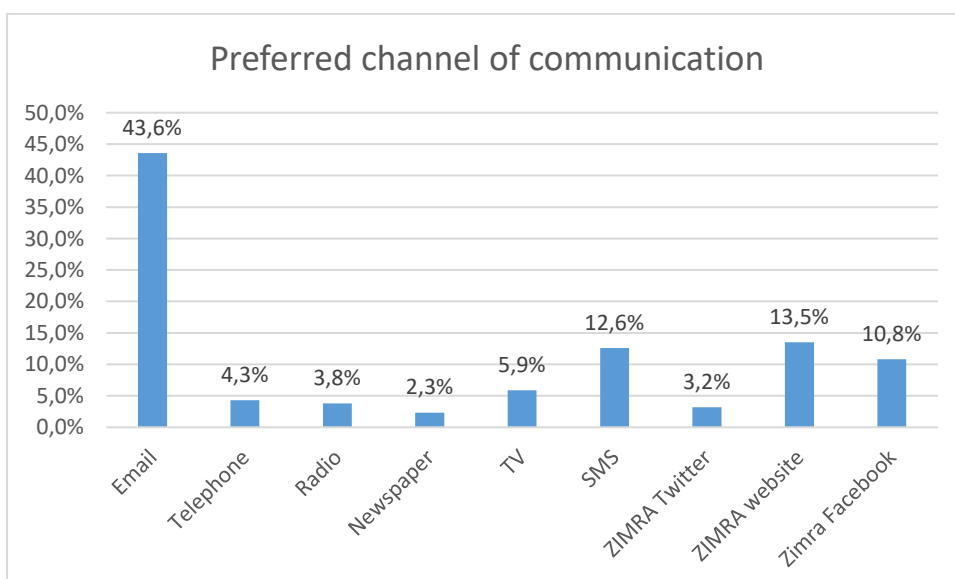


Figure 16: Preferred Channel of Communication

Media Appearance

For ZIMRA to be visible to the public, it has to advertise through various media. Participants were asked a question on which media they have heard or seen about ZIMRA. The results are shown in the pie chart below.

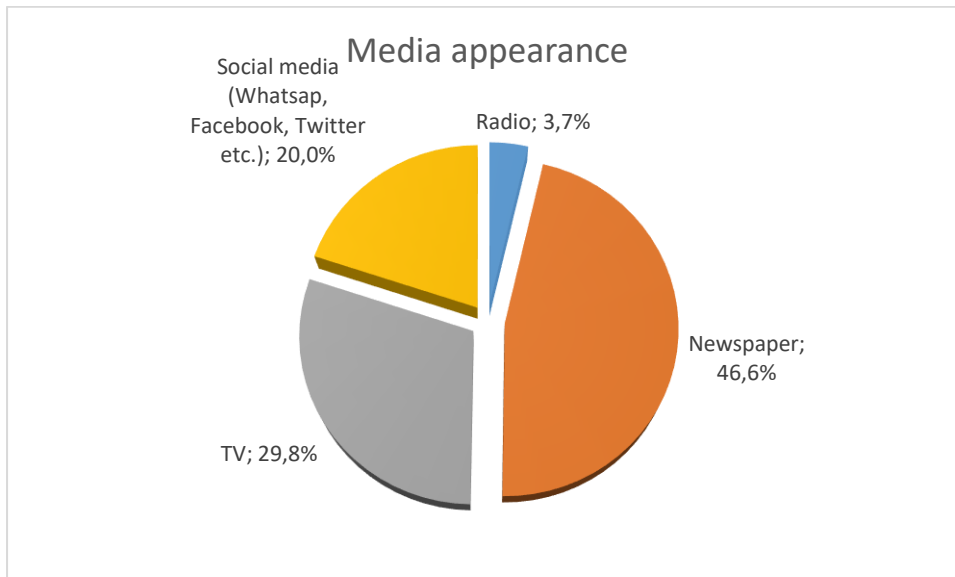


Figure 17: Media Appearance

The results in the figure above show that ZIMRA articles always appear in newspapers (46.6%) and the television (29.8%).

ZIMRA Tax Sensitization Programs

A multiple response question was asked on which tax sensitization sessions a respondent has ever attended. The questions attracted 446 responses which were distributed as shown in the table below. As illustrated in the table, most of the respondents have attended tax related meetings and education workshops. A considerable number of respondents have requested for more sector specific workshops.

Table 10: Tax Sensitization Sessions Attended

| | Responses | | Percent of Cases |
|--|-----------|---------|------------------|
| | N | Percent | |
| Tax sensitization sessions attended ^a | | | |
| Tax related meetings | 235 | 52.7% | 60.9% |
| Education workshops | 141 | 31.6% | 36.5% |
| Sector specific workshops | 70 | 15.7% | 18.1% |
| Total | 446 | 100.0% | 115.5% |

a. Dichotomy group tabulated at value 1.

Effectiveness of ZIMRA Tax Sensitization Sessions

During the survey, respondents who have attended at least one of the tax sensitization sessions were asked to give a rating of their effectiveness. As depicted in the table below the mean scores for each tax sensitization session is well above 70% hence substantiating the effectiveness of these programs. This shows that if ZIMRA increases the number and frequency of these workshops, compliance will boost as a result.

Table 11: Effectiveness of Tax Sensitization Sessions

| | How effective are ZIMRA Education Workshops in disseminating information to customers about taxes and tax related issues | How effective are ZIMRA Sector Specific Workshops in disseminating information to customers about taxes and tax related issues | How effective are ZIMRA Tax Related Meetings in disseminating information to customers about taxes and tax related issues |
|-------|--|--|---|
| Score | 77% | 74.4% | 77.6% |

Challenges faced by users of fiscal devices

In a bid to curb tax evasion and increase compliance among taxpayers, ZIMRA has embarked on a fiscalization project that will see all retailers operating with Fiscal devices. This move was embraced by taxpayers with mixed feelings. Below are some of the challenges faced by users of fiscal devices.

Table 12: Challenges Faced by Users of Fiscal Devices

| | | Responses | | Percent of Cases |
|--|--------------------------------------|-----------|---------|------------------|
| | | N | Percent | |
| Challenges faced by fiscal device users ^a | Delay in transferring data to ZIMRA | 63 | 16.3% | 21.9% |
| | Low skills in using Fiscal Devices | 68 | 17.6% | 23.6% |
| | High price of goods | 32 | 8.3% | 11.1% |
| | Decrease in number of the customers | 16 | 4.1% | 5.6% |
| | Air time loading | 27 | 7.0% | 9.4% |
| | High competition caused by non-users | 31 | 8.0% | 10.8% |
| | Frequent load shadings | 32 | 8.3% | 11.1% |
| | Penalties for non-usage | 18 | 4.7% | 6.3% |
| | High cost of Fiscal Devices. | 99 | 25.6% | 34.4% |
| Total | | 386 | 100.0% | 134.0% |

As illustrated in the table above, the major challenges encountered by fiscal device users are: High cost of fiscal devices (25.6%), low skills in using the devices (17.6%) and delay in transferring data to ZIMRA (16.3%).

Customer Satisfaction Index

The Customer Satisfaction Index was calculated using the American Customer Satisfaction Index (ACSI) Methodology. The following model was applied in deriving the CSI:

ACSI Model for Government Services

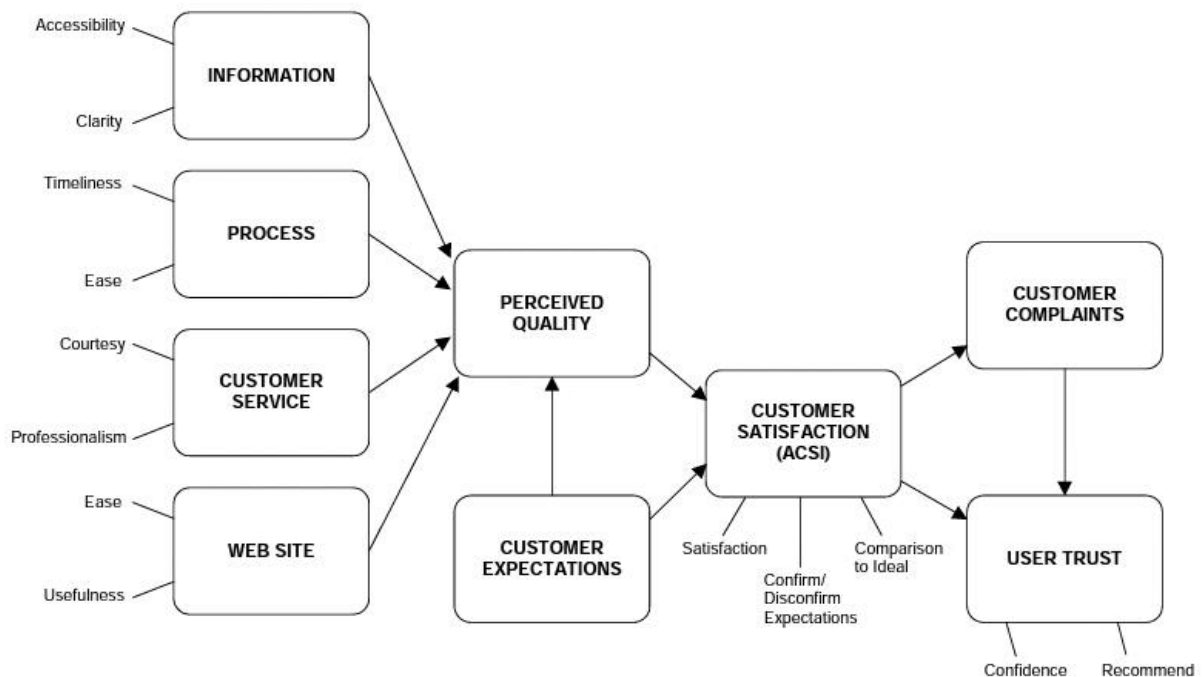


Figure 18: ACSI Model for Government Services

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

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

Using the above formula, the calculated Customer Satisfaction Index was 59%.

Station Satisfaction Scores

One of the objectives of this study is to find the customer satisfaction scores for each station. The bar chart below shows the satisfaction scores for each ZIMRA station.

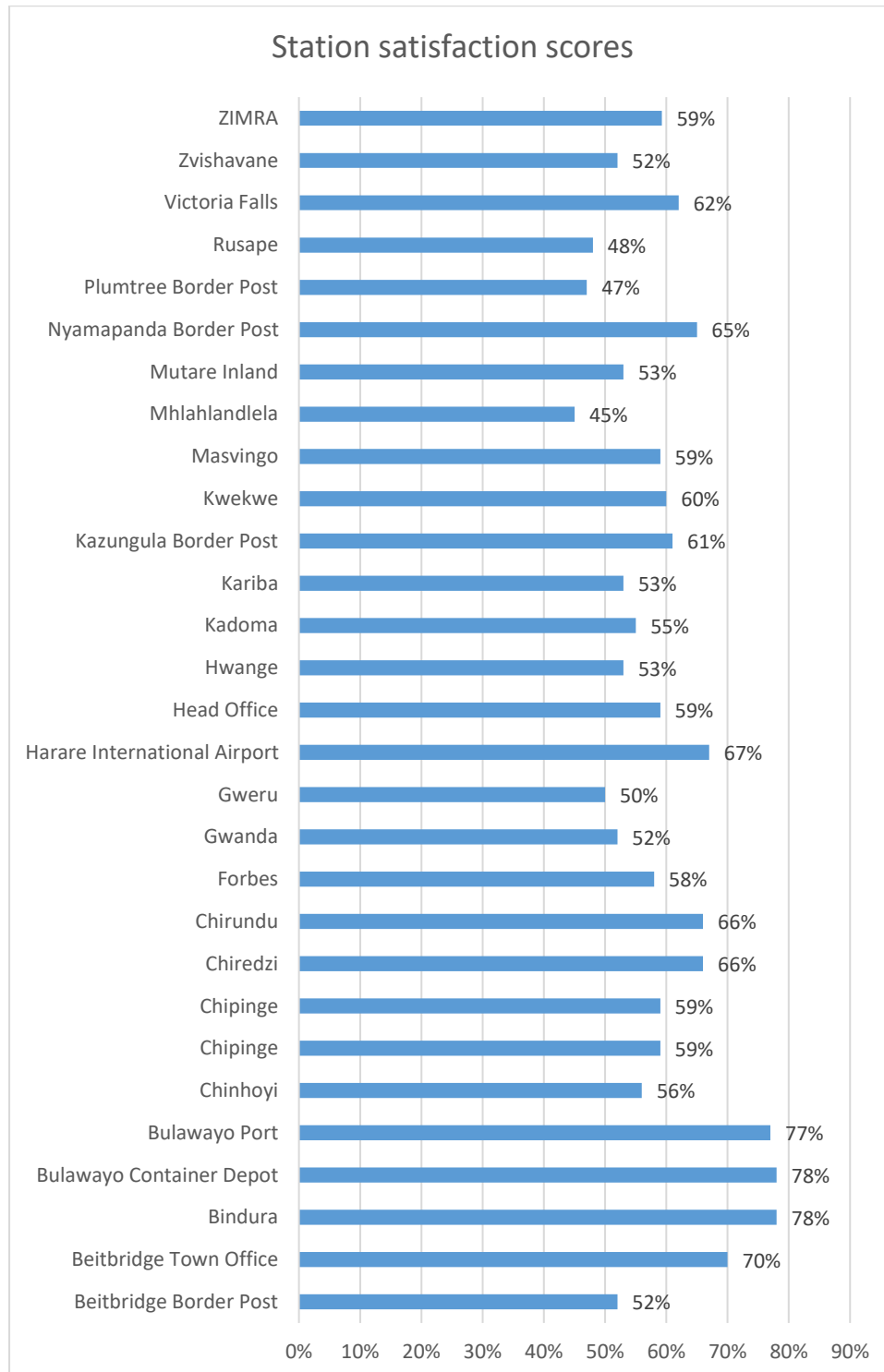


Figure 19: Satisfaction Score Per Station

As depicted in the figure above, Bindura (78%), Bulawayo Container Depot (78%), Bulawayo Port (77%) had the highest satisfaction scores. On the other hand, Mhlahlandlela (45%), Rusape (48%) and Plumtree (47%) had the lowest satisfaction scores.

Overall Service Delivery

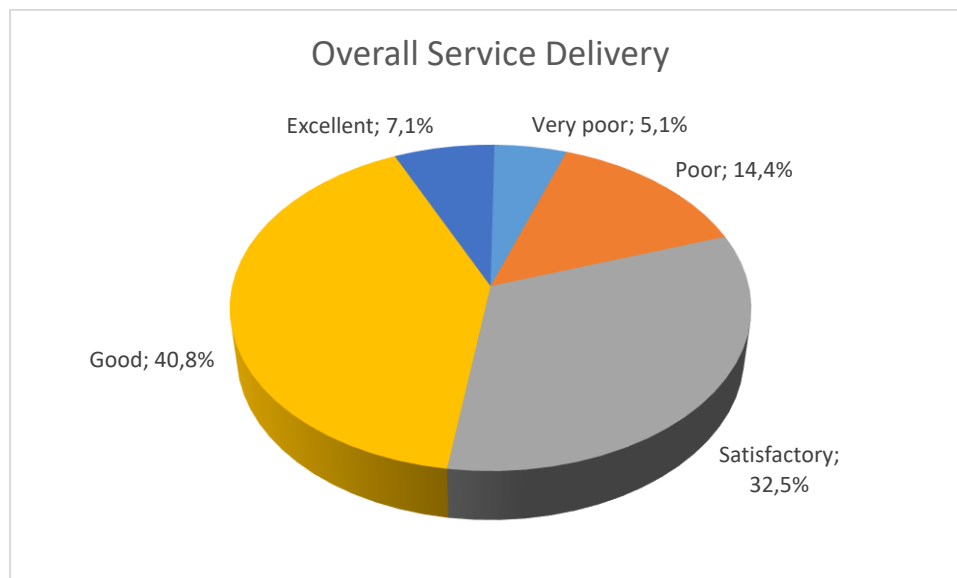


Figure 20: Overall Service Delivery

When respondents were asked to rate ZIMRA's overall level of service delivery, 40.8% rated it as good, 32.5% rated it as satisfactory and only 7.1% rated it as excellent. However, less than 20% of the respondents rated the overall service delivery as poor.

Proposed areas of improvement

The table below summarizes the responses to the last open ended question on suggestions for improvement in ZIMRA's service delivery.

Table 13: Proposed Areas of Improvement

| Area of Improvement | Recommendation |
|-----------------------------------|--|
| Penalties | Avoid penalizing taxpayers who have been honest to approach ZIMRA expressing inability to pay on due date on stated valid reasons. |
| Prompt Response to emails | Staff should promptly respond to email requests by clients. |
| E-services | Improve E-services platform which is always down or congested. |
| Decentralization | Decision making should be decentralized to improve speed of service. |
| E-services Payment Records | Payment records should be readily accessible through the e-services platform. |
| Staff Accessibility | Telephone numbers often don't work or are not answered. "Can ZIMRA officials be available in their offices? Half the time have to be spent looking for them while we are kept holding on cell phones." |

| | |
|--|--|
| Dual System of Returns | The Authority should use both manual and online systems for returns since the E-services is not performing as per expectation. |
| Customer care | Improve on customer care, some ZIMRA staff members are very unfriendly and sometimes rough to clients. |
| Tax education | Increase tax education programs. ZIMRA should educate the public about the importance of paying taxes. |
| Employee supervision | Supervisors and managers must show more confidence and resolve when handling appeals from clients. Quite often they seem powerless to overturn wrong decisions made by subordinates. Supervision must improve. "Juniors are left to create little chiefdoms in their areas of work." |
| Communication | ZIMRA should improve on information dissemination. Taxpayers should be updated on new tax regulations timeously. |
| Speed of service | Improve on the speed of service delivery especially at the country's ports of entry. |
| Bouncing emails | "Due to Covid 19 a number of emails are being used to submit our returns and most don't work especially the Kadoma ones they continue to bounce back. Please fix." |
| Tax education for new business | ZIMRA should have Tax education programs for upcoming businesses. |
| Website speed | Improve website speed and also minimize technical errors when logging to the portal. |
| Tax Clearance | Tax clearance certificates should be processed instantly. |
| Accuracy on client records | "Communication of accurate facts with regards to client accounts. One official will tell you all is clear and in the last minute, a different official will start highlighting problems that were missed by the previous official." |
| Response to queries | Staff should quickly respond to customers' queries. |
| Systematic tracking of email requests | "Request for service by e-mail should be directed to central mail box and reference number issued by the system for easy of tracking issues. From central mail issues should then be assigned to particular individuals for attention. This will totally do away with corruption. Putting issues to personal mail boxes is a problem particularly if someone then goes on leave. Reference numbers ensure attention at all times." |
| Website update | The ZIMRA website should be always be updated so that it contains relevant information. |
| Multicurrency system for VAT and Tax | The authority should sort out the multicurrency system for VAT and Tax Returns. |
| Clearance of vehicles | Fast customs duty clearing at points of entry for vehicles and goods. |
| Client education | Educate clients on how to pay for taxes and submitting returns. |
| Patience on new businesses | The Authority should be patient with new businesses to allow them to grow. |

| | |
|---|--|
| Sector-specific workshops | More sector specific workshops should be conducted. |
| Submission dates | Have different times or dates for sectors to submit returns and not all on the 10th and 25th of every month. |
| CGT | Improve on issuance of capital gains tax certificates. |
| E-services | Remove complexity in navigating e-services. Make the access of return forms easy. |
| Timely upload of emailed returns | Uploading of emailed returns which have failed online must be done in a timely manner. |
| Parking space for town offices | ZIMRA town offices should have parking space for customers. ZIMRA should procure new state of the art vehicles. |
| User-friendly E-services interface | Remove complexity in navigating e-services. Make the access of return forms easy. |
| Online Payment | The E-services platform should have online payment platforms like PayNow that is being used by the Companies Registry for name searches and other payments. |
| Tax reminders | ZIMRA should regularly send tax reminders well before cut-off dates. |
| Communication with SMEs | The Authority should be in constant contact with SMEs to boost compliance. |
| Uploading of returns | Improve on E-services especially on uploading returns. For example PAYE should be posted to PAYE account and not income tax so that when an error occurs it becomes ease to rectify. |
| Online workshops | Introduce online workshops since face-to-face meetings remains a challenge. |
| Widen tax base | Widen tax base collections so that a few a not burden. |
| Fiscal devices | ZIMRA should provide clients with Fiscal Devices since they are regarded as ZIMRA property. |
| Modernization of offices | ZIMRA offices should be modernized and have enough circulation of air especially the Rusape Branch. |
| VAT registration | ZIMRA should work on improving the VAT registration process so that more eligible companies are included. |
| Fair treatment of clients | <p>“ZIMRA should fix the E-filing platform so it can cope with the load. It is time for ZIMRA to own the part it plays in the delays caused by an inefficient system of its own creating. The break down in the E-filing system has caused a lot of loss of income for a lot of businesses and ZIMRA was the cause of that loss, yet we, the clients, are still governed by draconian laws and deadlines with no grace on the part of ZIMRA.</p> <p>Accountability on the part of ZIMRA needs to take a huge step up the ladder. Losing/misfiling returns or simply ignoring emails and then placing the blame on the client is grossly unfair.”</p> |
| Simplified tax system | Tax structures should be simplified in order to improve voluntary compliance. |
| Contact information | ZIMRA should publish contact information that actually ends in a client receiving a personal response from a |

| | |
|--|--|
| | ZIMRA officer. Emails and phone numbers that are never answered is a major cause for dissatisfaction among clients. |
| Preclearance | Export loads should be precleared at ZIMRA Chipinge station. |
| TIP | “One of the disappointing and frustrating departments is the TIP department. Crossing the border driving a car seems like one has committed a crime. The poor service to this aspect of obtaining a TIP at Beit bridge border is indescribable.” |
| Range of fiscal devices | Increase range of fiscal devices that are affordable, fiscal devices that aren't affected by power cuts. |
| Use of local language | The website should have an option of using local languages that are easily understandable by taxpayers. |
| Website layout | The website layout should be simplified for ease of navigation. |
| Timely updates | ZIMRA should timeously advise clients when tax bands change and also when new statutory instruments are enacted. |
| Staff honesty | “Officers should honestly assist not act as if they want to hand over clients to private tax consultants. Officers at times pretend not to know their jobs so clients go to consultants.” |
| Fiscal devices | ZIMRA should visit its clients to assess whether fiscal devices are being used correctly. |
| Liaison officers | The constant changing of liaison officers is very disruptive. |
| Collaboration with the Companies Registry | ZIMRA should link with the Companies Registry for easy document processing. |
| Corruption | The Authority should find modern ways of fighting corruption. |

Conclusions

The following conclusions can be drawn from the above findings:

- i) Generally, clients are satisfied with ZIMRA's service delivery as witnessed by a Customer Satisfaction Index of 59%. However, taxpayers expressed deep satisfaction with the e-services platform and ZIMRA's poor communication with its clients. Taxpayers have complained that ZIMRA does not keep them well-informed of any new tax regulations. Also taxpayers have experienced difficulties in obtaining a Tax Clearance.
- ii) The introduction of the Fiscal devices have been embraced by clients with mixed feelings. Some respondents have complained that fiscal devices are very expensive and they also take time to send information to ZIMRA. On the other hand, a significant proportion of respondents cited no challenges with the use of Fiscal devices.
- iii) Taxpayers at the country's ports of entry experience delays in clearing of goods. They complained that officers at border stations deliberately slow down speed of service in order to compel clients into bribery.
- iv) Taxpayers generally feel that ZIMRA should not penalize clients in situations where clients fail to meet submission deadlines due to system faults.
- v) ZIMRA's website is not always up to date and as a result does not contain all the relevant information.

Recommendations

For ZIMRA to improve its quality of service and meet its customers' expectations, SPSS Zimbabwe suggested the following recommendations:

- i) Improve the efficiency of the e-services platform by adding more advanced servers that have the capacity to handle large amounts of data even during peak periods.
- ii) Tax clearances should be processed in time
- iii) Improve on communication systems between clients and the Authority. New tax policies should be communicated to clients timeously. With the technology revolution among customers where physical interaction fast becoming minimal, ZIMRA should take advantage of emails and social media to reach out to their customers.
- iv) Conduct more tax education workshops.
- v) The ZIMRA website should be upgraded and continuously updated so that all relevant forms and information can be easily accessed through it.
- vi) Exercise leniency when clients fail to meet deadlines due to ZIMRA system faults.
- vii) Staff should promptly respond to email requests.
- viii) Improve staff accessibility through telephones.
- ix) The business of selling fiscal devices should be liberalized and not left to a few players. Suppliers of Fiscal Devices should be increased so that taxpayers can access them at competitive prices.
- x) Continue with the zero-tolerance approach to corruption.
- xi) Improve the speed of clearing goods at border stations.
- xii) Simplify tax structures to improve voluntary compliance
- xiii) ZIMRA should have clear systems and procedures for staff to deal with complaints and provide solutions.
- xiv) Staff should treat customers courteously and not treat them as enemies.
- xv) Conduct regular customer care training workshops.
- xvi) An updated database of clients for ease of communication through e-mails and SMS.
- xvii) Next mini survey should incorporate physical interviews at border posts to improve representation of cross border traders who do not have access to online surveys.

Appendix A

Questionnaire for Taxpayers

SPSS

ZIMBABWE

Deeper Insights. Smarter Decisions.

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Cell: 0774 997 301/0778 569 431

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.

1. Nyamapanda Border Post
2. Chirundu One-Stop Border Post
3. Harare International Airport Customs and Excise (15 per section)
4. Victoria Falls Border Post
5. Plumtree Border Post
6. Bulawayo Mhlahlandlela
7. Bulawayo Port
8. Bulawayo Container Depot
9. Mutare Inland Station
10. Forbes Border Post
11. Chipinge
12. Masvingo
13. Gweru
14. Beitbridge Town Office
15. Beitbridge Border Post
16. Head Office Reception Area
17. Kanyemba Border Post
18. Mukumbura
19. Chinhoyi Office
20. Marondera
21. Bindura
22. Kariba Border Post
23. Charles Prince Airport
24. Manica Container Depot

| | |
|----------|---|
| | <ul style="list-style-type: none"> 25. BAK Storage 26. Kazungula Border Post 27. Hwange Station 28. Pandamatenga Border Post 29. Maitengwe Border Post 30. Mphoengs Border Post 31. Joshua M. Nkomo Airport 32. Gwanda Office 33. Kadoma 34. Rusape 35. Kwekwe 36. Mt Selinda Border Post 37. Sango Border Post 38. Chiredzi 39. Zvishavane |
| Sector | <ul style="list-style-type: none"> 1. Tax Accountant 2. Clearing Agent 3. Transporter 4. Individual Taxpayer 5. Importer 6. Exporter 7. Government Department 8. NGO 9. SME 10. Cross Border Trader 11. Wholesale & Retail Trade 12. Real Estate Activities 13. Other Service Activities 14. Income from Trade & Investment 15. Construction 16. Manufacturing 17. Transportation And Storage 18. Agriculture, Forestry & Fishing 19. Financial and Insurance 20. Information and Communication 21. Admin & Support Services 22. Professional, Scientific & Tech 23. Mining And Quarrying 24. Human Health And Social Work 25. Accommodation & Food Services 26. Standard Industry System 27. Education 28. Electricity, gas, steam & aircon 29. Arts, Entertainment & Recreation 30. Water, Sewerage, Waste, Remediation 31. Public Administration & Defence: CSS 32. Extraterritorial Orgs & Bodies |
| Position | <ul style="list-style-type: none"> 1. Owner 2. Manager 3. Accountant 4. Other (specify) |

Section A: On a scale of 1 to 5 where 1 means strongly disagree and 5 means strongly agree how well do you agree with the following statements?

| | |
|---------------------------------|--|
| Staff Attitude | <ol style="list-style-type: none"> 1. ZIMRA employees handle customers courteously 2. ZIMRA employees are always willing to help customers 3. ZIMRA employees strive to exceed customer expectations. 4. ZIMRA employees are very good in speaking the language I understand. 5. ZIMRA employees are very good listeners 6. ZIMRA Employees strongly believe in “Customer First” principle |
| Service delivery | <ol style="list-style-type: none"> 1. The employees of ZIMRA are always accessible through emails and phones 2. ZIMRA employees have the capacity to handle customers’ needs. 3. Number of ZIMRA employees is sufficient for providing an effective service at this station 4. ZIMRA office ours are conducive |
| Speed of service | <ol style="list-style-type: none"> 1. ZIMRA employees quickly respond to our service requests 2. ZIMRA service is generally fast |
| Perception towards corruption | <ol style="list-style-type: none"> 1. ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers. 2. On a scale of 0 to 10 how would you rate the level of corruption at this station? (Where 0 means not corrupt at all and 10 means extremely corrupt) |
| Quality of service | <ol style="list-style-type: none"> 1. Quality of service in ZIMRA is high |
| Staff Knowledge | <ol style="list-style-type: none"> 1. ZIMRA employees at this station know their job well |
| Corporate governance | <ol style="list-style-type: none"> 1. ZIMRA employees are of high integrity 2. ZIMRA discharge their duties in a fair and impartial manner |
| Accessibility of ZIMRA Website | <ol style="list-style-type: none"> 1. Is the ZIMRA website easy to use? Yes/No 2. Is the ZIMRA website easy to find? Yes/No 3. What do you do when you visit ZIMRA’s website? <ul style="list-style-type: none"> • Tax payments • Seek information • Download forms • Checking updates • Other (specify)_____ 4. Are you able to easily access all the relevant information you may need from ZIMRA website? Yes/No 5. Please suggest how ZIMRA can improve on their website_____ |
| Efficiency of ZIMRA ICT systems | <ol style="list-style-type: none"> 1. ZIMRA e-services platform is very efficient 2. The Fiscal Devices are very efficient 3. The ASCUDA system is very efficient 4. The electronic cargo tracking system is very efficient 5. ZIMRA Econet Ownai Platform is very efficient 6. ZIMRA Netone One money platform is very efficient |
| Complaints resolution | <ol style="list-style-type: none"> 1. Have reported a problem/complaint to ZIMRA in the last four months? Ys/No 2. What was the problem / complaint about? |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|--------------------------------------|--|---|--|--|--|--|-----|----|-------|--|--|-----------|--|--|----------------|--|--|-------|--|--|-----------|--|--|
| | <ul style="list-style-type: none"> • The Eservices portal down • Wrong computation of income tax • Wrong computation of PAYE • Congestion during the deadline • Delaying in getting tax clearance • Lack of immediate collaboration among ZIMRA staff • Other (Specify) <p>3. Through which mechanism / channel did you make the complaint / report the problem?</p> <ul style="list-style-type: none"> • Email • Telephone • Radio • Newspaper • TV • SMS • Social media • ZIMRA website <p>4. How fast was your complaint/problem resolved?</p> <ul style="list-style-type: none"> • Less than 24 hours • Within a week • Within 2 weeks • Within 3 weeks • Over 3 weeks <p>5. Thinking about this last time that you made a complaint to ZIMRA; how satisfied were you with the way your complaint/problem was resolved?</p> <ul style="list-style-type: none"> • Very dissatisfied • Dissatisfied • Neither satisfied nor dissatisfied • Satisfied • Very Satisfied | | | | | | | | | | | | | | | | | | | | | | | | | |
| Physical Facilities | 1. ZIMRA physical facilities (i.e. offices, reception etc.) are very good. | | | | | | | | | | | | | | | | | | | | | | | | | |
| Communication | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td data-bbox="555 1420 1034 1800" rowspan="5">1. Which of the following statements best describes your impression of communications within ZIMRA?</td> <td data-bbox="1034 1420 1508 1487">ZIMRA keeps customers fully informed</td> </tr> <tr> <td data-bbox="1034 1487 1508 1554">ZIMRA keeps customers fairly well informed</td> </tr> <tr> <td data-bbox="1034 1554 1508 1621">ZIMRA keeps customers adequately informed</td> </tr> <tr> <td data-bbox="1034 1621 1508 1688">ZIMRA gives customers only a limited amount of information</td> </tr> <tr> <td data-bbox="1034 1688 1508 1800">ZIMRA doesn't tell customers much at all about what is happening</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td data-bbox="555 1832 995 2038" rowspan="5">2. Which channel of communication do you think ZIMRA can adopt to get more exposure?</td> <td data-bbox="995 1832 1276 1868"></td> <td data-bbox="1276 1832 1356 1868">Yes</td> <td data-bbox="1356 1832 1423 1868">No</td> </tr> <tr> <td data-bbox="995 1868 1276 1904">Email</td> <td data-bbox="1276 1868 1356 1904"></td> <td data-bbox="1356 1868 1423 1904"></td> </tr> <tr> <td data-bbox="995 1904 1276 1939">Telephone</td> <td data-bbox="1276 1904 1356 1939"></td> <td data-bbox="1356 1904 1423 1939"></td> </tr> <tr> <td data-bbox="995 1939 1276 1975">ZIMRA Facebook</td> <td data-bbox="1276 1939 1356 1975"></td> <td data-bbox="1356 1939 1423 1975"></td> </tr> <tr> <td data-bbox="995 1975 1276 2011">Radio</td> <td data-bbox="1276 1975 1356 2011"></td> <td data-bbox="1356 1975 1423 2011"></td> </tr> <tr> <td data-bbox="995 2011 1276 2038">Newspaper</td> <td data-bbox="1276 2011 1356 2038"></td> <td data-bbox="1356 2011 1423 2038"></td> </tr> </table> | 1. Which of the following statements best describes your impression of communications within ZIMRA? | ZIMRA keeps customers fully informed | ZIMRA keeps customers fairly well informed | ZIMRA keeps customers adequately informed | ZIMRA gives customers only a limited amount of information | ZIMRA doesn't tell customers much at all about what is happening | 2. Which channel of communication do you think ZIMRA can adopt to get more exposure? | | Yes | No | Email | | | Telephone | | | ZIMRA Facebook | | | Radio | | | Newspaper | | |
| 1. Which of the following statements best describes your impression of communications within ZIMRA? | ZIMRA keeps customers fully informed | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ZIMRA keeps customers fairly well informed | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ZIMRA keeps customers adequately informed | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ZIMRA gives customers only a limited amount of information | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ZIMRA doesn't tell customers much at all about what is happening | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Which channel of communication do you think ZIMRA can adopt to get more exposure? | | Yes | No | | | | | | | | | | | | | | | | | | | | | | | |
| | Email | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Telephone | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ZIMRA Facebook | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Radio | | | | | | | | | | | | | | | | | | | | | | | | | |
| Newspaper | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | |
|--|--------------------------|---------------|--|--|
| | (Select one answer only) | TV | | |
| | | SMS | | |
| | | ZIMRA Twitter | | |
| | | ZIMRA website | | |

Section B:

1. PUBLICITY RATING

| | |
|--|---|
| In which media did you hear/see about ZIMRA? | Newspaper |
| | Radio |
| | TV |
| | Social media (WhatsApp, Facebook, Twitter etc.) |
| | Other (Specify) |

2. Fiscalisation

If you have a fiscal device which of the following challenges do you face when using Fiscal Devices?

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

Have you ever attended any of the following sensitization sessions? (Tick appropriate box)

| Programs | Yes | No |
|---------------------------|-----|----|
| Tax related meetings | | |
| Education workshops | | |
| Sector specific workshops | | |

How effective are ZIMRA programs in disseminating information to customers about taxes and tax related issues

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

Customer Satisfaction Index Section

1. Have you ever contacted ZIMRA offices to request a service(s) at one of their service centres? Yes/No
2. Overall how satisfied were you with the service(s) you received on a scale of 1 to 10 where *1 means very dissatisfied* and *10 means very satisfied*? Please select DK if you don't know sufficiently to rate.
3. Considering all the expectations you may have had about the service(s), to what extent did the service meet your expectations on a scale of 1 to 10 where *1 means fell short of expectations* and *10 means exceeded expectations*? Please select DK if you don't know sufficiently to rate.
4. Considering the ideal service, how well do you think the service you received compare with ideal service on a scale of 1 to 10 where *1 means far from ideal* and *10 very close to ideal*? Please select DK if you don't know sufficiently to rate.

| | |
|--------------------------|--|
| Overall service delivery | 1. How would you rate the overall service delivery in ZIMRA? |
|--------------------------|--|

Suggest three areas that need immediate improvement to ZIMRA.

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*****Thank you!*****