

# Client Satisfaction Survey Report

Second Quarter - 2021

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For:



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## Executive Summary

The Authority commissioned SPSS Zimbabwe to conduct customer satisfaction survey for its second quarter of the year 2021. The main objective of the survey was to assess taxpayers' perception of the level and quality of service delivery and whether their service expectations were being met by ZIMRA.

The greater part of survey was mainly quantitative using data collected through closed ended questions. The data collection instrument also included a few open ended questions which constituted the qualitative part of the survey. The target population for this study included tax accountants, clearing agents, transporters, individual taxpayers, importers, corporate taxpayers, SMEs, cross-border traders, NOGs, parastatals and government departments. The survey achieved a sample of 611 responds and this figure is adequate enough to produce statistically significant results which are representative of the target population.

Quantitative data from the 5-point Likert Scale questions were analyzed using the Statistical Package for Social Sciences (SPSS) software. The main method of analysis used was Descriptive Statistics. On the other hand, qualitative data from the open ended questions were analyzed using themes.

## Key Findings

Based on the findings, the overall Customer Satisfaction Index (CSI) for the 2021 2<sup>nd</sup> Quarter stood at 62% whilst the Corruption Perception Index (CPI) was 30%. There is a slight improvement in customer satisfaction as compared to the results of the 1<sup>st</sup> Quarter where the index was 59%. There was an insignificant reduction in the Corruption Perception Index from the previous score of 32%. Of notable concern is the inefficiency of the e-services platform. An overwhelming majority of respondents to the survey has expressed dissatisfaction with e-services facility. The system is reported to be always congested especially during peak periods resulting in taxpayers failing to obtain Tax Clearances in time. The majority of respondents have also expressed deep concern about the failure by the Authority to address client queries in time. The findings show that most complaints lodged through emails and telephone are going for over three weeks before they are resolved. Clients normally expect their queries to be addressed within 24 hours.

The findings from the survey also show that ZIMRA staff are always not available to respond to telephone calls and emails during working. Respondents also complained that some of the liaison officers lacked adequate knowledge of their jobs and were sometimes not able to deal with issues at hand. On the aspect of speed of service delivery, respondents have suggested that the Authority should empower officers to make own decisions without fear of victimization since service delivery is sometimes being impeded by bureaucracy.

Respondents have also cited that the ZIMRA website should be timely updated so that it contains relevant information all the time. There were numerous suggestions from the respondents that the Authority should increase its tax sensitization and taxpayer education programs in order to boost awareness and compliance. A significant proportion of the respondents indicated that ZIMRA needs to broaden its revenue base through the inclusion of the informal sector. Based on the findings, respondents view the prices of fiscal devices as exorbitant. A significant proportion of the respondents have indicated their prices should be revised downwards while some are of the opinion that they should be given to clients for free.

The results from the survey show that ZIMRA is failing in the aspect of communication with its clients. Respondents have complained that ZIMRA does not update the taxpayers in time

whenever there are any reforms in tax legislation. Small business owners indicated that the Authority should treat them with leniency to allow that to grow. They have complained that the penalties for non-compliance are extremely harsh and not good for business.

### Conclusions

The findings show that taxpayers generally appreciate the services offered by ZIMRA and that the level corruption in ZIMRA has slightly reduced. However, dissatisfaction was noted particularly in poor customer complaints handling, inefficiency of the e-services platform, tax clearance generation, unavailability of staff during working hours, high cost of fiscal devices, and failure by staff to respond to client emails.

### Recommendations

Based on the findings above, SPSS Zimbabwe suggests the following recommendations;

- i. ZIMRA should ensure that the e-services platform is upgraded so that it performs as expected by its clients. It should be always available and also be able to handle large traffic even during peak periods.
- ii. ZIMRA staff should be always available to answer telephone calls and respond to customer emails during working hour.
- iii. The Authority should put in place an efficient complaints handling mechanism in order to increase customer satisfaction.
- iv. Tax clearances should be processed in a timely manner to enable smooth operation of businesses.
- v. ZIMRA should continue with its tax sensitization programs throughout the country to boost compliance. The Authority should also set up offices in growth points around the country to increase visibility.
- vi. With the current global situation where physical interaction is increasingly becoming minimal, ZIMRA can adopt social media platforms in disseminating information to its clients. The ZIMRA website should also contain all the relevant information which can be accessed without physically visiting ZIMRA offices.
- vii. ZIMRA staff should be constantly trained in customer care so that they always uphold the core values of the Authority when performing their duties.
- viii. The Authority should conduct a nationwide census of all operating business in order to come up with an updated database of all operating businesses. This can be achieved through using popular mobile data collection technologies like SurveyToGo.
- ix. ZIMRA to always give timely updates to its client of any reforms and new statutory instruments.
- x. The Authority should continue fighting corruption through adoption of modern technologies e.g. installing CCTVs at stations.
- xi. ZIMRA should embrace all modes of payment for the convenience of the taxpayers.
- xii. Liaison officers should be adequately trained so that the acquire full knowledge of their tasks.
- xiii. The Authority should minimize bureaucracy in order to improve service delivery and thereby increase client satisfaction.

## 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 611 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

During the survey, key demographic characteristics of participants were recorded. Figure 1 below illustrates the gender and age range of respondents.

### Disaggregation by Gender and Age Range

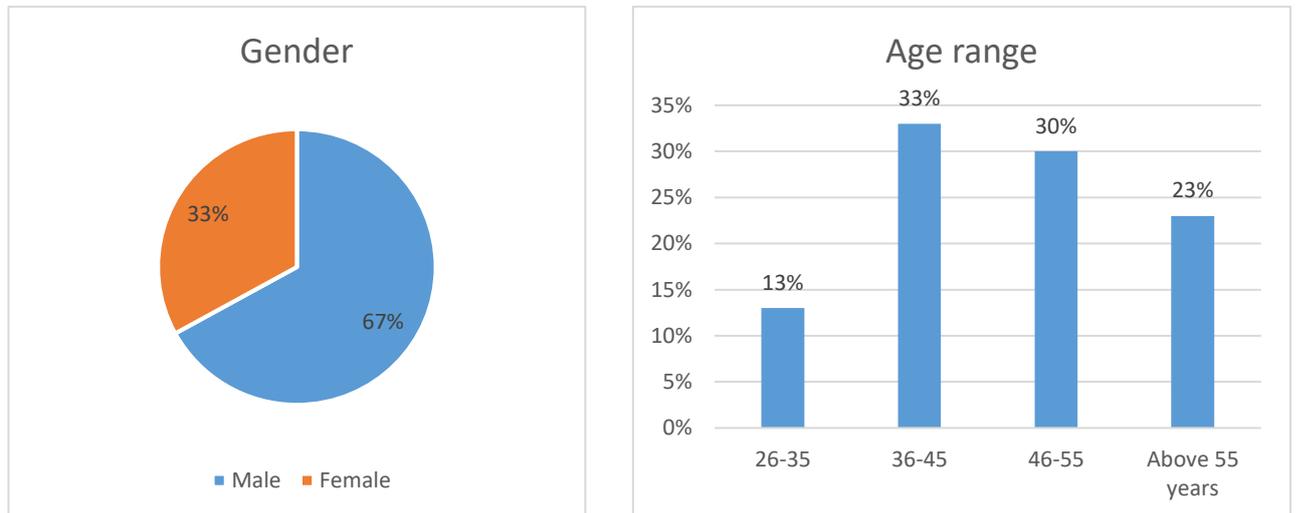
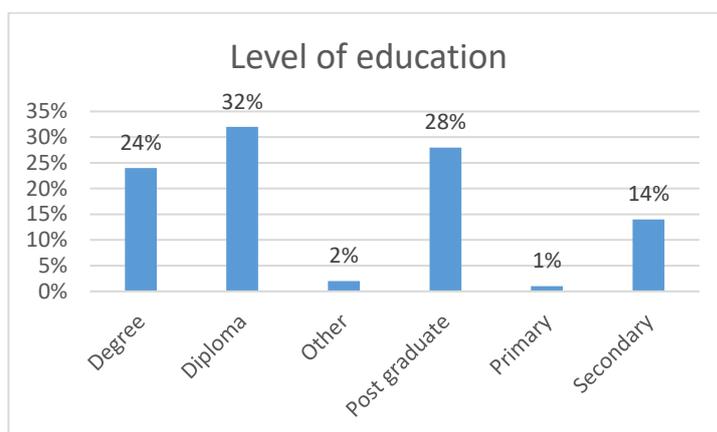


Figure 1: Disaggregation by Gender and Age

The majority (67%) of respondents were males while women constituted only 33% of the achieved sample. This can be attributed to the fact that many businesses in Zimbabwe are male owned. The results also show that most of the respondents (63%) were between 36 and 55 years.

### Level of Education



The results in the bar chart show that the majority of respondents have attained tertiary education whilst only 3% have did not go beyond primary education. Thus most of the respondents could comprehend the data collection instrument.

Figure 2: Level of Education

### Category of Business

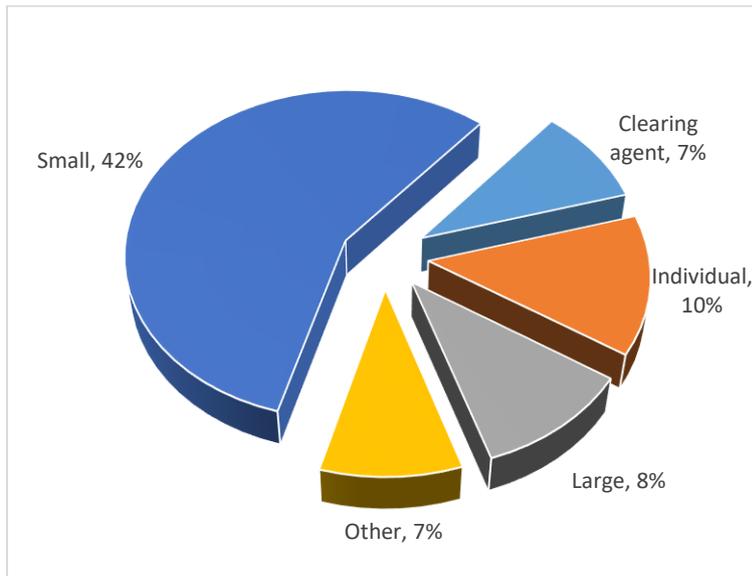


Figure 3: Category of Business

The survey sought to classify respondents according to their business categories. The results in Figure 3 show that the majority (42%) of taxpayers in this study were from the Small Business category whilst only 8% of the respondents indicated that they were in the Large Business category.

### Position

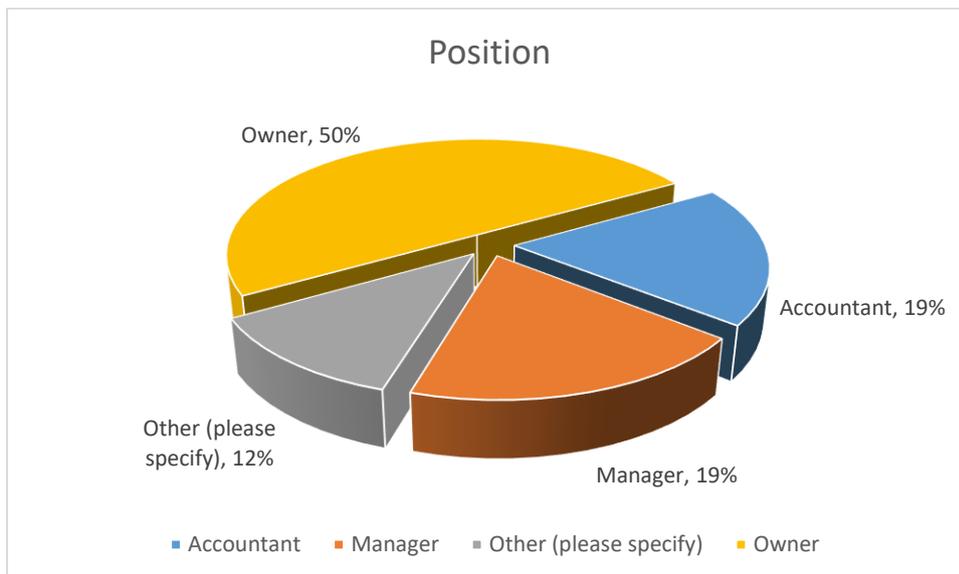


Figure 4: Distribution by Position

As indicated in Figure 4 above, the majority (50%) of respondents were business owners.

## Sector

The figure below shows the distribution of respondents by business sector.

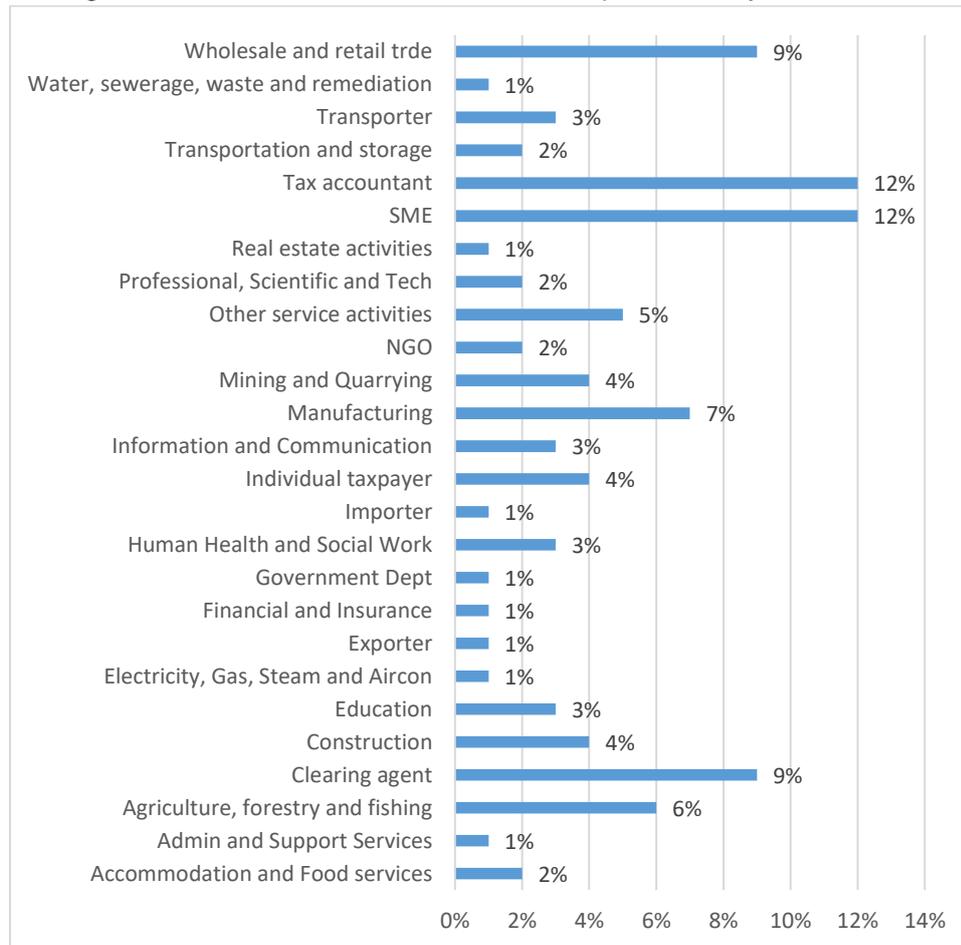


Figure 5: Distribution by Sector

The results show that SMEs (12%) and Tax Accountants (12%) constituted the majority of the respondents.

## Mean Score for Each Statement

The survey questions were based on a 5-point Likert Scale and they were all positively worded. Respondents were asked to rate their level of agreement with each statement on an ordinal scale from strongly disagree (1) to strongly agree (5). A mean score for each question was calculated. The table below shows the mean scores for each statement.

Table 1: Mean Score for Each Statement

Survey Statement	Mean Score
ZIMRA employees handle customers courteously	3.497
ZIMRA employees are always willing to help customers	3.436
ZIMRA employees strive to exceed customer expectations.	3.131
ZIMRA employees are very good in speaking the language I understand.	3.706
ZIMRA employees are very good listeners	3.353
ZIMRA Employees strongly believe in "Customer First" principle	3.045

The employees of ZIMRA are always accessible through emails and phones	<b>3.123</b>
ZIMRA employees have the capacity to handle customers' needs.	<b>3.319</b>
Number of ZIMRA employees is sufficient for providing an effective service at this station	<b>3.204</b>
ZIMRA office ours are conducive	<b>3.510</b>
ZIMRA employees quickly respond to our service requests	<b>2.938</b>
ZIMRA service is generally fast	<b>2.720</b>
ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.	<b>2.677</b>
Quality of service in ZIMRA is high	<b>3.007</b>
ZIMRA employees at this station know their job well	<b>3.540</b>
ZIMRA employees are of high integrity	<b>3.190</b>
ZIMRA discharge their duties in a fair and impartial manner	<b>3.202</b>
ZIMRA e-services platform is very efficient	<b>2.529</b>
The Fiscal Devices are very efficient (Please select 6 if not applicable)	<b>2.933</b>
The ASCUDA system is very efficient (Please select 6 if not applicable)	<b>3.199</b>
The electronic cargo tracking system is very efficient (Please select 6 if not applicable)	<b>3.206</b>
ZIMRA Econet Ownai Platform is very efficient (Please select 6 if not applicable)	<b>3.128</b>
ZIMRA Netone One mmoney platform is very efficient (Please select 6 if not applicable)	<b>3.325</b>
ZIMRA physical facilities (i.e. offices, reception etc.) are very good.	<b>3.479</b>

### 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	17.3%	18.8%	63.9%
	ZIMRA employees are always willing to help customers	21.1%	17.8%	61.1%

	ZIMRA employees strive to exceed customer expectations.	27.5%	30.4%	42.1%
	ZIMRA employees are very good in speaking the language I understand.	12.1%	11.1%	76.8%
	ZIMRA employees are very good listeners	20.8%	25.1%	54.1%
	ZIMRA Employees strongly believe in “Customer First” principle	32.5%	27.7%	46.0%

The results in Table 3 show that 63.9% of the respondents agree that ZIMRA employees handle customers courteously, 61.1% are of the opinion that ZIMRA employees are always willing to help clients and less than 50% of the participants acknowledge that ZIMRA employees strive to exceed customer expectations. The results also show that most (76.8%) of the respondents understand the language used by ZIMRA employees whilst 54.1% and less than 50% of the taxpayers agree that ZIMRA employees are good listeners and they also believe in the “Customer First” principle respectively.

### Service delivery

One of the main objectives of the study is to assess the customers’ perception of the level of quality of service delivery. The table below shows the distribution of responses to the questions pertaining to 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	32.9%	17.6%	49.5%
	ZIMRA employees have the capacity to handle customers’ needs.	24.7%	18.8%	56.5%
	Number of ZIMRA employees is sufficient for providing an effective service at this station	25.6%	23.9%	50.5%
	ZIMRA office ours are conducive	16.4%	16.7%	66.9%

From the table above, it can be concluded that overall taxpayers appreciate the quality of service delivery in ZIMRA. Throughout the survey, respondents complained about the inaccessibility of staff through both telephones and emails. The results also show that some of the ZIMRA stations are understaffed.

### Speed of service

Results from previous studies show that speed of service is one of the key attributes of an organization that operates with efficiency. Respondents were asked to rate their level of agreement with the speed of service. The table below shows the results.

Table 5: Speed of Service

Speed of Service	Disagree	Neither agree nor disagree	Agree
ZIMRA employees quickly respond to our service requests	39.1%	21.9%	39.0%
ZIMRA service is generally fast	47.3%	22.7%	30%

The results indicate that the majority of respondents firmly believe that ZIMRA’s speed of service needs immediate improvement. Throughout the survey, respondents highlighted that ZIMRA staff does not respond to customer emails in time.

### Perception towards corruption

One of ZIMRA's targets is to eliminate corruption within the organization as it tarnishes its image in the eyes of the public. Respondents were asked to rate their level of agreement with the statement that ZIMRA staff have a tendency of expecting something in return for a service rendered. The table below shows the distribution of the responses to this question.

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.	33.5%	27.3%	39.5%

The results show that roughly 40% of the respondents believe that ZIMRA officials expect to receive bribes in order for them to serve customers. A considerable number of respondents cited that ZIMRA employees deliberately slow down their speed of service so that clients are compelled to offer them bribes for them to be quickly served.

### Corruption Perception Index (CPI)

Respondents were further asked to rate their perception level of the corruption in ZIMRA on scale of 0 to 10 where 0 means not corrupt at all and 10 means extremely corrupt. An average score was computed and then converted into a percentage to come up with the Corruption Perception Index (CPI). The result for the Corruption perception index was 30%. The CPI has improved insignificantly in comparison with the score of 32% from the previous study.

### Quality of service

The figure below shows the distribution of responses to the question on the level of agreement with the quality of service in ZIMRA.

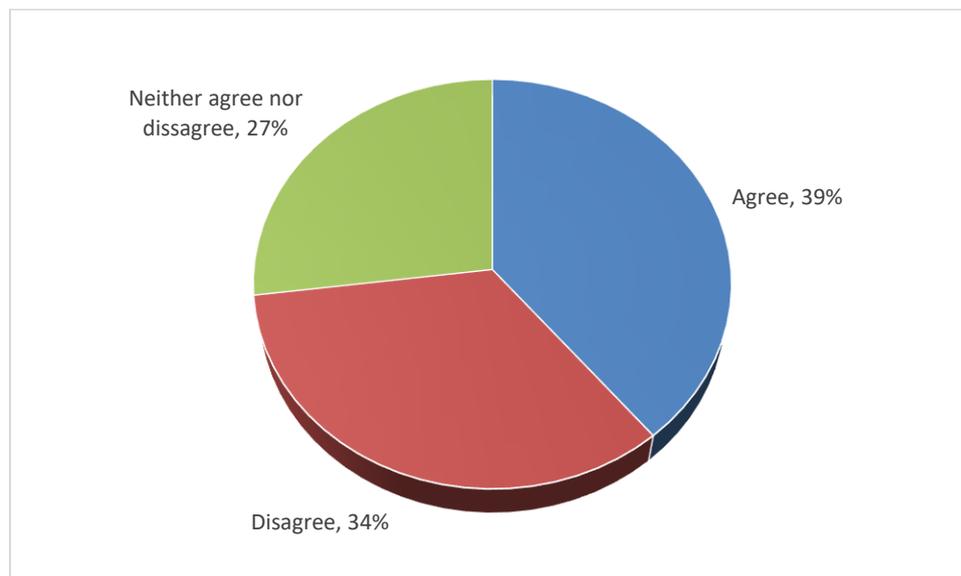


Figure 6: Level of Agreement With Quality of Service

As indicated in the pie chart above, the majority (39%) of respondents acknowledge the quality of service delivery in ZIMRA. On the other hand, 27% of the respondents did not disclose their feelings on the aspect of quality of service delivery.

### Staff Knowledge

As indicated in the chart below 63% of the respondents believe that ZIMRA staff know their job very well. During the survey a considerable number of participants indicated that some of the liaison officers had no adequate knowledge to handle issues on hand. Thus ZIMRA should put more effort in capacity building in order to improve client service delivery.

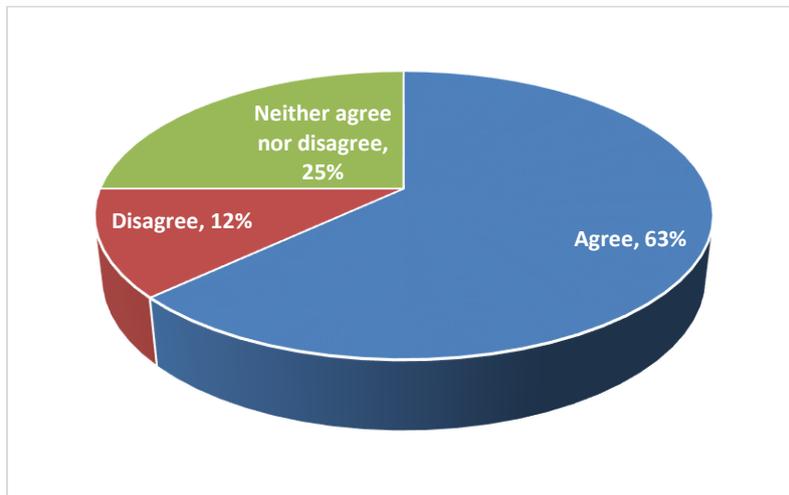


Figure 7: Staff Knowledge

### Integrity and Fairness

Integrity and fairness are some of ZIMRA's goals in serving its customers. The results in Table 7 show that less than 50% of the respondents perceive ZIMRA employees as of high integrity and again less than 50% of the respondents believe that ZIMRA employees discharge their duties in a fair and impartial manner. Thus ZIMRA needs to always emphasize on the upholding of its core values during staff trainings.

Table 7: Integrity and Fairness

	Disagree	Neither agree nor disagree	Agree
ZIMRA employees are of high integrity	20.1%	38.6%	41.3%
ZIMRA employee discharge their duties in a fair and impartial manner	23.9%	29.7%	46.4%

### Website ease of use

One of the qualities of a good website is easiness of use. Respondents were asked whether the ZIMRA website was easy to use or not. The results show that most (70%) of the visitors to the website find it easy to use whilst 30% of the respondents had difficulties in accessing information from the website.

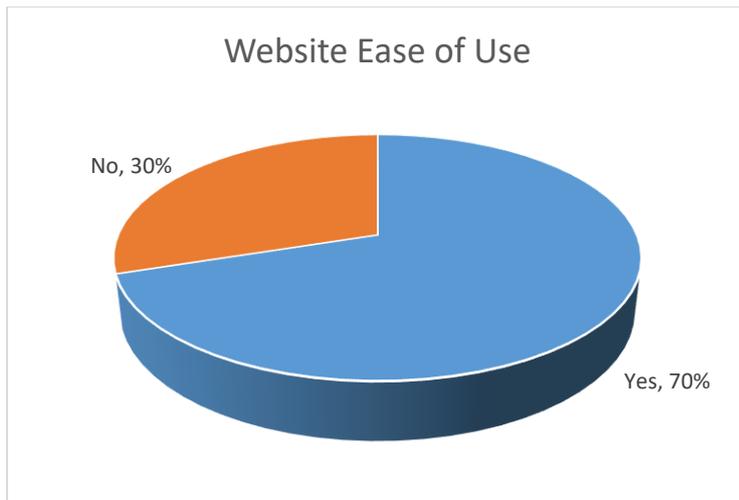


Figure 8: Website Ease of Use

### Uses of ZIMRA Website

Taxpayers visit the ZIMRA website for different reasons. For that reason, the survey sought to find out the uses of the ZIMRA website. The Figure below shows the results.

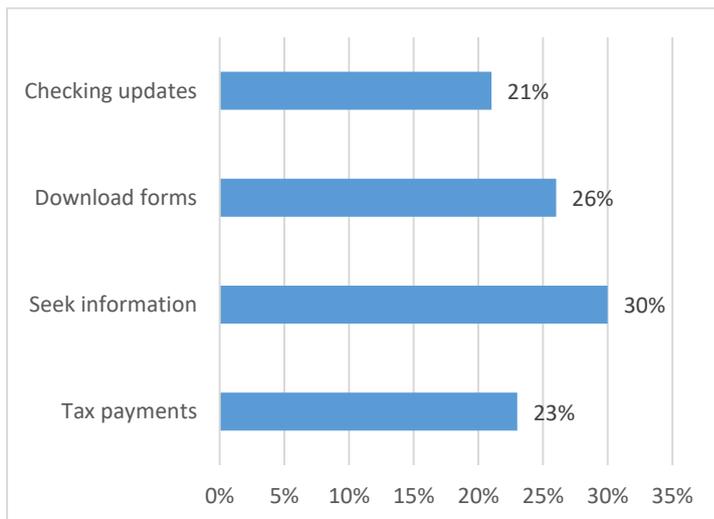


Figure 9: Uses of ZIMRA Website

As shown in Figure 9, most of the respondents use the website to seek information (30%) and download forms (26%). On the other hand, 23% and 21% of the respondents use the website to check for updates and tax payments respectively. Therefore, it is imperative for ZIMRA to make sure that the website is always up to date and also loaded with all updated forms that can be easily downloaded.

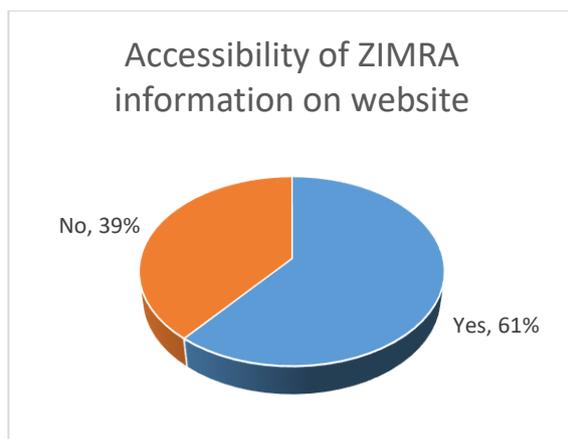


Figure 10: Accessibility of ZIMRA information

A good website should allow users to easily access information. Respondents were asked about the ease of access to information on the ZIMRA website. As shown in Figure 10 below, 61% of the users find it easy to access relevant information from the website. On the other hand, 39% of the participants cited difficulties in accessing information on the website. Respondents expressed difficulties with the search function of the website. They complained the search function does not always yield the desired results.

### 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 of responses which were thematically grouped as shown in the table below.

Table 8: Ways of Improving ZIMRA Website

Use of simplified language	Use language that is comprehensible by all clients and avoid jargon.
Mobile application	ZIMRA must have a mobile application where we access their website
User-friendliness	Needs to be user friendly and readily accessible.
Word search optimization	This facility should be optimized to handle queries. The 'word' search should always produce desired results.
Frequent updates	Website content should be continuously updated.
Network efficiency	Make it more accessible by enhancing network efficiency 24/7
Availability during peak periods	"Network must be always available. Make it accessible especially beginning of the year when many people try to access it for tax clearances"
PayPal	Paypal to pay taxes should be incorporated on the website.
System capacity improvement	The system should be upgraded to handle large traffic.
E-services	'My history' on eservices platform should be accessible.
PAYE	Make the PAYE remittance platform user friendly.
ASYCUDA	Upgrade the ASYCUDA system to improve efficiency.
Free accessibility	The ZIMRA website should be accessible without data bundles.
Online balance enquiry	The e-services platform should allow clients to access their balances online.
Forms to be in editable format	Forms should be availed in editable format for ease of completion.
QPDs	Zimra must include submission of QDP forms on e-filing portal and also split ZWL and USD submission of returns on e-services.
Speed	Improve on e-filing service platform for quick response when submitting tax returns
Document carrying capacity	The document carrying capacity on e-services should improve.; "ZIMRA E-Services portal is down most of the time and when uploading documents we were told that its 5MB per

	document and a maximum of 7 documents but now if you try and upload a document that is 4MB it does not upload.”
Online chat platform	The website must also have an online chat so that clients can have a live interaction.
Social media	ZIMRA to incorporate Social Media platforms like what ZESA and Telone are doing.
Accessibility on mobile platforms	The website should be optimized for mobile viewing.
Contact information	Names, email addresses and numbers of various liaison officers should be readily available on the website. Also phone numbers for various ZIMRA stations should be updated. Most of the telephone numbers on the website are not working.
Events calendar	The website should have an Events Calendar showing dates for tax related workshops and meetings.
Online workshops	The website should be uploaded with online workshops and presentations which are downloadable.
Online “duty” calculator	The website should have an online customized calculator to aid clients in computation of different taxes.
Alert system	An alert system should be in place if a payment is outstanding so that one does not incur heavy penalties.
Missing forms	Some forms are missing on the website like the VAT 10 form
Password Changes	The frequency of changing passwords should be reduced avoid confusion. Also, resetting of passwords on the e-services platform should not be difficulty.
Prompt response to system failures	The IT department should promptly respond to system failures.

### Efficiency of ZIMRA ICT systems

ZIMRA has adopted some of the latest technologies in its bid to offer world class service standards to its clients. Respondents were asked to rate their perception levels of the efficiency these systems. The table below shows the distribution of responses for the various platforms.

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	51.7%	18.9%	29.4%
	The Fiscal Devices are very efficient	33.4%	27.6%	39.0%
	The ASCUDA system is very efficient	23.1%	33.6%	43.3%
	The electronic cargo tracking system is very efficient	15.3%	48.7%	36.0%
	ZIMRA Econet Ownai Platform is very efficient	13.4%	57.0%	29.6%
	ZIMRA Netone OneMoney platform is very efficient	10.8%	47.6%	41.6%

The results in the table above indicate that 51.7% of the respondents expressed dissatisfaction with the inefficiency of the e-services platform. Respondents have complained the system is always down and inaccessible during peak periods. Most of the participants were neutral about the ZIMRA Econet Ownai and OneMoney probably because they were non-users of these platforms.

### Problems Resolution/Complaints handling

Respondents were asked about problems they have encountered in dealing with ZIMRA. They were also asked question on whether they have lodged a complaint with ZIMRA and the channel which they have used to lodge the complaint. As shown in the figure below, the majority (39%) of respondents have encountered numerous problems with the e-services platform whilst 23% of the taxpayers had difficulties in obtaining a tax clearance.

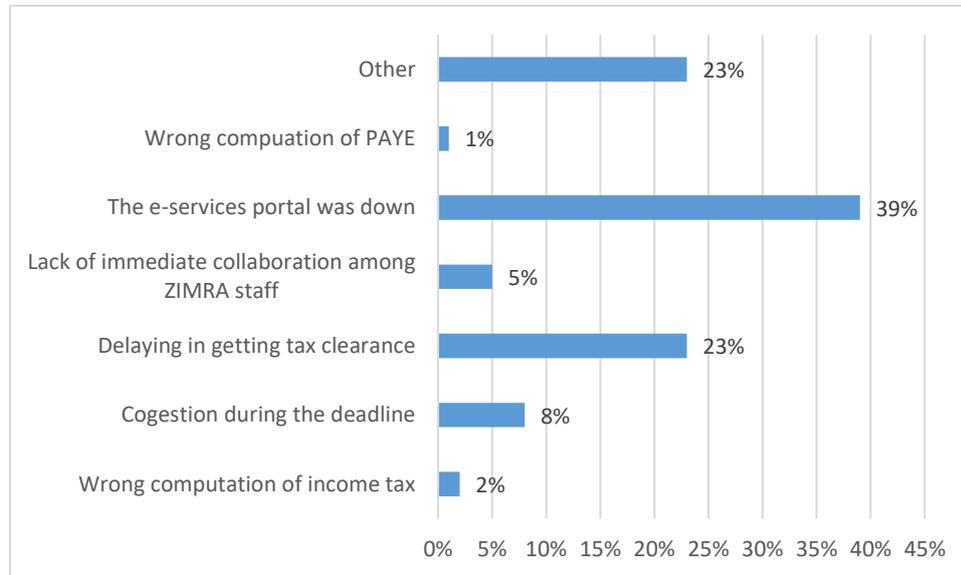


Figure 11: Frequent Complaints From Taxpayers

### Channel and Speed of Complaint resolution

Figure 12 shows the distribution of responses on the channel used and the speed of complaint resolution. As illustrated below, most of the respondents lodged their complaints through email (60%). Most respondents prefer emails mainly for ease of tracking complaints. On the other hand, 30% of the respondents indicated that they lodged their complaints through a direct telephone call probably because of the urgency of the issues.

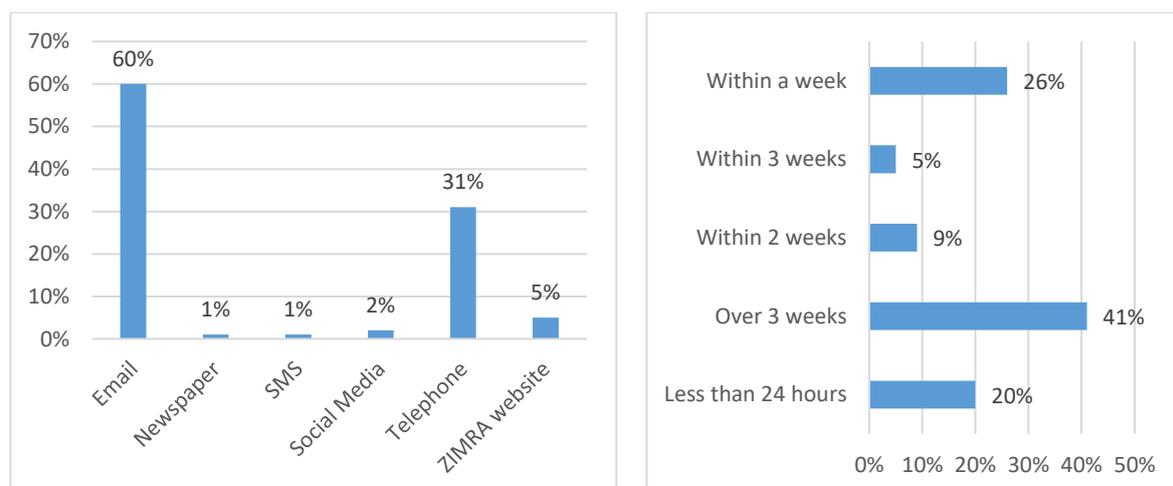


Figure 12: Channel and Speed of Complaint Resolution

The results in Figure 12 above show that most of the taxpayers (41%) go for more than 3 weeks without getting solutions for their problems. Throughout the survey, respondents have complained that ZIMRA officials do not respond to email requests or even acknowledge

receipt of the emails from clients. ZIMRA staff should strive to always acknowledge receipt of emails from clients in order to boost client confidence.

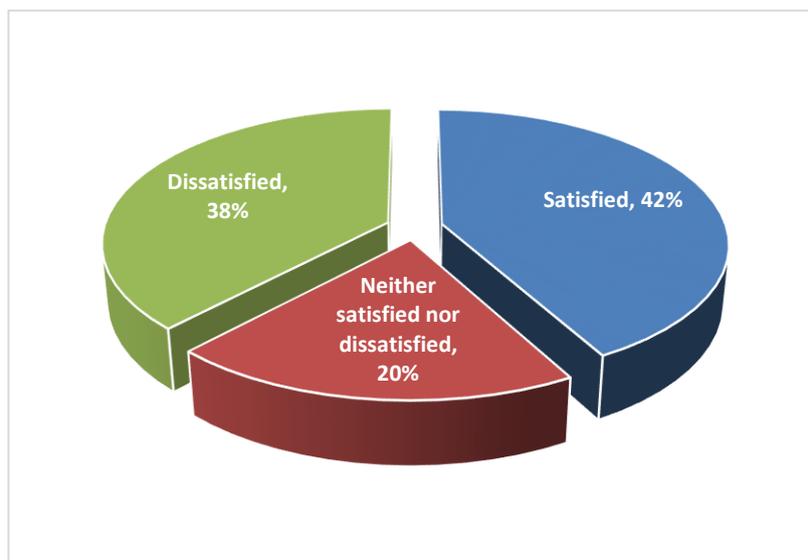
### Cross-tabulation (Channel vs Speed of complaint resolution)

In order to establish whether there is an association between speed of complaint resolution and the channel used to lodge the complaint a cross-tabulation of the two variables was performed. The results are as shown in the table below.

Table 10: Cross-tabulation (Channel vs Speed of Complaint Resolution)

	How fast was your complaint/problem resolved?				
	Less than 24 hours	Over 3 weeks	Within 2 weeks	Within 3 weeks	Within a week
Email	41 (15.2%)	120 (44.4%)	26 (9.6%)	15 (5.6%)	68 (25.2%)
Telephone	36 (25.7%)	50 (35.7%)	10 (7.1%)	5 (3.6%)	39 (27.9%)

The results show that the majority of complaints lodged through both telephone (44.4%) and emails (35.7%) go for over 3 weeks without being resolved. Therefore, ZIMRA staff should improve in this aspect of service delivery.



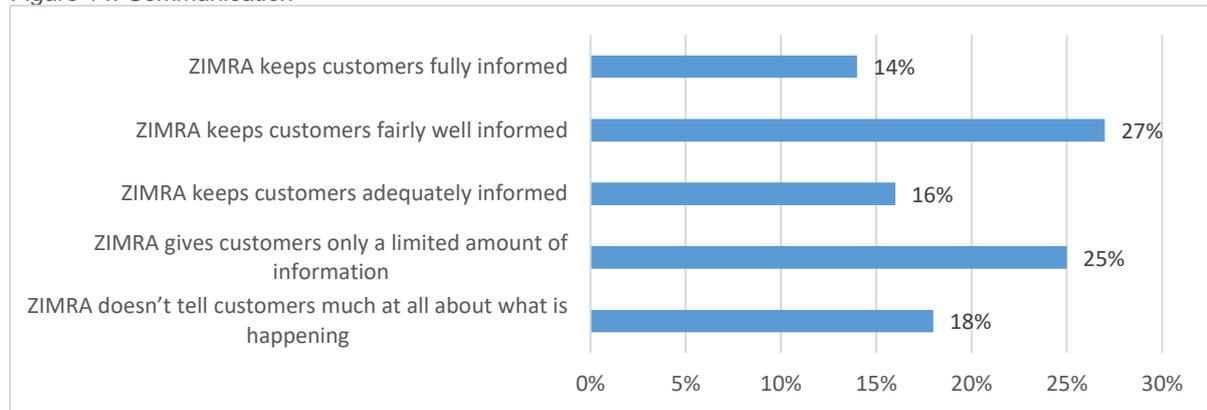
Respondents were further asked about their level of satisfaction with the way their complaints were resolved. As illustrated in Figure 14, 42% of the respondents were satisfied with the way their complaints were handled whilst 38% were dissatisfied with ZIMRA's complaints handling mechanism. On the other hand, 20% of the respondents were noncommittal on this question.

Figure 13: Level of Satisfaction With Speed of Complaint Resolution

## Communication

Communication is a critical factor as it fosters good relationship and create clarity on issues that may impact client satisfaction. During the survey administration, respondents were asked to describe their impression of the communication within ZIMRA. The question was closed-ended with 5 statements to be rated on an ordinal scale. The results are shown in Figure 15 below.

Figure 14: Communication



From the findings about 27% of the respondents firmly believe that ZIMRA keeps its customers fairly well informed whilst 25% believe that ZIMRA gives its customers only a limited amount of information. A considerable number of respondents have complained that ZIMRA does not give its customers timely updates with regards to any new reforms.

## Preferred channel of communication

Respondents were further asked about the channel of communication which they feel ZIMRA should adopt in order for it to be more visible to the public. Figure 16 below shows the results.

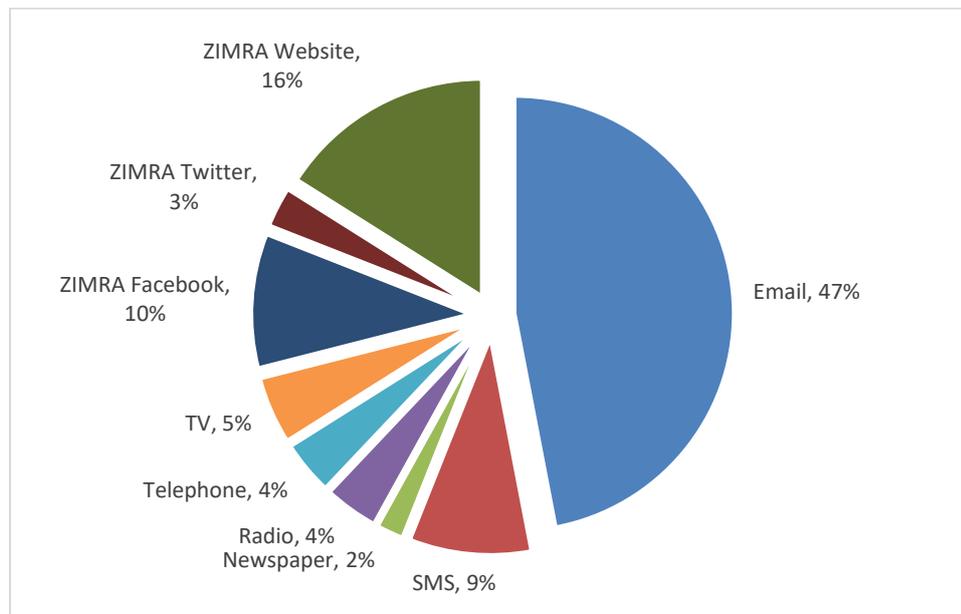


Figure 15: Preferred Channel of Communication

The results show that the majority (47%) of the respondents cited email is the best channel to adopt while 16% preferred the website. This result could be attributed to the fact that most of the respondents to this survey are from the corporate world and they normally use emails as a means of communication. Thus ZIMRA should adopt other platforms in order to target individual taxpayers and other business who do not have access to the internet.

### Media Appearance

In order to boost compliance among the public, it is of paramount importance for ZIMRA to advertise in different media platforms available. Taxpayers were asked a question on which media they have seen or heard about ZIMRA. The results are displayed in the pie chart in Figure 17 below.

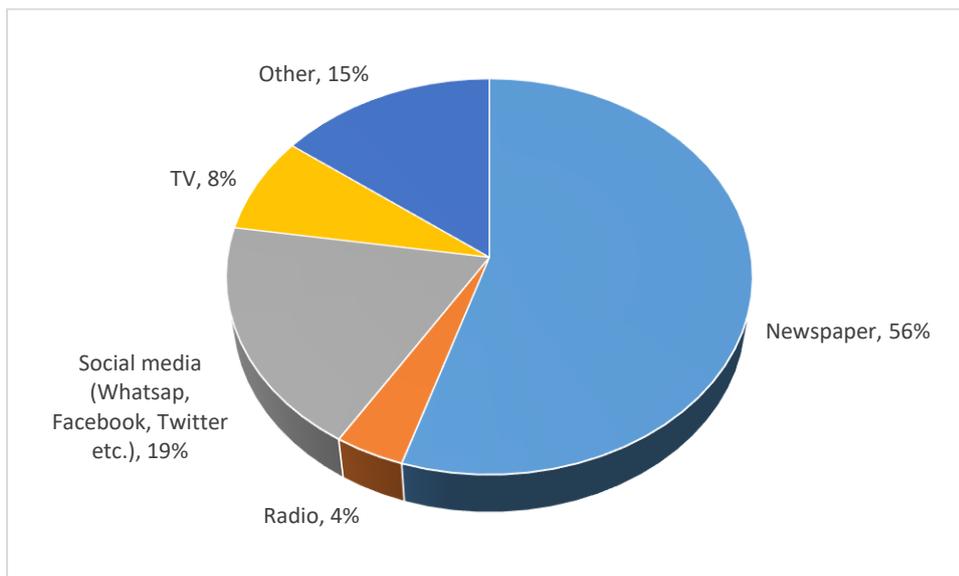


Figure 16: Media Appearance

As depicted in the pie chart, the majority (56%) of the respondents cited the ZIMRA brand as appearing most in newspapers. Thus ZIMRA should advertise more through the radio, television and the social media platforms.

### ZIMRA Tax Sensitization Programs

Respondents were asked to name the tax sensitization sessions they have attended. The table below shows the distribution of the multiple responses to this question. The majority (49.4%) of respondents have attended tax related meetings followed by those who have attended education workshops (32.2%).

Table 11: Tax Sensitization Sessions Attended

	Responses		Percent of Cases
	N	Percent	
Tax sensitization sessions attended	Tax related meeting	302	49.4%
	Education workshops	197	32.2%
	Sector-specific workshops	112	18.3%
Total		611	100.0%

a. Dichotomy group tabulated at value 1.

### Effectiveness of ZIMRA Tax Sensitization Sessions

Respondents who have attended any of these tax sensitization sessions were further asked a question on their effectiveness. The average score for each tax sensitization program was computed as a percentage and the results are shown in the table below.

Table 12: Effectiveness of Tax Sensitization Sessions

	How effective are ZIMRA Tax Related Meetings in disseminating information to customers about taxes and tax related issues	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
Mean	77%	75%	73%

The results show that these tax sensitization sessions have proved to be effective and therefore ZIMRA should continue with these campaigns in order to boost both awareness and compliance.

### Challenges faced by users of fiscal devices

The study sought to uncover the challenges being encountered by users of fiscal machines. A multiple response question pertaining to this aspect was included in the questionnaire. The table below shows the distribution of the responses to this question.

Table 13: Challenges Faced by Users of Fiscal Devices

		Responses		Percent of Cases
		N	Percent	
Challenges faced by fiscal device users <sup>a</sup>	Delay in Transferring data to ZIMRA	69	17.9%	28.7%
	Low skills in using Fiscal Devices	51	13.2%	21.3%
	High price of goods	21	5.4%	8.8%
	Decrease in number of the customers	12	3.1%	5.0%
	Airtime loading	36	9.3%	15.0%
	High competition caused by non-users	20	5.2%	8.3%
	Frequent load shadings	38	9.8%	15.8%
	Penalties for non-usage	18	4.7%	7.5%
	High cost of fiscal devices	121	31.3%	50.4%
Total		386	100.0%	160.8%
a. Dichotomy group tabulated at value 1.				

As illustrated in Table 13, the question attracted a total of 386 responses among users of fiscal machines. From the table above it is evident that users are finding fiscal devices to be very expensive and also that they are facing challenges in quick transfer of data to ZIMRA. Low skills in using the devices and frequent electricity load shadings are adversely affecting businesses of fiscal device users. Some respondents have suggested that the gadgets should be given to customers free of charge.

### 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

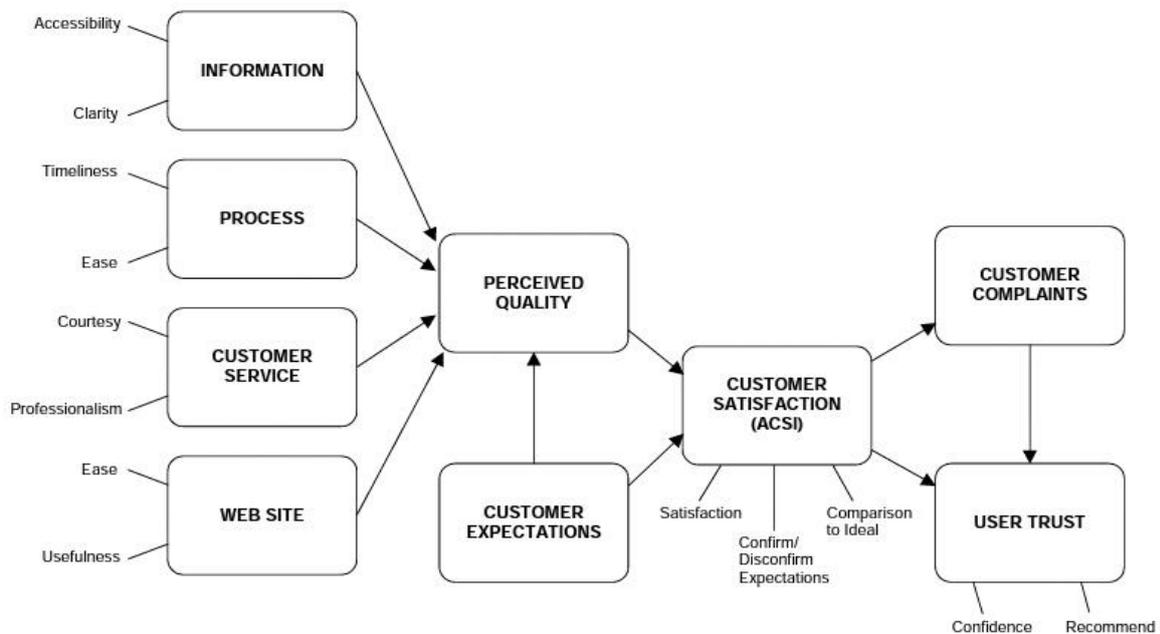


Figure 17: ACSI Model for Government Services

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:

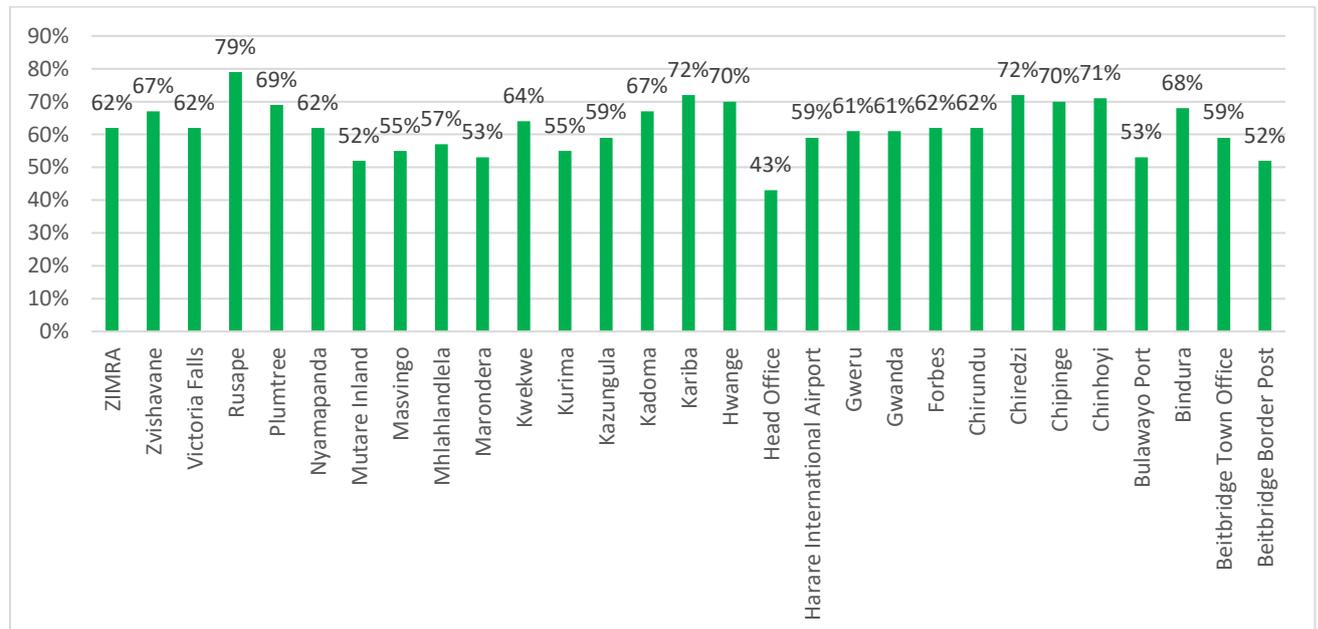
$$ACSI = \frac{\sum_{i=1}^3 w_i \bar{X}_i - \sum_{i=1}^3 w_i}{9 \sum_{i=1}^3 w_i} \times 100$$

Using the above formula, the calculated Customer Satisfaction Index was **62%**. This was a slight improvement compared to the last quarter where the index was **59%**. However, the Authority needs to improve service delivery so that it can attain a customer satisfaction index of at least 80%.

### 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 18: Satisfaction Score Per Station



As depicted in Figure 19 above, Rusape (79%), Kariba (72%), Chiredzi (72%) and Chinhoyi (71%) recorded the highest customer satisfaction scores. On the other hand, Head Office (43%) had the lowest customer satisfaction score.

## Comparative Analysis – Satisfaction by station

Station	2021 1 <sup>st</sup> Quarter	2021 2 <sup>nd</sup> Quarter	variance
ZIMRA	59%	62%	3%
Zvishavane	52%	67%	15%
Victoria Falls	62%	62%	0%
Rusape	48%	79%	31%
Plumtree	47%	69%	22%
Nyamapanda	65%	62%	-3%
Mutare Inland	53%	52%	-1%
Masvingo	59%	55%	-4%
Mhlahlandlela	45%	57%	12%
Marondera	-	53%	-
Kwekwe	60%	64%	4%
Kurima	59%	55%	-4%
Kazungula	61%	59%	-2%
Kadoma	55%	67%	12%
Kariba	53%	72%	19%
Hwange	53%	70%	17%
Head Office	59%	43%	-16%
Harare International Airport	67%	59%	-8%
Gweru	50%	61%	11%
Gwanda	52%	61%	9%
Forbes	58%	62%	4%
Chirundu	66%	62%	-4%
Chiredzi	66%	72%	6%
Chipinge	59%	70%	11%
Chinhoyi	56%	71%	15%
Bulawayo Port	77%	53%	-24%
Bindura	78%	68%	-10%
Beitbridge Town Office	70%	59%	-11%
Beitbridge Border Post	52%	52%	0%

The findings show that the majority of the stations witnessed an improvement in customer satisfaction with most of the significant improvements witnessed at Plumtree (22%), Zvishavane (15%), Kariba (19%), Hwange (17%) and Chinhoyi (15%). From the table above, it can be noted that there has been a significant reduction in client satisfaction at the following stations; Head Office, Bulawayo Port and Beitbridge Town Office.

### Overall Service Delivery

The last part of the survey instrument asked respondents give their overall impression of ZIMRA's service delivery. The results are displayed in the figure below.

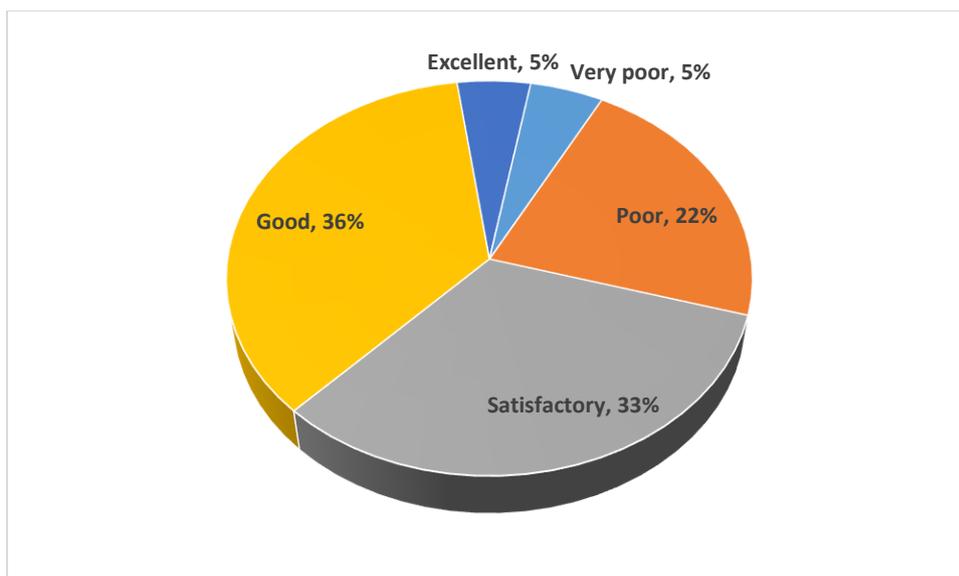


Figure 19: Overall Service Delivery

The results show that 36% of the respondents rated the overall service delivery as good whilst 33% of the respondents viewed it as satisfactory. Only 5% of the respondents generally view the ZIMRA's service delivery as excellent. These results show that ZIMRA needs to continuously improve its customer service delivery function to enhance client satisfaction.

### Proposed areas of improvement

The last part of the survey questionnaire also had an open ended question asking for taxpayers' recommendations for the improvement of ZIMRA's service delivery. The table below summarizes the responses.

Table 14: Proposed Areas of Improvement

Awareness	The ZIMRA brand should be visible throughout the country. The Authority should set up offices in growth points throughout the country to increase visibility and boost compliance.
Reminders on QPDs	Reminders on QPD's to be also sent through social SMS and social media platforms.
Elimination of bureaucratic tendencies	ZIMRA should work on reducing bureaucracy as it negatively impacts speed of service delivery.
Vehicle change of ownership	The process of change of ownership for vehicles should improve and not take ages.
Communication	ZIMRA should always give timely updates to its clients. Any reforms should be communicated timeously.
Tax education	Tax sensitization campaigns should be emphasized by the Authority.
Customer care	Staff should be trained in customer care so that they can always uphold the core values of the Authority.
Quick response to queries	Staff should respond to client queries in time. Liaison officers should also acknowledge receipt of emails sent by clients.
Need for registered Tax Consultants	ZIMRA should register Tax Consultants like Deed Registry to get rid of bogus consultants
Processing ITF 263	The processing of the ITF263 should be easy. Failure by the Authority to issue tax clearance certificates in time adversely affects business operations.

Prompt response to telephone calls	Staff should respond to telephone calls. Most of the time calls are left unanswered.
Call centre	There is urgent need for a call centre where clients can get timely responses to their queries.
Tax education for start-up business	Education workshops for start-up business should be put in place.
Empowerment of supervisors	Supervisors should be empowered to make own decisions without fear of victimization.
Annual tax clearance	Tax Clearance certificate should be valid for a full year. Sometimes certificates expire while shipment is on the way. <i>“Can the Tax Clearance Certificates be issued for 1 year instead of 3 months because very often we fail to tender whilst waiting for the Tax Clearance Certificate as organizations want a valid certificate all the time”</i>
Transparency	ZIMRA staff should be transparent when performing their duties.
Listen to the customer	Zimra officials need to listen to client complaints/ concerns.
On-the-job training	Officers should be well trained so that they have full knowledge of their jobs.
Commercial offices	Commercial offices are understaffed and therefore need more staff to ease congestion.
Suspension of Agents' accounts	Suspension of Agents' accounts without consultation should stop forthwith.
Complaints handling mechanism	There should be a clear complaints handling mechanism. Complaints lodged through emails are usually not handled in time.
Tax bracket for small business	The tax bracket for small businesses should be reduced to allow them to grow.
Lockdown challenges	ZIMRA needs to consider some kind of exemptions for certain business sectors that have been negatively impacted by the prevailing lockdown.
Vehicle number plates	There is need for immediate improvement in the issuance of vehicle registration plates. Number plates should be readily available.
Rusape office	Rusape station should improve its infrastructure.
Chirundu	Chirundu to fully operate 24 hours.
Respectful treatment of clients	Officers should stop making threats to clients when handling issues or following up payments.
Capital Gains Tax	<i>“Creation of BP Numbers for Capital Gains Tax Clearances should be done within 24 hours. Since deceased estates are exempted from paying Capital Gains Tax the tax officials should not demand documents like a valuation report. The clearance should be out within 48 hours of submission”</i>
VAT refund	The VAT refund process should be timely.
Tax revenue management system	ZIMRA needs an efficient tax revenue management system and disable automatic interest posting because it sometimes post on credit balances.
Penalties	Penalties should be less stringent to allow business continuity.
Payment methods	ZIMRA to consider encompassing all modes of payment for taxes e.g. use of Ecocash, OneMoney etc.
Printable PAYE returns	Monthly PAYE returns to be printable from the e-services platform.
Fiscal devices	The cost of fiscal gadgets should be revised downwards. The fiscal devices should also be available at ZIMRA stations for easy access.

Beitbridge Border Post	<i>"The Beitbridge border operations need to be improved. Sad that the inefficiencies and corruption there were enough for Zambia and Botswana to justify putting a bridge across the Zambezi River so as to bypass traffic through Zimbabwe via Beitbridge."</i>
Competitive salaries for ZIMRA staff	ZIMRA should reward its employees with competitive salaries so that become motivated and execute their duties diligently.
Fairness	The Authority should be not selective when targeting non-compliant organizations.
Free Fiscal devices	Consider supplying fiscal machines to the taxpayers for free
Allow walk in clients	Walk-in clients must be allowed in Zimra offices, though following Covid-19 guidelines to effect quick solutions to urgent matters that cannot be resolved over the telephone or through emails.
Corruption (CGT)	Track corrupt practices especially in the assessment of Capital Gains Tax.
Vehicle and cargo clearance	Vehicle clearance and release of cargo at border posts should be quick.
Strict supervision of employees	The Authority should develop a strong supervisory team to monitor and control its employee performance because most of the times the officers are not available or they don't respond to customer queries.
Efficient systems	Zimra systems should clear all issues pertaining to the accounting year before entering into the next year.
Forms to be downloadable	All forms submitted electronically should be downloadable.
MCO staff	"MCO staffers must be rotated as they are no longer customer centric unlike SCO staffers"
Improved file management	Staff to exercise great care handling documents submitted through emails to avoid unnecessary resubmissions.
Staff rotation	Staff rotation should be carried out regularly in order to fight corruption.
Electronic seals	Electronic seals should be available all the time.
CCTVs	ZIMRA stations need to be installed with CCTVs to aid in fighting corruption
New client registrations	The majority of small businesses are not tax compliant. Zimra should register all businesses and start from zero without penalties as an incentive. Flea market traders should also be incorporate to widen the tax base.
Staff Availability	Staff need to be at work in time, and leave at the appropriate time,

## Conclusions

The findings show that taxpayers generally appreciate the services offered by ZIMRA and that the level corruption in ZIMRA has slightly reduced. However, dissatisfaction was noted particularly in poor customer complaints handling, inefficiency of the e-services platform, tax clearance generation, unavailability of staff during working hours, high cost of fiscal devices, and failure by staff to respond to client emails. The inefficiency of the e-services platform remains an impediment to client satisfaction. The majority of respondents complained that the platform is always under maintenance and also difficult to access during peak periods. The process of obtaining a tax clearance is taking longer than necessary and as a result negatively affecting smooth operation of businesses.

## Recommendations

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

- i. ZIMRA should ensure that the e-services platform is upgraded so that it performs as expected by its clients. It should be always available and also be able to handle large traffic even during peak periods. The forms submitted through e-filing should be downloadable.
- ii. ZIMRA staff should be always available to answer telephone calls during working hour.
- iii. The Authority should establish a call centre so that clients can be served at any given time.
- iv. The Authority should put in place an efficient complaints handling mechanism.
- v. Staff to always respond to customer emails.
- vi. Tax clearances should be processed in a timely manner.
- vii. ZIMRA should continue with its tax sensitization programs throughout the country to boost compliance. ZIMRA should take advantage of the cheap social media platforms to communicate with its clients. The Authority should also set up offices in growth points around the country to increase visibility.
- viii. The ZIMRA website should be designed in such a way that it is visually appealing, polished and professional. It should work quickly, correctly and as expected. The search engine of the website should be optimized to always yield desired results. The website should also be optimized for mobile platforms for it to be easily accessed by the public.
- ix. ZIMRA should update its client contact database through a nationwide census using modern data collection technologies like SurveyToGo. This database will enable ZIMRA to send promotional messages through email and SMS.
- x. The Authority to always give clients timely updates whenever there are changes in tax legislation.
- xi. ZIMRA should recruit more staff to improve efficiency in handling customer queries and ease congestion at stations.
- xii. ZIMRA should strive solve client issues within shortest possible time. Clients expect their complaints to be instantly addressed.

## Appendix A

### Questionnaire for Taxpayers

**SPSS**

**ZIMBABWE**

Deeper Insights. Smarter Decisions.

**Address:** 50 Pendennis Road  
Mt Pleasant, Harare  
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**Phone:** 0242-744 264  
**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"> <li>25. BAK Storage</li> <li>26. Kazungula Border Post</li> <li>27. Hwange Station</li> <li>28. Pandamatenga Border Post</li> <li>29. Maitengwe Border Post</li> <li>30. Mphoengs Border Post</li> <li>31. Joshua M. Nkomo Airport</li> <li>32. Gwanda Office</li> <li>33. Kadoma</li> <li>34. Rusape</li> <li>35. Kwekwe</li> <li>36. Mt Selinda Border Post</li> <li>37. Sango Border Post</li> <li>38. Chiredzi</li> <li>39. Zvishavane</li> </ul>
Sector	<ul style="list-style-type: none"> <li>1. Tax Accountant</li> <li>2. Clearing Agent</li> <li>3. Transporter</li> <li>4. Individual Taxpayer</li> <li>5. Importer</li> <li>6. Exporter</li> <li>7. Government Department</li> <li>8. NGO</li> <li>9. SME</li> <li>10. Cross Border Trader</li> <li>11. Wholesale &amp; Retail Trade</li> <li>12. Real Estate Activities</li> <li>13. Other Service Activities</li> <li>14. Income from Trade &amp; Investment</li> <li>15. Construction</li> <li>16. Manufacturing</li> <li>17. Transportation And Storage</li> <li>18. Agriculture, Forestry &amp; Fishing</li> <li>19. Financial and Insurance</li> <li>20. Information and Communication</li> <li>21. Admin &amp; Support Services</li> <li>22. Professional, Scientific &amp; Tech</li> <li>23. Mining And Quarrying</li> <li>24. Human Health And Social Work</li> <li>25. Accommodation &amp; Food Services</li> <li>26. Standard Industry System</li> <li>27. Education</li> <li>28. Electricity, gas, steam &amp; aircon</li> <li>29. Arts, Entertainment &amp; Recreation</li> <li>30. Water, Sewerage, Waste, Remediation</li> <li>31. Public Administration &amp; Defence: CSS</li> <li>32. Extraterritorial Orgs &amp; Bodies</li> </ul>
Position	<ul style="list-style-type: none"> <li>1. Owner</li> <li>2. Manager</li> <li>3. Accountant</li> <li>4. Other (specify)</li> </ul>

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"> <li>1. ZIMRA employees handle customers courteously</li> <li>2. ZIMRA employees are always willing to help customers</li> <li>3. ZIMRA employees strive to exceed customer expectations.</li> <li>4. ZIMRA employees are very good in speaking the language I understand.</li> <li>5. ZIMRA employees are very good listeners</li> <li>6. ZIMRA Employees strongly believe in “Customer First” principle</li> </ol>
Service delivery	<ol style="list-style-type: none"> <li>1. The employees of ZIMRA are always accessible through emails and phones</li> <li>2. ZIMRA employees have the capacity to handle customers’ needs.</li> <li>3. Number of ZIMRA employees is sufficient for providing an effective service at this station</li> <li>4. ZIMRA office ours are conducive</li> </ol>
Speed of service	<ol style="list-style-type: none"> <li>1. ZIMRA employees quickly respond to our service requests</li> <li>2. ZIMRA service is generally fast</li> </ol>
Perception towards corruption	<ol style="list-style-type: none"> <li>1. ZIMRA officials expect to receive bribes (cash, gifts, favours etc.) in order to serve customers.</li> <li>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)</li> </ol>
Quality of service	<ol style="list-style-type: none"> <li>1. Quality of service in ZIMRA is high</li> </ol>
Staff Knowledge	<ol style="list-style-type: none"> <li>1. ZIMRA employees at this station know their job well</li> </ol>
Corporate governance	<ol style="list-style-type: none"> <li>1. ZIMRA employees are of high integrity</li> <li>2. ZIMRA discharge their duties in a fair and impartial manner</li> </ol>
Accessibility of ZIMRA Website	<ol style="list-style-type: none"> <li>1. Is the ZIMRA website easy to use? Yes/No</li> <li>2. Is the ZIMRA website easy to find? Yes/No</li> <li>3. What do you do when you visit ZIMRA’s website? <ul style="list-style-type: none"> <li>• Tax payments</li> <li>• Seek information</li> <li>• Download forms</li> <li>• Checking updates</li> <li>• Other (specify)_____</li> </ul> </li> <li>4. Are you able to easily access all the relevant information you may need from ZIMRA website? Yes/No</li> <li>5. Please suggest how ZIMRA can improve on their website_____</li> </ol>
Efficiency of ZIMRA ICT systems	<ol style="list-style-type: none"> <li>1. ZIMRA e-services platform is very efficient</li> <li>2. The Fiscal Devices are very efficient</li> <li>3. The ASCUDA system is very efficient</li> <li>4. The electronic cargo tracking system is very efficient</li> <li>5. ZIMRA Econet Ownai Platform is very efficient</li> <li>6. ZIMRA Netone One money platform is very efficient</li> </ol>
Complaints resolution	<ol style="list-style-type: none"> <li>1. Have reported a problem/complaint to ZIMRA in the last four months? Ys/No</li> <li>2. What was the problem / complaint about?</li> </ol>

	<ul style="list-style-type: none"> <li>• The Eservices portal down</li> <li>• Wrong computation of income tax</li> <li>• Wrong computation of PAYE</li> <li>• Congestion during the deadline</li> <li>• Delaying in getting tax clearance</li> <li>• Lack of immediate collaboration among ZIMRA staff</li> <li>• Other (Specify)</li> </ul> <p>3. Through which mechanism / channel did you make the complaint / report the problem?</p> <ul style="list-style-type: none"> <li>• Email</li> <li>• Telephone</li> <li>• Radio</li> <li>• Newspaper</li> <li>• TV</li> <li>• SMS</li> <li>• Social media</li> <li>• ZIMRA website</li> </ul> <p>4. How fast was your complaint/problem resolved?</p> <ul style="list-style-type: none"> <li>• Less than 24 hours</li> <li>• Within a week</li> <li>• Within 2 weeks</li> <li>• Within 3 weeks</li> <li>• Over 3 weeks</li> </ul> <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"> <li>• Very dissatisfied</li> <li>• Dissatisfied</li> <li>• Neither satisfied nor dissatisfied</li> <li>• Satisfied</li> <li>• Very Satisfied</li> </ul>																									
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 1426 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 1426 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 1426 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 1426 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 1426 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 1426 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		
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	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?
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Suggest three areas that need immediate improvement to ZIMRA.

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 .....  
 .....

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