RESEARCH BACKGROUND

❖ **Zimbabwe Revenue Authority (ZIMRA)** plays a pivotal role in administering and enforcing tax and customs laws to support national economic development. Its services cater to various stakeholders, including individuals, businesses, and organizations, through key functions such as revenue collection, trade facilitation, tax education, and compliance enforcement.

❖ To evaluate client satisfaction, identify service gaps, and gather actionable recommendations, ZIMRA commissioned a comprehensive **Q4 Client Satisfaction Survey** in 2024, conducted by **Precise Management and Research Consultancy (PMRC)**.

❖ The survey aimed to provide an in-depth understanding of customer satisfaction and to assist ZIMRA in its commitment to ensuring excellent service delivery.

❖ The survey focused on clients' perceptions, experiences, and overall satisfaction with ZIMRA's services. The insights gathered are intended to inform ZIMRA's strategic decision-making and drive initiatives to enhance customer satisfaction and service quality.

❖ Key areas explored included the satisfaction levels of ZIMRA's clients, their perceptions of ZIMRA's service environment, the responsiveness and professionalism of staff, factors contributing to positive client experiences, areas of strength, and potential opportunities for improvement.

RESEARCH DESIGN

WHAT

- ❖ **Customer Satisfaction Survey 2024 ,Q4**

WHY

- ❖ To determine the quality of service and quality of service delivery by **ZIMRA.**
- ❖ To gauge staff attitude among ZIMRA staff.
- ❖ To determine the client's perception towards corruption.
- ❖ To evaluate and gauge the accessibility of ZIMRA information and the efficiency of ZIMRA online systems.
- ❖ To measure the current state of ZIMRA corporate governance practices.
- ❖ To develop a composite measure of **customer satisfaction (CSI)** and use it to determine the overall percentage rating (%) of the current level of satisfaction for the clients;
- ❖ To identify whether the expectations of clients are being met or otherwise;
- ❖ To identify the future intentions of the customers.
- ❖ To identify gaps in service delivery rendered to customers

HOW

PMRC used the mixed-method research approach to gather the data:

- ❖ **Quantitative Research** - Physical data collection, Online data collection, Telephone data collection.

- ❖ **Qualitative Research** - In-depth and face-to-face interviews and Online Research.

WHO

ZIMRA Clients across all regions
- ❖ **Tax Accountants**
- ❖ **Government departments and Parastatals**
- ❖ **Corporate Tax Payers**
- ❖ **Importers**
- ❖ **Individual Tax Payers**
- ❖ **SMEs**
- ❖ **NGOs**
- ❖ **Transportation and Storage**
- ❖ **Customs and Clearing Agents**

PMRC

PRECISE MANAGEMENT & RESEARCH CONSULTANCY
"For Data Driven Business Decisions"

RESEARCH DESIGN

WHERE

- ❖ Database- ZIMRA active clients.
- ❖ Data collection was done across all regions and border posts:
  - i.   **Region 1** - RGM Airport, Chinhoyi, Bindura, Chirundu, Marondera, Kurima, Kazungula
  - ii. **Region 2** – Plumtree, Hwange, Bulawayo, Vic Falls Office ,Vic Falls Border, Beitbridge, Mupandawana
  - iii. **Region 3** – Mutare,Rusape,Chipinge,Masvingo,Gweru,Kwekwe,Chiredze,Kadoma,Sango
  - iv. Head Office
  - v.   Forbes Border Post
  - vi. Beitbridge Boarder Post

WHEN

- ❖ Field conducted in the month of December 2024

Limitation

- ❖ A portion of the database lacked customer contact details

- ❖ Low response rate for online data collection process.

- ❖ Because of the festive season, the survey, which was administered from December 9 to December 23, had difficulties. Key stakeholders were scarce as a result of the closure of numerous businesses.

  This, however, did not affect the representativeness of the results.

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"For Data Driven Business Decisions"

TARGET POPULATION AND SAMPLING

Client Category	Method of Data Collection	Targeted Number of Clients	Number of Respondents	Achievement Rate (%)
❖ Tax Accountants	Physical and Online	100	39	**6%**
❖ Government Departments and Parastatals	Physical and Online	100	52	**8%**
❖ Corporate Tax Payers	Physical and Online	500	77	**12%**
❖ Importers	Physical and Online	300	59	**9%**
❖ Individual Tax Payers	Physical and Online	500	93	**15%**
❖ SMEs	Physical and Online	450	72	**11%**
❖ NGOs	Physical and Online	120	64	**10%**
❖ Transportation and Storage	Physical and Online	200	84	**13%**
❖ Customs and Clearing Agents	Physical and Online	100	103	**16%**
TOTAL	**Physical and Online**		**643**	**100%**

The data was collected from a total of 1095 against a target of 1500. The overall response rate was 73 percent (73%) and it is representative enough to draw decisions from the survey findings. Saunders et.al (2003) argues that a sample is representative of its population if it is greater than 55% of the population.
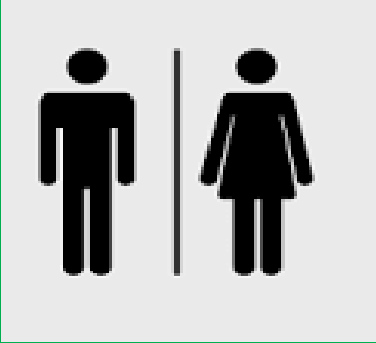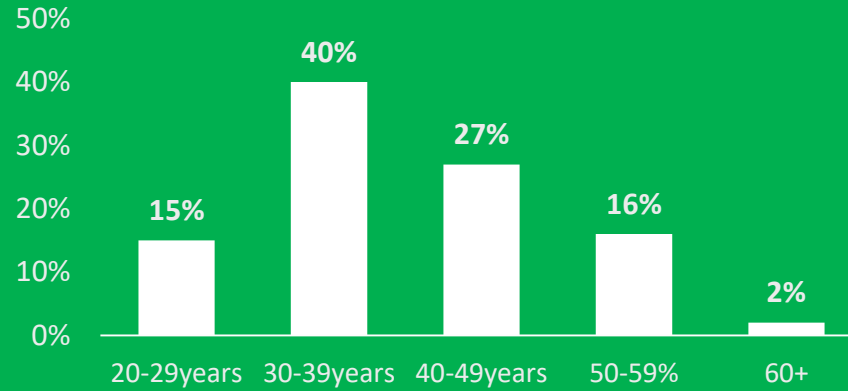
EXECUTIVE SUMMARY
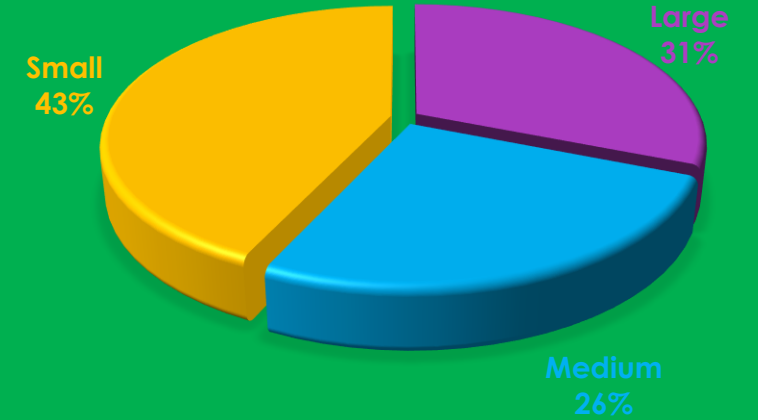
DEMOGRAPHICS

GENDER

61%   39%

AGE

- 20-29years: 15%
- 30-39years: 40%
- 40-49years: 27%
- 50-59%: 16%
- 60+: 2%

BUSINESS CATEGORY

- Small 43%
- Large 31%
- Medium 26%

Service Required

- 42% Customs
- 20% General
- 38% Domestic Taxes

Legend: Domestic Taxes · Customs · General
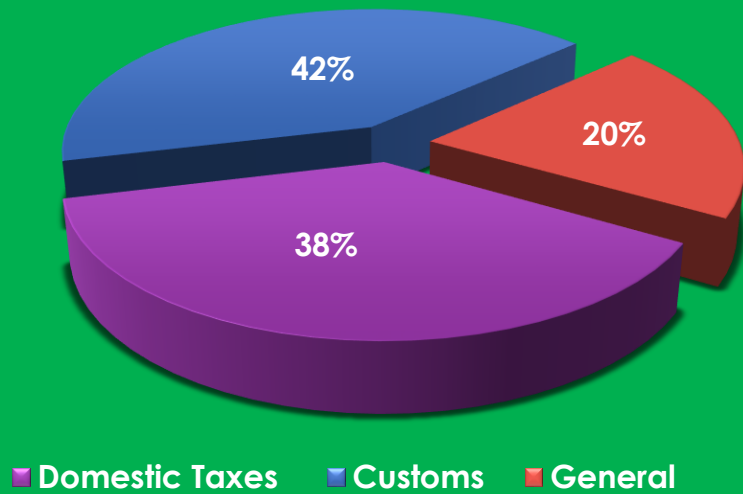
LEVEL IN THE ORGANISATION

- Entry Level: 17%
- Junior – Middle Management: 42%
- Senior Management: 29%
- Executive: 12%
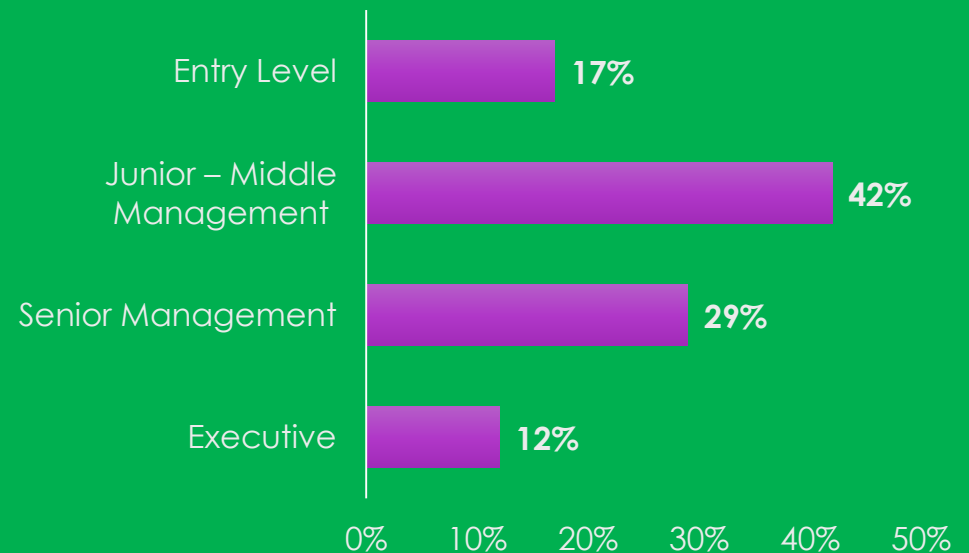
DEFINITIONS OF THE METRICS/INDICES MEASURED

❖ The survey sought to measure the following metrics across all the regions and borders:

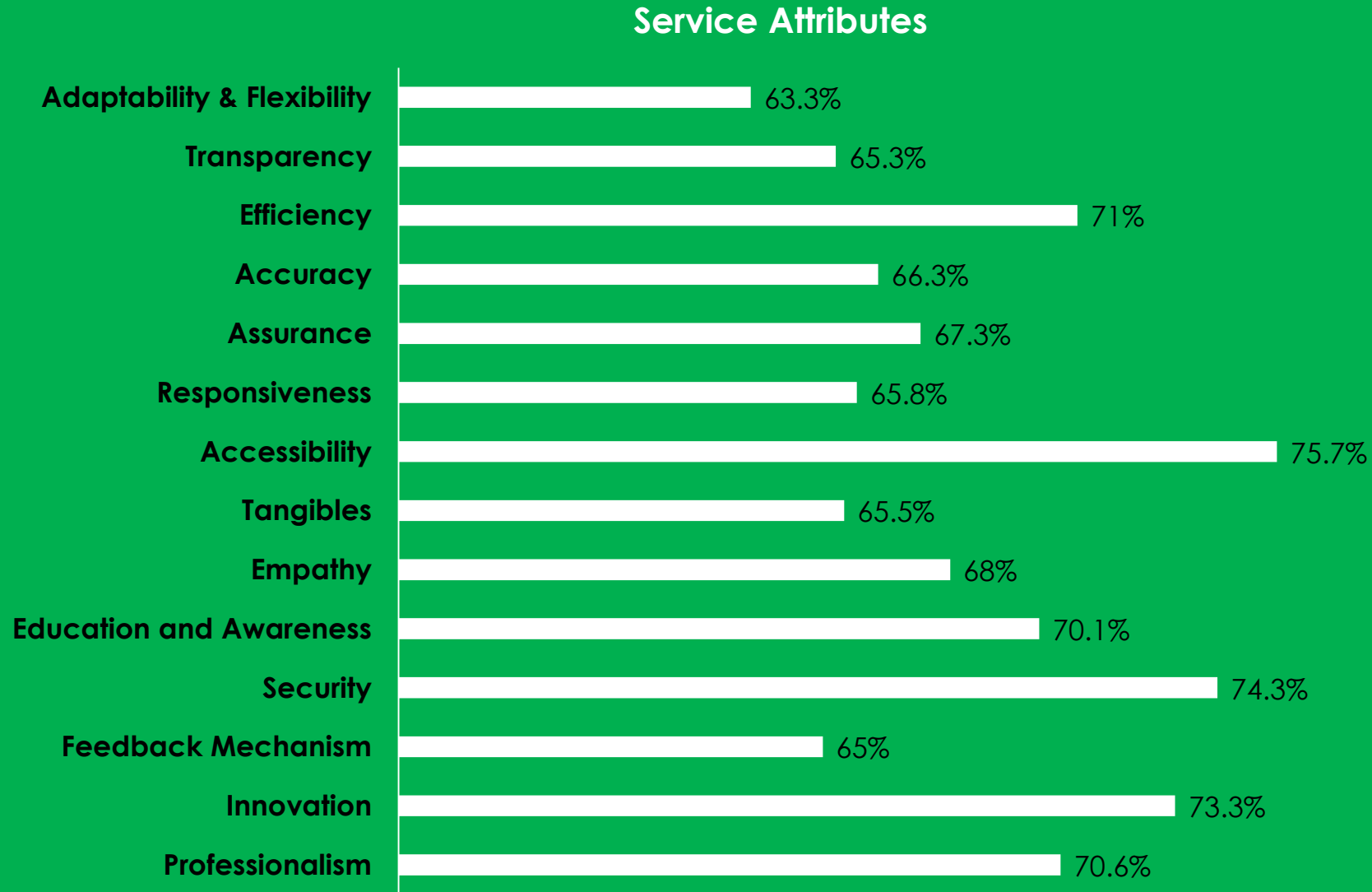| Metric/Index Measured	Definition	Current Status/Level	Interpretation
Customer Satisfaction Index (CSI)	This metric measured how customers are satisfied with ZIMRA services and their experience with ZIMRA	**69%**	69% of the customers are satisfied with the ZIMRA services. While this indicates a majority of customers are content, it also suggest room for improvement to increase satisfaction level.
Net Promoter Score (NPS)	This metric measured loyalty by asking how likely customers are to recommend ZIMRA services. This was calculated as the percentage of promoters minus the percentage of detractors	**- 21**	This implies that the ZIMRA has more detractors (unhappy customers) than promoters (loyal, enthusiastic customers). This is a negative score and indicates significant challenges in customer experience that need to be addressed to improve loyalty and advocacy.
Customer Effort Score (CES)	This metric measured how easy it was for them to interact with ZIMRA. This was measured by asking how much effort the customer extert to resolve an issue or complete a task/	**53%**	This implies that a moderate number of customers find interactions with the company somewhat easy, but it also indicates a significant portion experience difficulty.

Q4, 2024 PERFORMANCE METRICS DASHBOARD

| Region/Border Post	Customer Satisfaction Index (CSI)	Net Promoter Score (NPS)	Customer Effort Score (CES)
1. Region 1	65%	- 21	47%
2. Region 2	74%	- 17	60%
3. Region 3	72%	- 13	56%
4. Beitbridge Border Post	64%	- 31	52%
5. Forbes Border Post	67%	- 29	51%
6. Head Office	70%	- 16	54%
OVERALL	69%	- 21	53%

- In Q4 2024, ZIMRA's Client Satisfaction Index (CSI) showed varied performance across regions. Region 2 (74%) and Region 3 (72%) achieved the highest scores, reflecting strong service delivery, while the Head Office performed moderately well at 70%, slightly above the overall Q4 average of 69%. However, Region 1 (65%) and Forbes Border Post (64%) recorded the lowest satisfaction levels, highlighting the need for targeted improvements. Overall, while the Q4 CSI indicates progress, efforts should focus on aligning underperforming regions with the stronger performers to enhance client satisfaction across all locations. Overall, the Net Promoter Scores (NPS) is established at (-21) and the overall Customer Effort Score across all regions and borders is sitting at 53%.

CUSTOMER SATISFACTION INDEX BY SERVICE ATTRIBUTE

Service Attributes

Service Attribute	Score
Adaptability & Flexibility	63.3%
Transparency	65.3%
Efficiency	71%
Accuracy	66.3%
Assurance	67.3%
Responsiveness	65.8%
Accessibility	75.7%
Tangibles	65.5%
Empathy	68%
Education and Awareness	70.1%
Security	74.3%
Feedback Mechanism	65%
Innovation	73.3%
Professionalism	70.6%

Overall, customers are more satisfied with the accessibility of service (75.7%) followed by security (74.3%) and innovation (73.3%). ZIMRA needs to improve on the attributes that score below 70%.

CUSTOMER SATISFACTION INDEX FOR 2024 (OVERALL)

YEAR - 2024
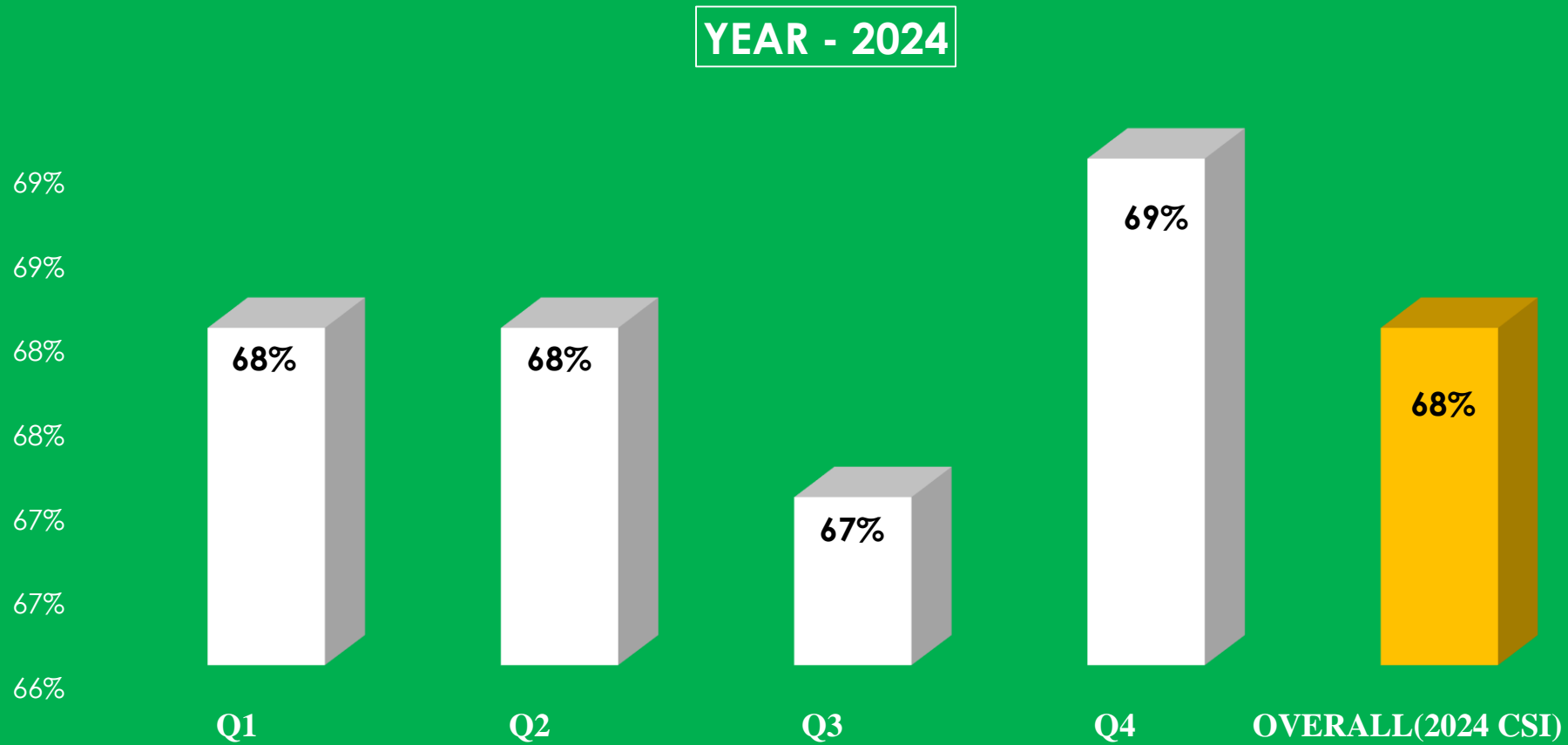
- ❖ The satisfaction index remained relatively stable, fluctuating by only 1%-2% throughout the year.

- ❖ The increase in Q4 indicates successful interventions or improvements by ZIMRA in its services or client engagement strategies.

RECOMMENDATIONS

ZIMRA should implement the following based on the survey results:

1. **Enhance the Feedback Mechanism**

   ✓ Implement a ticketing system for tracking client issues.
   ✓ Provide regular updates on the status of inquiries or service requests.

2. **Reduce Customer Effort**

   ✓ Simplify and clarify instructions on self-service platforms.
   ✓ Ensure consistent follow-up support to address unresolved issues.

3. **Improve System Performance**

   ✓ Stabilize and optimize key systems like ASYCUDA and TaRMS.
   ✓ Minimize unnecessary updates and enhance integration between systems.
   ✓ Promote underutilized platforms like E-Tip to broaden their adoption.

4. **Strengthen Staff Professionalism**
   ✓ Conduct regular training on customer service, ethics, and conflict resolution.
   ✓ Monitor and address unprofessional behavior, especially at critical service points.

5. **Enhance Communication**
   ✓ Increase outreach to educate clients about ZIMRA services and systems.
   ✓ Improve visibility and accessibility of contact points like the call center.

RECOMMENDATIONS

ZIMRA should implement the following based on the survey results:

6. Streamline Processes

✓ Reduce processing times for tax services, refunds, and customs clearance.

✓ Introduce automation where possible to minimize human error and delays.

7. Build Transparency and Trust

✓ Provide fair and consistent treatment for all clients.

✓ Communicate decisions and policy changes transparently.
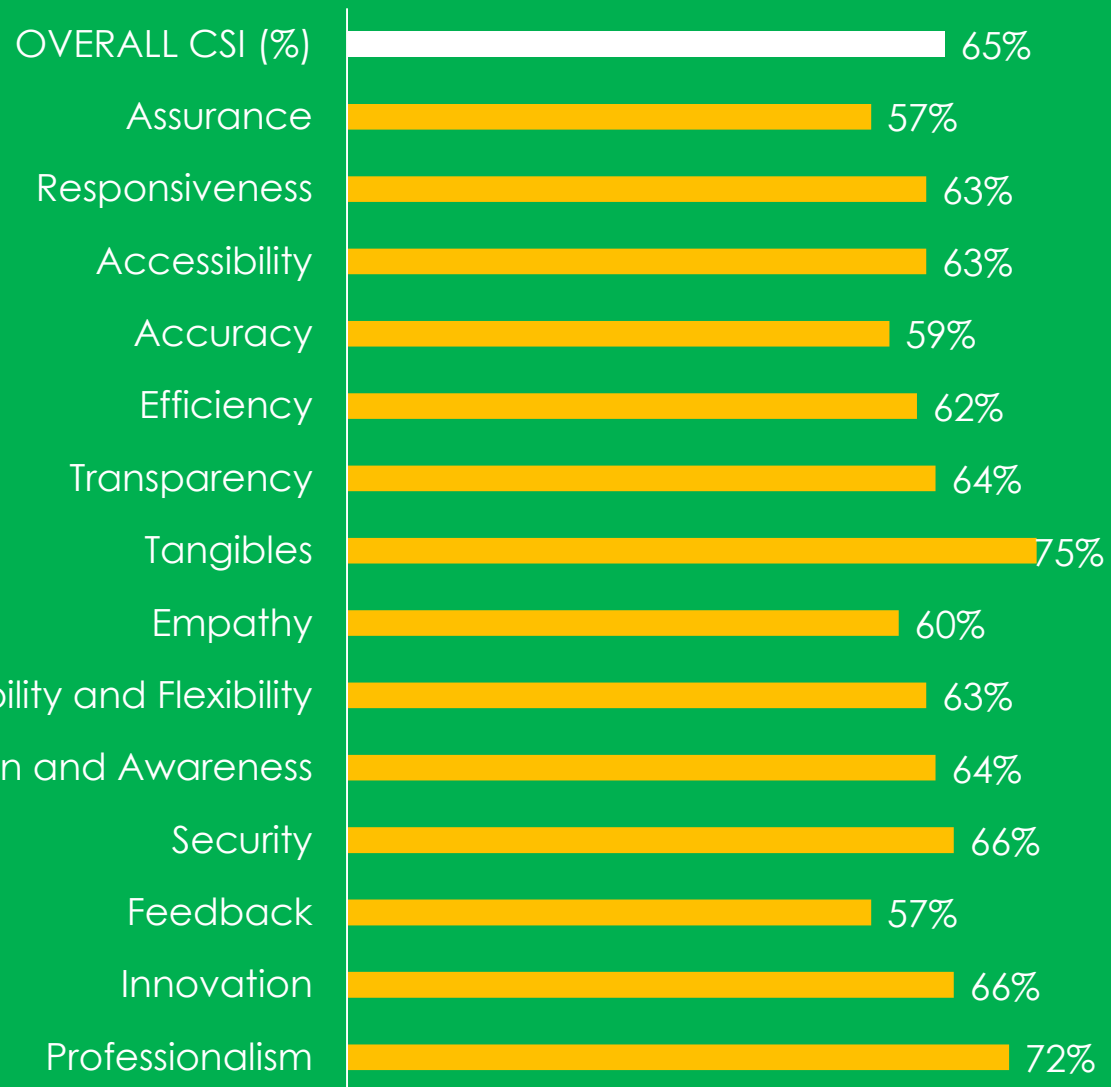
8. Foster Customer Engagement

✓ Offer platforms for clients to provide feedback and suggestions.

✓ Conduct regular seminars and online training sessions on tax compliance.

ANALYSIS BY REGION

REGION ONE (1)
CUSTOMER SATISFACTION INDEX- CSI

Service Atrributes

Attribute	Value
OVERALL CSI (%)	65%
Assurance	57%
Responsiveness	63%
Accessibility	63%
Accuracy	59%
Efficiency	62%
Transparency	64%
Tangibles	75%
Empathy	60%
Adaptability and Flexibility	63%
Education and Awareness	64%
Security	66%
Feedback	57%
Innovation	66%
Professionalism	72%

The overall CSI for Region 1 is established at 65%.

ZIMRA scored high in terms of tangibles (75%) and professionalism(72%). There is need to improve in areas such as assurance (57%), feedback(57%)and accuracy (59%);

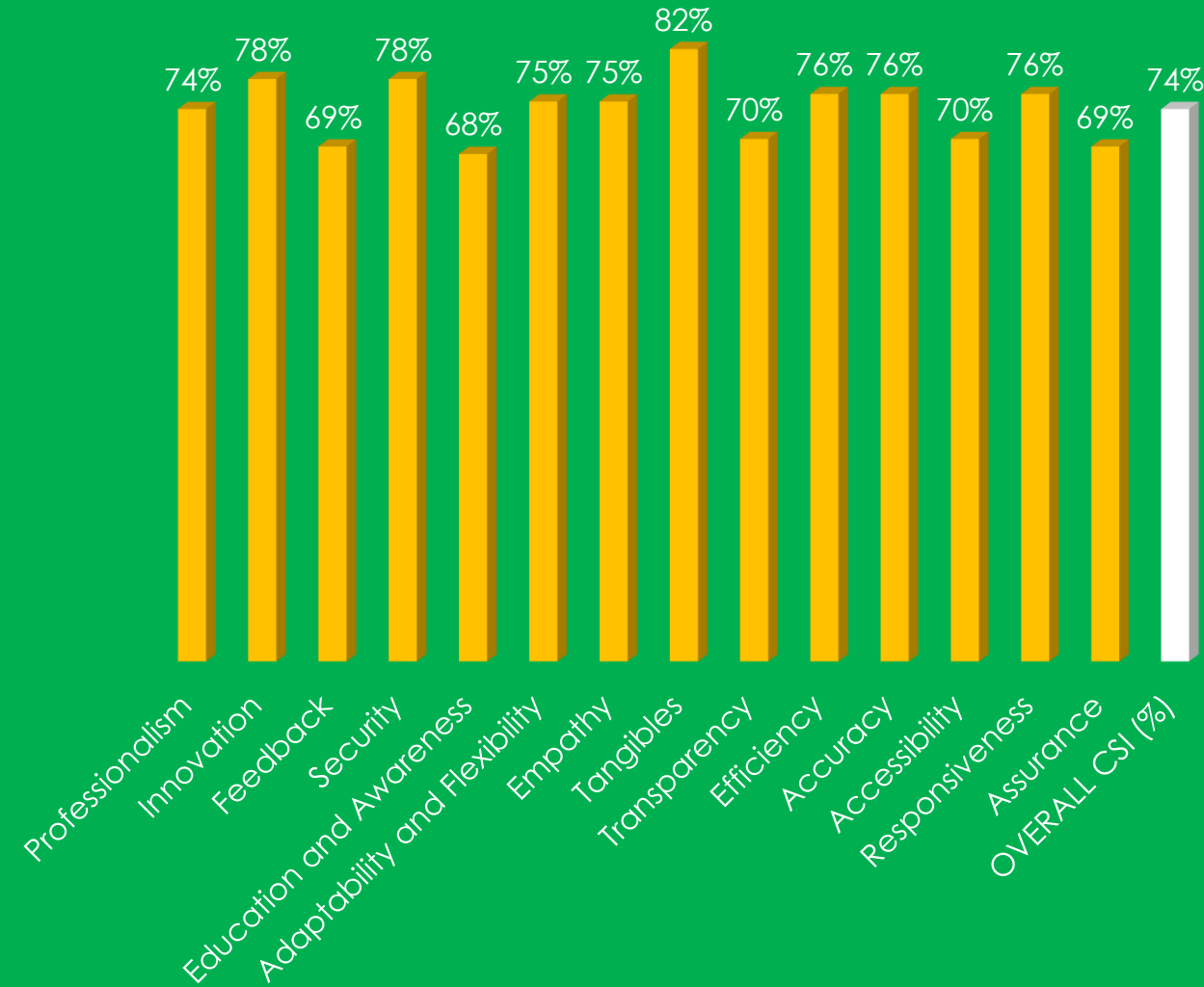Below are the measure that ZIMRA can adopt to enhance client satisfaction in Region 1:

✓ Regularly update taxpayers on policy changes, deadlines, and ongoing initiatives.

✓ Develop mobile-friendly solutions for taxpayers to access ZIMRA services on the go.

✓ Provide continuous customer service training to ensure officers are knowledgeable, approachable, and efficient.

✓ Share performance metrics and feedback mechanisms to build trust with the public.

✓ E-platforms uptime should be up 100% all the time to avoid inconveniences.

REGION TWO (2)
CUSTOMER SATISFACTION INDEX- CSI

Service Attributes

Chart data (Service Attributes):
- Professionalism: 74%
- Innovation: 78%
- Feedback: 69%
- Security: 78%
- Education and Awareness: 68%
- Adaptability and Flexibility: 75%
- Empathy: 75%
- Tangibles: 82%
- Transparency: 70%
- Efficiency: 76%
- Accuracy: 76%
- Accessibility: 70%
- Responsiveness: 76%
- Assurance: 69%
- OVERALL CSI (%): 74%

The overall CSI for Region 2 is sitting at 74%. ZIMRA scored high in the majority of the service attributes. However, the is room for improvement in areas like feedback (69%), education and awareness (68%) and assurance(69%).

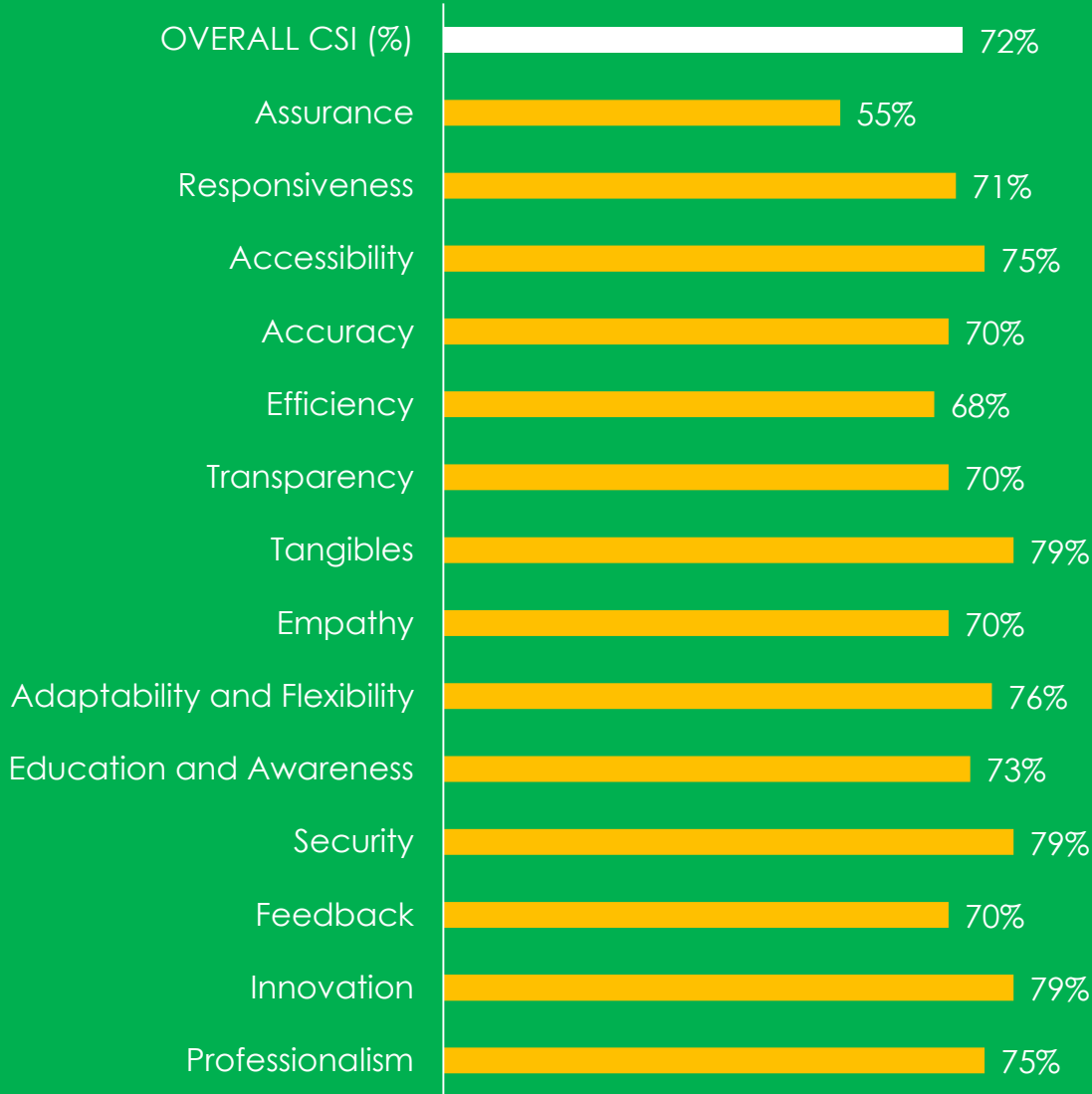**The following can be implemented to improve in these areas:**

✓ Use online platforms such as chatbots, web forms, or live chat on the ZIMRA website for immediate taxpayer queries and feedback.

✓ Use feedback to guide policy improvements and enhance operations.

✓ Publish summary reports of taxpayer feedback and actions taken, to promote transparency and trust.

✓ Allow taxpayers to escalate unresolved issues to an independent review board or an ombudsman.

✓ Share audit outcomes with stakeholders to build trust.

✓ Use email and SMS notifications to keep taxpayers informed about policy changes, deadlines, and acknowledgments of feedback received.

REGION THREE (3)
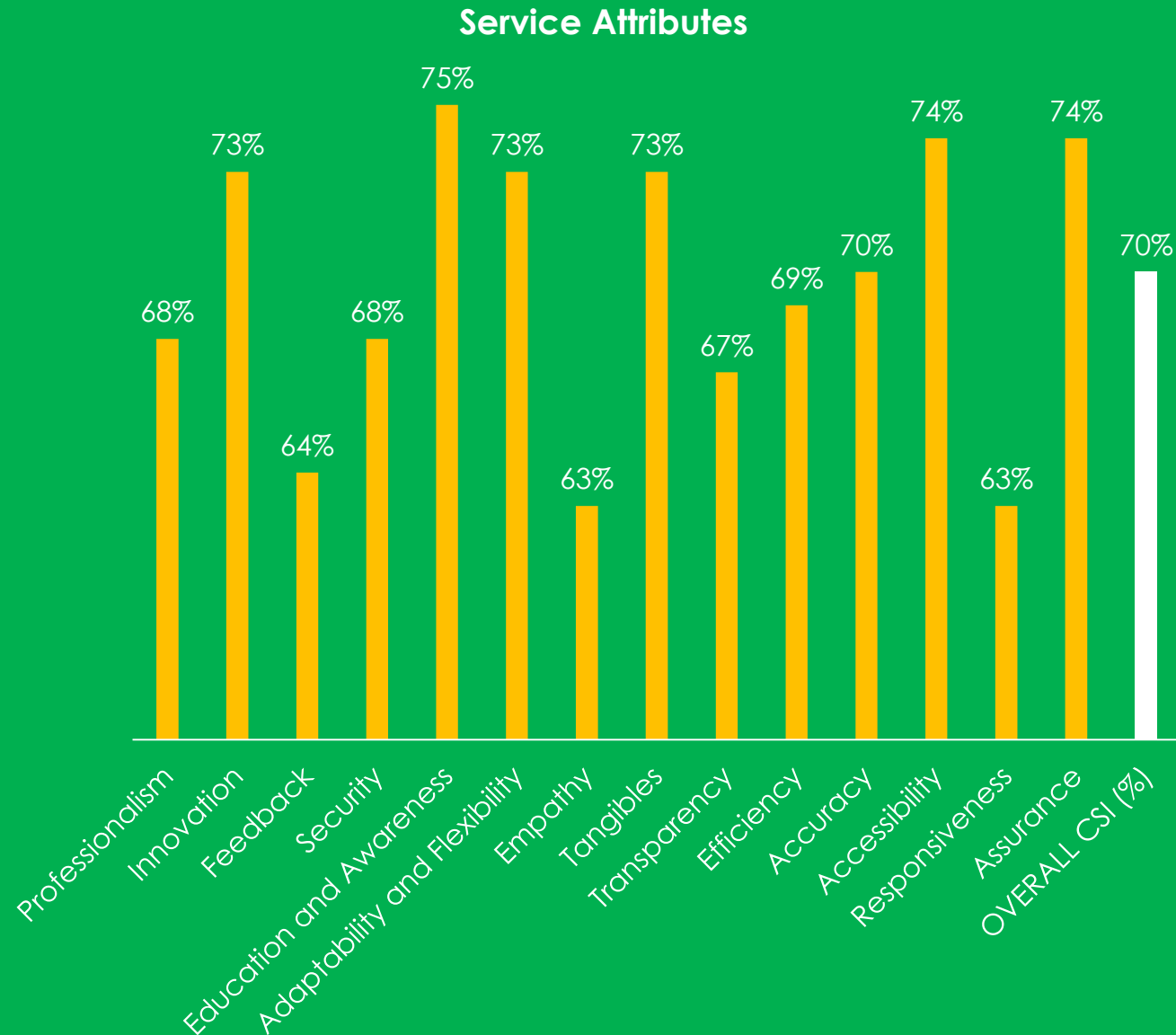# CUSTOMER SATISFACTION INDEX- CSI

Service Attributes

Attribute	Value
OVERALL CSI (%)	72%
Assurance	55%
Responsiveness	71%
Accessibility	75%
Accuracy	70%
Efficiency	68%
Transparency	70%
Tangibles	79%
Empathy	70%
Adaptability and Flexibility	76%
Education and Awareness	73%
Security	79%
Feedback	70%
Innovation	79%
Professionalism	75%

Region 3 scored the second highest overall CSI at 72%.

The following can be implemented to improve service delivery in this region:

✓ Promote the use of ZIMRA's e-services portal and mobile-friendly platforms to enable remote access to tax services, especially for residents in smaller towns.

✓ Address connectivity issues in smaller towns by investing in reliable internet and system infrastructure to prevent delays.

✓ Develop easy-to-understand guidelines for tax registration, filing, and payment, tailored for the informal sector and SMEs.

✓ Work closely with local business associations and informal sector leaders to understand their challenges and co-create solutions.

✓ Publish service delivery performance metrics and updates on actions taken based on taxpayer feedback.

✓ Introduce staggered payment plans or amnesty programs for struggling businesses in these regions.

By implementing these strategies, ZIMRA can enhance its reputation, improve taxpayer compliance, and optimize revenue collection while fostering stronger relationships with residents and businesses in Region 3
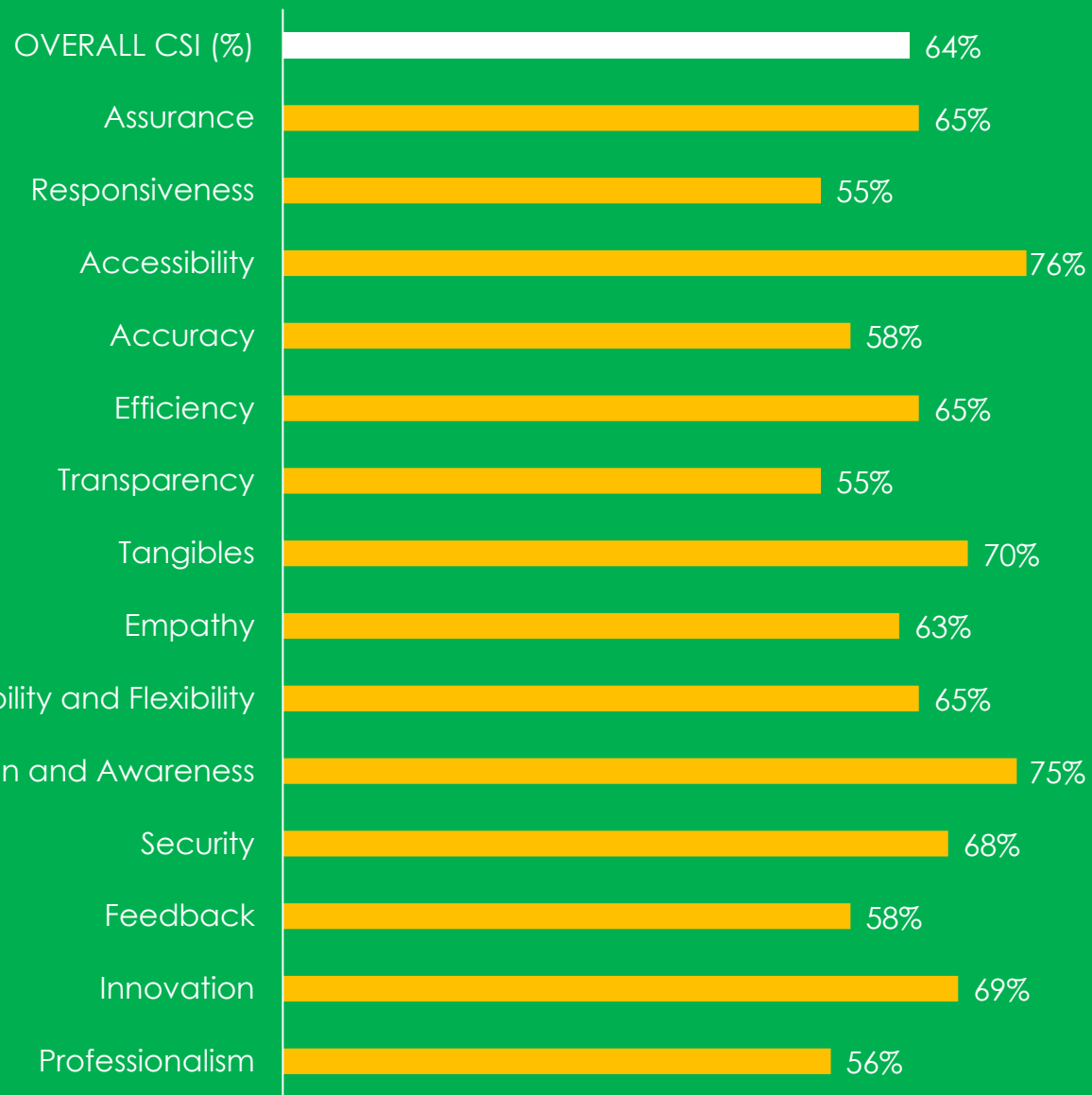
HEAD OFFICE
CUSTOMER SATISFACTION INDEX- CSI

Service Attributes

Professionalism 68%, Innovation 73%, Feedback 64%, Security 68%, Education and Awareness 75%, Adaptability and Flexibility 73%, Empathy 63%, Tangibles 73%, Transparency 67%, Efficiency 69%, Accuracy 70%, Accessibility 74%, Responsiveness 63%, Assurance 74%, OVERALL CSI (%) 70%

The overall CSI for Head Office is established at 70%.

At Head Office, ZIMRA needs to improve on all service attributes that scored below 70% and the following strategies can be adopted to enhance service delivery:

✓ Implement leadership development initiatives to foster a culture of excellence and accountability among managers.

✓ Establish a clear performance evaluation system linked to key deliverables such as efficiency, accuracy, and taxpayer satisfaction.

✓ Strengthen adherence to ZIMRA's code of ethics by imposing clear consequences for unprofessional behavior.

✓ Ensure feedback mechanisms are user-friendly and promoted widely to encourage participation.
✓ Conduct staff training on data protection and information security best practices.

✓ Train staff to approach taxpayer interactions with patience, respect, and understanding, especially during disputes or complex cases.

✓ Set and monitor strict timelines for processing taxpayer queries, refund claims, and dispute resolutions.

BEITBRIDGE BORDER POST CUSTOMER SATISFACTION INDEX- CSI
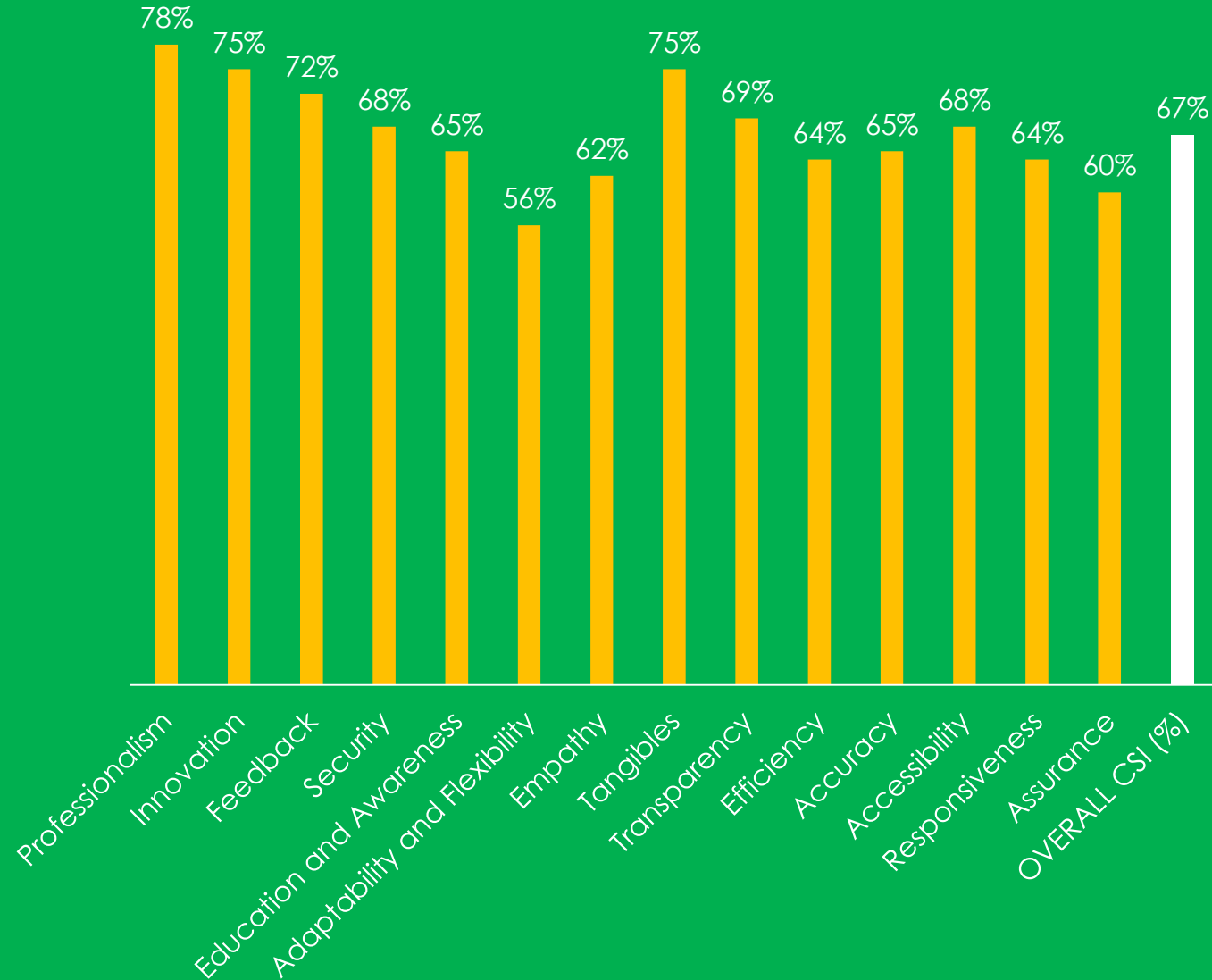
Service Attributes

Attribute	Value
OVERALL CSI (%)	64%
Assurance	65%
Responsiveness	55%
Accessibility	76%
Accuracy	58%
Efficiency	65%
Transparency	55%
Tangibles	70%
Empathy	63%
Adaptability and Flexibility	65%
Education and Awareness	75%
Security	68%
Feedback	58%
Innovation	69%
Professionalism	56%

The overall CSI for Beitbridge Border Post is sitting at 64%. Clients expressed several challenges that they faced in Q4, and these include – logistical delays caused by infrastructure upgrade, increased migration and congestion.

To increase efficiency and client satisfaction at the Beitbridge Border Post, ZIMRA can adopt targeted strategies focusing on infrastructure, technology, staff development, and stakeholder engagement. Below are key recommendations:

✓ Provide additional parking spaces, rest areas, and clear signage to guide travelers and truck drivers.

✓ Use real-time tracking systems for goods and vehicles to minimize delays and improve security.

✓ Partner with South African authorities to harmonize policies and streamline operations under the OSBP framework.

✓ Reward staff for exceptional performance and professionalism to encourage a high standard of service delivery.

✓ Rotate staff regularly to minimize the risk of collusion and corruption.

✓ Implement risk management systems to prioritize low-risk goods and passengers for expedited processing.

FORBES BORDER POST
CUSTOMER SATISFACTION INDEX- CSI

Service Attributes

Bar chart values:
- Professionalism: 78%
- Innovation: 75%
- Feedback: 72%
- Security: 68%
- Education and Awareness: 65%
- Adaptability and Flexibility: 56%
- Empathy: 62%
- Tangibles: 75%
- Transparency: 69%
- Efficiency: 64%
- Accuracy: 65%
- Accessibility: 68%
- Responsiveness: 64%
- Assurance: 60%
- OVERALL CSI (%): 67%

Forbes Border Post registered a CSI of 67%. To improve client satisfaction at **Forbes Border Post**, ZIMRA can implement specific strategies focusing on **assurance, empathy, adaptability, and flexibility**. These measures can help create a positive experience for clients while ensuring efficient and transparent border operations. Here's how ZIMRA can address these areas;
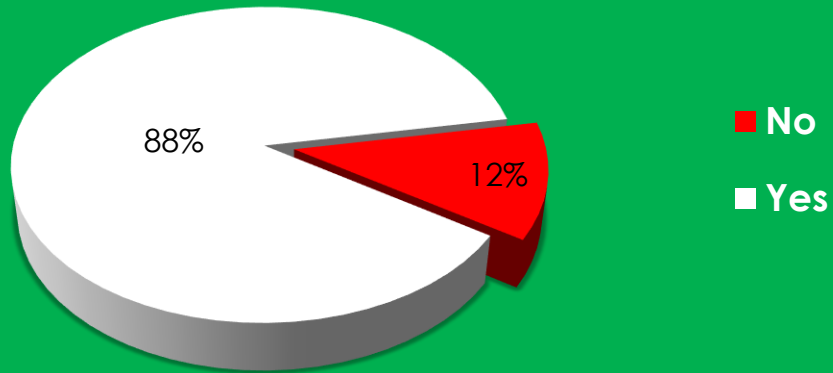
✓ Install digital boards or screens to display real-time updates on processing times and requirements.

✓ Use advanced cargo scanning systems to ensure thorough and consistent inspections without causing unnecessary delays.

✓ Train staff in emotional intelligence and customer service skills to handle client interactions with patience, respect, and understanding.

✓ Encourage staff to listen actively to client concerns and provide tailored solutions, particularly in cases involving disputes or emergencies.

✓ Adjust staffing levels dynamically based on traffic patterns, such as peak travel times, holiday seasons, or agricultural export seasons.

✓ Upgrade physical infrastructure, such as inspection facilities, parking areas, and entry/exit lanes, to handle high traffic volumes effectively.
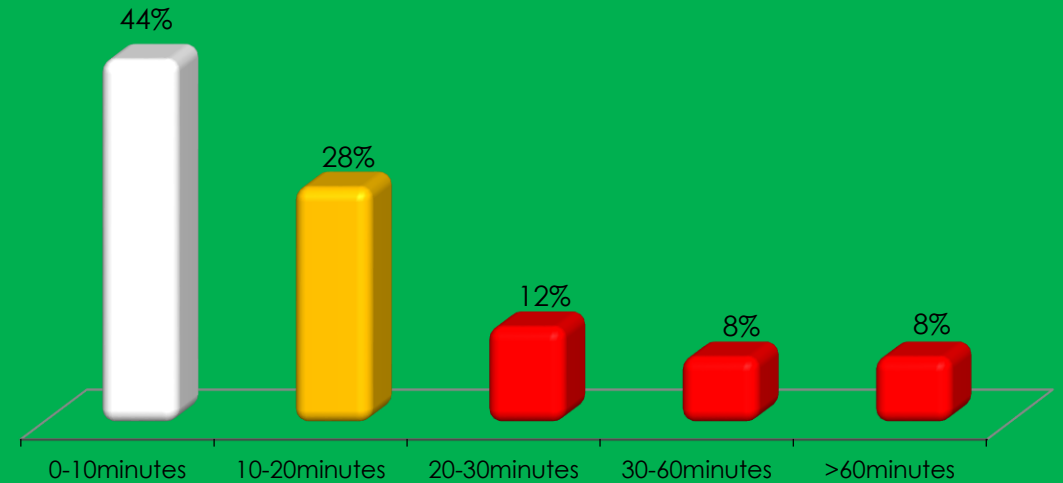
OVERALL ANALYSIS

SECTION B : SERVICE DELIVERY

This section presents the findings on ZIMRA service delivery across all stations

ZIMRA representative welcome and direct clients to the correct office

- No
- Yes

88%
12%

Waiting Time As A Walk-In Client

44%
28%
12%
8%
8%

0-10minutes   10-20minutes   20-30minutes   30-60minutes   >60minutes

The majority of the participants (88%) are satisfied with the ZIMRA representative's welcoming attitude, indicating a positive and professional approach. However, 12% of clients are dissatisfied, suggesting room for improvement. ZIMRA should address the concerns of dissatisfied clients to enhance service quality. Overall, the high satisfaction rate reflects strong performance.

The majority of participants (44%) reported being served within the stipulated **0-10 minutes** as outlined in ZIMRA's Client Service Charter. This indicates that ZIMRA has been successful in adhering to its commitment to prompt service delivery at their offices. The ability to meet these service timeframes reflects positively on ZIMRA's operational efficiency and its dedication to improving customer experience. It also demonstrates effective resource allocation and staff responsiveness, which are critical factors in building trust and satisfaction among clients.

SECTION B : SERVICE DELIVERY

Qn: This section presents the findings on ZIMRA service delivery across all stations

Participants indicated the minutes they took to have their call answered:

.
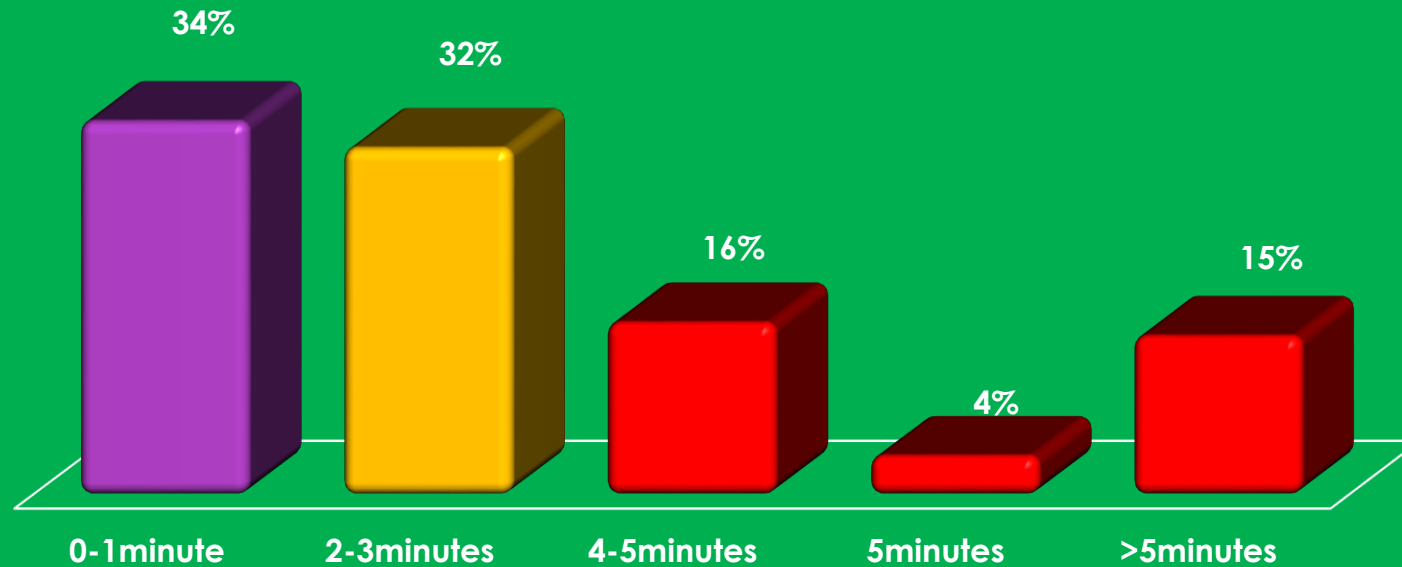
ZIMRA has made commendable efforts in responding to calls promptly, but many clients experience delays beyond the service charter's standard. To improve, ZIMRA should enhance call handling capacity, streamline communication processes, and monitor performance regularly to address bottlenecks. Adhering to the 30-second or 3-ring standard will boost customer satisfaction and reinforce trust in its services.

SECTION B : SERVICE DELIVERY

Qn: Participants highlighted their experience with ZIMRA Staff Attitude

Statement(s)	Strongly Agree	Agree	Not Sure	Strongly Disagree	Disagree
i. ZIMRA`s staff conducts themselves in a professional and courteous manner	17%	52%	21%	5%	5%
ii. ZIMRA staff resolves my queries and addresses my concerns on time	9%	40%	29%	13%	9%
iii. ZIMRA staff responds promptly to my queries and concerns	12%	38%	30%	10%	10%
iv. ZIMRA staff gives feedback to service requests/queries	9%	46%	28%	7%	11%
v. ZIMRA staff make efforts to promote ethical behaviour	11%	45%	31%	5%	7%
vi. ZIMRA staff have the best interests of the client at heart	7%	35%	37%	11%	9%
vii. ZIMRA staff demand bribes(cash, gifts, etc) to serve customers	13%	8%	26%	22%	40%
viii. ZIMRA staff exhibits transparency in service provision	9%	49%	27%	7%	8%
ix. Clients feel safe when transacting with ZIMRA	13%	46%	29%	5%	7%
Average	**11%**	**40%**	**29%**	**9%**	**12%**

The survey results show generally positive perceptions of ZIMRA staff, with most respondents agreeing that staff conduct themselves professionally (69%) and provide feedback on service requests (55%). However, 29% remain neutral with the timely resolution of queries and concerns, and 20% feel ZIMRA staff do not always act in clients' best interests. 62% believe staff does not demand bribes from their clients and 59% report a sense of safety and transparency in transactions. The average satisfaction across the statements is 51%. Overall, ZIMRA's staff performance appears strong, though areas like timely resolution and ethical conduct require attention.

SECTION B : SERVICE DELIVERY

Qn: Participants overall satisfaction on service delivery:

Scale	1	2	3	4	5	6	7	8	9	10
Frequency	7%	2%	7%	7%	16%	18%	16%	17%	5%	5%

The overall satisfaction index on service delivery indicates a moderate level, with the majority of clients rating between 5 and 8 on the scale. Ratings 6 (18%) and 8 (17%) received the highest frequencies, suggesting a generally positive but not exceptional perception of service. Lower ratings (1-4) account for 23%(combined), highlighting areas needing improvement. Enhancing consistency in service delivery could further elevate client satisfaction.

SECTION B : SERVICE DELIVERY

The 23% of participants who expressed dissatisfaction with service delivery suggested areas for improvement for ZIMRA to enhance service delivery:

1. **System Improvements and Accessibility:**

- Upgrade systems to ensure they are reliable, user-friendly, and accessible to more users. Focus on system stability (e.g., ASYCUDA) and automate query handling to prevent delays. Minimize unnecessary system updates and offer long-term solutions for better accessibility, especially for tasks like logins and verification codes.

2. **Staff Training and Resources:**

- Train staff on professionalism, customer service, and ethical behavior. Provide clear procedures and proper resources (e.g., CC documents, TIN issuance) to avoid delays in processing. Encourage staff to assist customers and reduce bureaucracy in document processing. Address unprofessional behavior, especially in critical areas like borders and customs.

3. **Communication and Transparency**:

- Be transparent and consistent in sharing information and decision-making. Act fairly and impartially when interacting with clients, avoiding aggressive behavior. Provide regular updates on the status of customer inquiries, document processing, and refunds until resolved.

4. **Customer Engagement and Feedback:**

- Offer mechanisms for customer feedback and suggestions for service improvement. Increase outreach to educate the public on tax laws through online training, seminars, and information sessions. Continuously communicate policy updates and involve stakeholders in decision-making.

SECTION B : SERVICE DELIVERY

The 23% of participants who expressed dissatisfaction with service delivery suggested areas for improvement for ZIMRA to

enhance service delivery:

5.   Streamlined Processes and Reduced Delays:

- Focus on reducing processing times for services like TARMS requests, change of ownership procedures, and overdue debts. Make online services more efficient to reduce delays. Ensure accessibility of online systems for TIN registration and overdue debts.

6. Tax Regulation and Social Responsibility:

- Promote lower taxes or flexible options to ease financial burdens on customers. Increase transparency about tax regulations and tariffs, particularly on issues like change of ownership. Introduce social responsibility programs that positively impact communities.

7.   Ongoing Improvement:

- Use customer feedback to continuously refine systems, services, and communication to improve overall service efficiency and satisfaction.

These measures will enhance system reliability, improve staff performance, and ensure better customer service through clear communication and efficient processes.
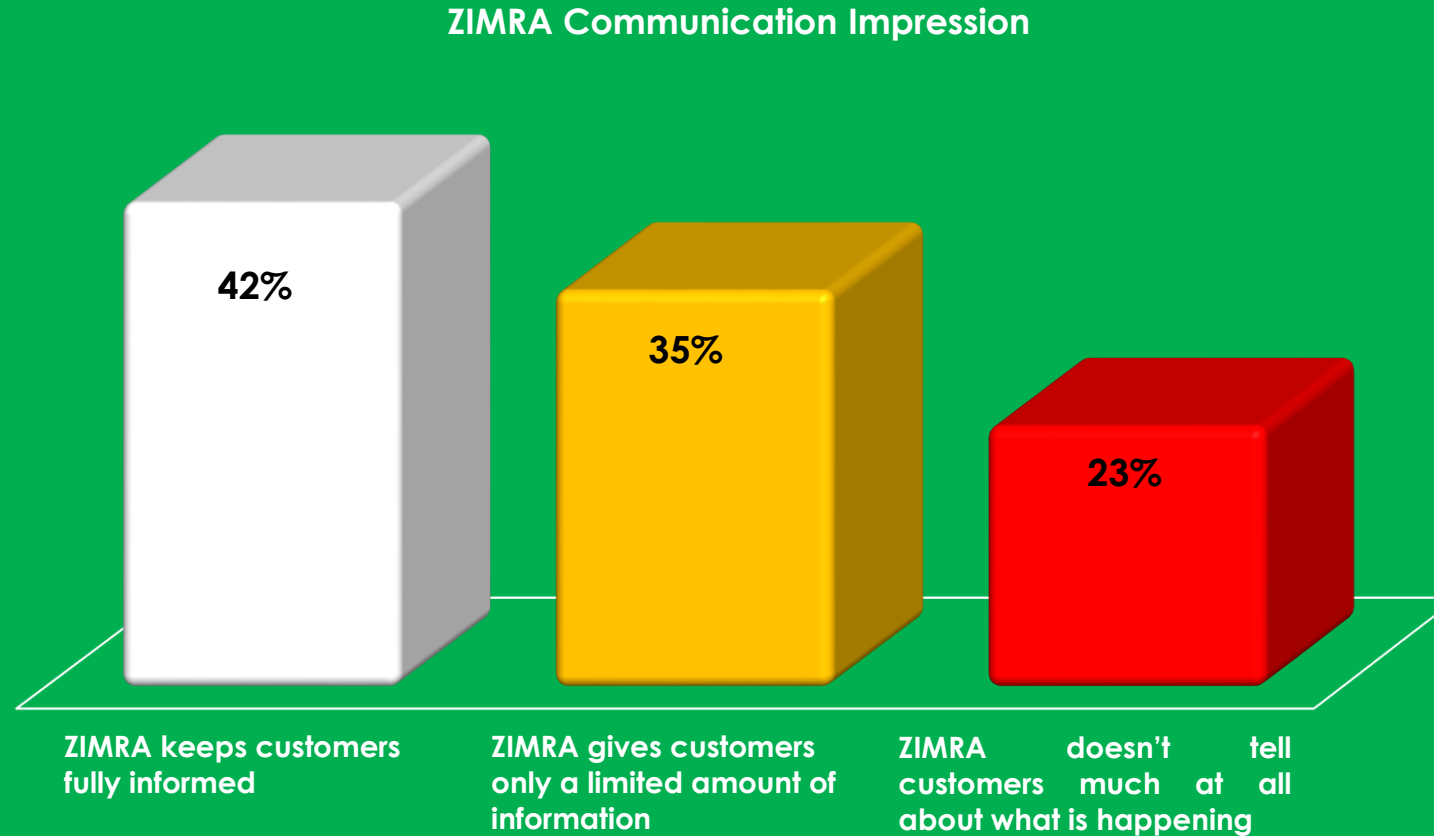
SECTION C: CUSTOMER EFFORT SCORE

This section presents the findings on the customer effort score

Statement(s)	Strongly Agree	Agree	Neutral	Strongly Disagree	Disagree
1. ZIMRA streamlines processes to reduce wait times and effort	8%	38%	33%	13%	8%
2. ZIMRA's services are easily accessible in my area	8%	57%	25%	5%	10%
3. Instructions provided to customers on self-service platform are clear and easy to follow	11%	54%	25%	5%	5%
4. ZIMRA provides follow up support to ensure that customer issues are fully resolved	14%	30%	39%	6%	10%
5. ZIMRA provides opportunities for customers to provide feedback on their service experience	6%	42%	30%	10%	12%
6. ZIMRA officials discharge their services in a fair and impartial manner.	5%	39%	43%	10%	4%
7. ZIMRA conducts taxpayer education programs for businesses that cover basic information in respect to all services	10%	38%	36%	5%	11%
8. ZIMRA operates at hours convenient to all clients.	11%	46%	32%	2%	9%
9. Signage and branding at the station/offices/port is clearly visible.	2%	49%	25%	20%	4%
10. ZIMRA's physical facilities are visually appealing.	16%	47%	26%	6%	5%
Average	**9%**	**44%**	**31%**	**8%**	**8%**

ZIMRA's systems and services are perceived as functional but inconsistent. Enhancing follow-up support, feedback mechanisms, and visibility of services will improve client experiences and reduce perceived effort.

SECTION C: CUSTOMER EFFORT SCORE

Qn: Clients were asked how they perceive communication within ZIMRA to be

ZIMRA Communication Impression

42% — ZIMRA keeps customers fully informed

35% — ZIMRA gives customers only a limited amount of information

23% — ZIMRA doesn't tell customers much at all about what is happening

While ZIMRA has a good foundation in communication with some clients, efforts should be focused on enhancing transparency and ensuring consistent, clear, and detailed communication across all client segments. This will improve satisfaction and trust in ZIMRA's services.
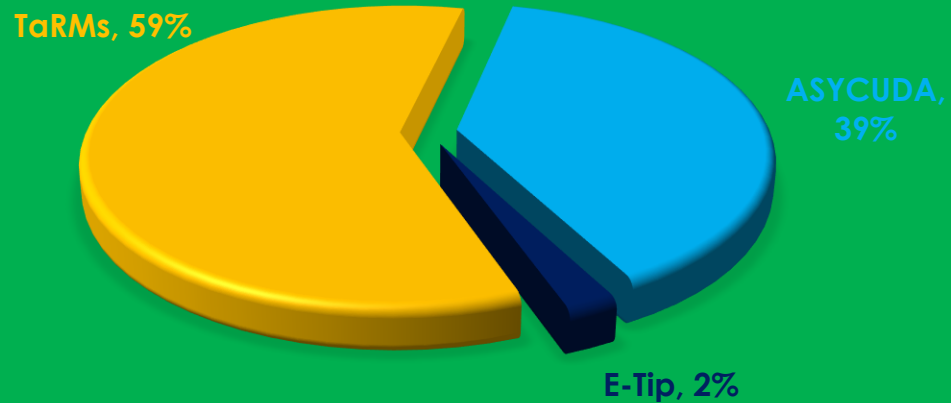
SECTION D: SYSTEMS PERFORMANCE RATINGS

Qn: Participants rated the ZIMRA system(s) performance in the aspects below:

Statement(s)	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
i. ZIMRA's system is easy to login into	22%	47%	29%	1%	2%
ii. ZIMRA's system is easy to use	22%	42%	34%	1%	2%
iii. ZIMRA's system quickly processes my requests	14%	33%	48%	1%	5%
iv. ZIMRA's system is always available when I need it and always performs to my expectations)	15%	28%	42%	11%	4%
v. ZIMRA's system support service information is available in case of problems	10%	32%	44%	8%	6%
AVERAGE	**17%**	**36%**	**39%**	**4%**	**4%**

The overall perception of ZIMRA systems is average. While most users find the system easy to use, there are concerns about its performance, reliability, and support accessibility. The high prevalence of neutral responses suggests that the system is functional but does not consistently exceed user expectations. Improvements in system reliability, performance speed, and support visibility are essential to enhance client satisfaction.
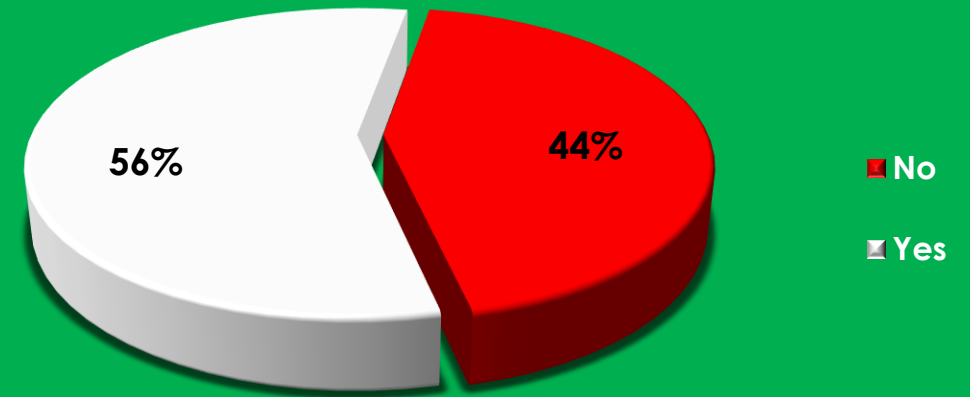
SECTION D: SYSTEMS PERFORMANCE RATINGS

Participants indicated the systems they have used from ZIMRA

Participants were asked if they know the number to use to contact ZIMRA`s call centre

TaRMs, 59%
ASYCUDA, 39%
E-Tip, 2%

56%
44%
No
Yes

59% of clients indicated they use the Tax and Revenue Management System (TaRMS), making it the most widely used ZIMRA system. This reflects its importance as the primary platform for tax-related activities. **39%** of clients reported using the Automated System for Customs Data (ASYCUDA). This indicates its role as a key system for customs and trade-related processes. Only **2%** of respondents use the E-Tip system, suggesting it may be underutilized or less relevant to most clients' needs.

From the results above it can be deduced that, only **44%** of respondents indicated they do not know the contact number. This suggests a lack of sufficient communication or outreach by ZIMRA to inform clients about the call center's contact details. **56%** of respondents are aware of the number. This highlights a significant gap in accessibility and client awareness, which could limit the call center's effectiveness in serving clients.

SECTION D: SYSTEMS PERFORMANCE RATINGS

Qn: **Participants rated the effectiveness of ZIMRA`s Call Centre using a scale of 1 to 5 where** *1= Very Ineffective and 5 = effective*

Ratings for Call Centre
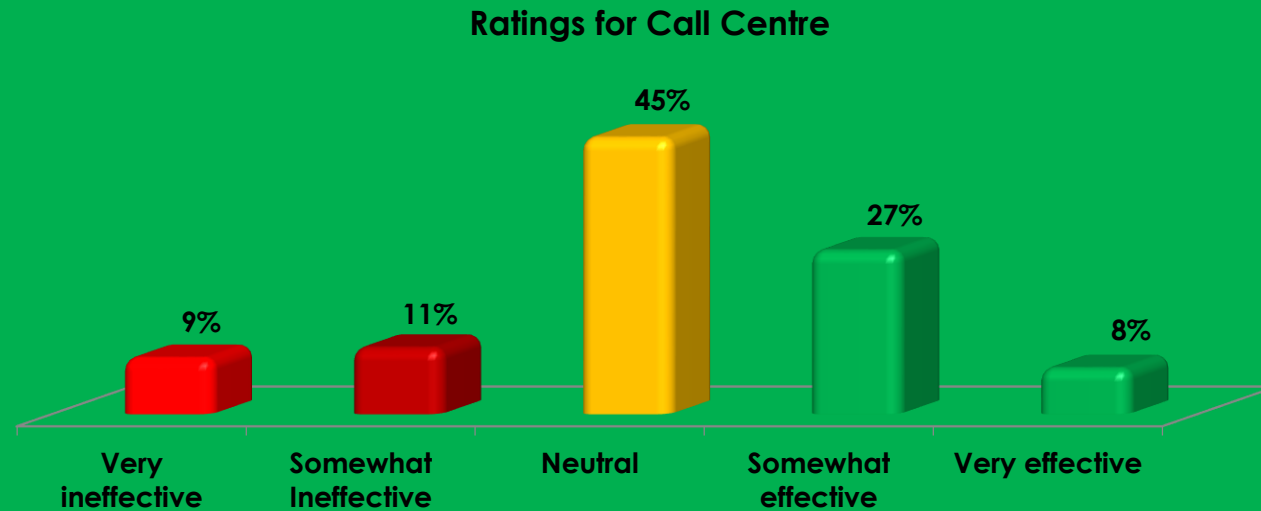
The ZIMRA call center is perceived as average, with 45% of clients giving a neutral rating, indicating inconsistent service delivery. Only 35% rated it as effective, while 20% found it ineffective, highlighting significant dissatisfaction. A mere 8% rated it as "very effective," reflecting a lack of standout performance.

Recommendation:

1. **Enhance Agent Training**:

✓ Focus on improving agent knowledge, professionalism, and problem-solving abilities.

2. **Improve Accessibility**:

✓ Reduce wait times by increasing staffing or offering call-back options during peak hours.

3. **Monitor and Review Performance**:

✓ Regularly assess operations and client feedback to track progress and implement necessary changes.

CHALLENGES AND PROPOSED SOLUTION FOR EACH ZIMRA CLIENT

During the survey period the following were noted:

TRANSPORTERS

Challenges:

- ❖ **Congestion and Delays:** High traffic at border posts leads to extended waiting times.
- ❖ **Corruption Risks:** Demands for bribes to expedite clearances.

Solutions:

- ❖ Implement separate lanes for different vehicle types to manage traffic flow.
- ❖ Install monitoring systems (CCTV) to deter corrupt practices.
- ❖ Upgrade infrastructure, including parking bays and inspection points on some border post.

CLEARING AGENTS

Challenges:

- ❖ **Inconsistent Application of Procedures:** Variability in how customs requirements are enforced.
- ❖ **Manual Processes:** Reliance on paperwork instead of digital systems.
- ❖ **Limited Access to Information:** Sudden changes in regulations are not communicated effectively.

Solutions:

- ❖ Introduce standardized training for customs officials to ensure consistent application of procedures.
- ❖ Digitize customs processes and integrate pre-clearance systems to streamline operations.
- ❖ Establish a centralized platform for real-time updates on procedural changes

CHALLENGES AND PROPOSED SOLUTION FOR EACH ZIMRA CLIENT

During the survey perio,d the following challenges were noted:

IMPORTERS

Challenges:

- ❖ **Lengthy Clearance Times:** Increased scrutiny slows down goods clearance.

- ❖ **Unclear Tariff Classifications:** Disputes over tariff categories result in delays or penalties.

- ❖ **Seasonal Surcharges:** Higher fees and storage costs during the festive season.

Solutions:

- ❖ Expand fast-track clearance channels for compliant importers. Offer tariff classification guides and training to importers.

- ❖ Provide temporary fee waivers or reduced storage charges during peak periods.

EXPORTERS

Challenges:

- ❖ **Delays in Verification:** Lengthy inspections disrupt export schedules.

- ❖ **Inadequate Coordination:** Limited collaboration with ZIMRA and regional customs authorities.

- ❖ **Documentation Errors:** Small errors lead to significant delays or penalties.

Solutions:

- ❖ Develop export-specific lanes or facilities to speed up processing.

- ❖ Enhance regional cooperation and harmonize export requirements with neighbouring countries.

- ❖ Simplify and automate documentation to reduce errors.

CHALLENGES AND PROPOSED SOLUTION FOR EACH ZIMRA CLIENT

During the survey period the following challenges were noted:

CROSS-BORDER TRADERS

Challenges:

- ❖ **High Costs of Compliance:** Complex customs requirements increase costs for small-scale traders.

- ❖ **Harassment and Corruption:** Traders often face harassment or demands for bribes.

- ❖ **Lack of Awareness:** Many traders are unaware of the correct procedures or requirements.

Solutions:

- ❖ Implement simplified customs regimes for small-scale traders.

- ❖ Enforce strict anti-corruption measures, including anonymous reporting mechanisms.

- ❖ Conduct regular awareness campaigns to educate traders on customs requirements.

INDIVIDUAL TAXPAYERS

Challenges:

- ❖ **Limited Tax Knowledge:** Lack of understanding of tax regulations and filing procedures.

- ❖ **Difficulty Accessing Services:** Long queues or delays in accessing ZIMRA offices or online platforms.

- ❖ **Compliance Costs:** High costs for hiring professionals to assist with tax filing.

Solutions:

- ❖ Launch public awareness campaigns on tax filing and compliance.

- ❖ Simplify tax processes through user-friendly online platforms and mobile apps.

- ❖ Provide free or subsidized tax advisory services for individuals.

CHALLENGES AND PROPOSED SOLUTION FOR EACH ZIMRA CLIENT

During the survey period the following challenges were noted:

NGOS (NON-GOVERNMENTAL ORGANIZATIONS)

Challenges:

- ❖ **Complex Tax Exemptions:** Difficulties in obtaining or renewing tax exemption certificates.

- ❖ **Ambiguity in VAT Regulations:** Unclear guidelines on VAT applicability for certain NGO activities.

- ❖ **Delays in Refunds:** Prolonged processing times for VAT or other tax refunds.

Solutions:

- ❖ Establish a dedicated ZIMRA desk for NGOs to handle tax exemptions and compliance issues.

- ❖ Provide clear guidelines on VAT rules for NGOs to avoid disputes and set specific timelines for processing refunds and introduce a tracking system.

PARASTATALS AND GOVERNMENT DEPARTMENTS

Challenges:

- ❖ **Complex Compliance Requirements:** Navigating large-scale tax obligations such as PAYE, VAT, and corporate tax.

- ❖ **Delays in Filing:** Bureaucratic inefficiencies cause delays in filing and compliance.

- ❖ **Penalties for Non-Compliance:** High penalties for late submissions due to systemic delays.

Solutions:

- ❖ Provide specialized training on tax compliance for finance and accounting teams within these entities.

- ❖ Develop tailored compliance frameworks to align with the operational structures of public entities.

CHALLENGES AND PROPOSED SOLUTION FOR EACH ZIMRA CLIENT

During the survey period the following challenges were noted:

SMALL AND MEDIUM ENTERPRISES (SMES)

Challenges:

❖ **Limited Understanding of Tax Obligations:** Many SMEs lack knowledge of PAYE, VAT, and corporate tax requirements.

❖ **High Compliance Costs:** Hiring accountants or purchasing software can be prohibitively expensive.

❖ **Fear of Over-Taxation:** Concerns that registering with ZIMRA will lead to excessive tax burdens.

Solutions:

❖ Conduct regular workshops and training programs targeted at SMEs.

❖ Offer simplified tax registration and filing systems tailored to small businesses.

❖ Introduce tax incentives or reduced rates for compliant SMEs to encourage formalization.

TAX ACCOUNTANTS

Challenges:

❖ **Frequent Changes in Tax Laws:** Difficulty keeping up with amendments to tax regulations and policies.

❖ **Limited Access to ZIMRA Systems:** Occasional downtimes or inefficiencies in ZIMRA's e-services platform.

❖ **Discrepancies in Audits:** Inconsistencies in how audits are conducted, leading to disputes.

Solutions:

❖ Provide tax accountants with regular updates and training on regulatory changes.

❖ Enhance the reliability and capacity of ZIMRA's online systems.

❖ Establish a dispute resolution mechanism specifically for tax professionals to address audit-related concerns.

By addressing these challenges with targeted solutions, ZIMRA can improve its relationship with all the clients while enhancing compliance and efficiency.

PRECISE MANAGEMENT ALSO NOTED THE FOLLOWING CHALLENGES AT BORDER POSTS WHICH WERE CAUSED BY THE FESTIVE SEASON:

TRAFFIC MANAGEMENT AND CONGESTION REDUCTION

Problem: Increased traffic causes delays and inefficiency during the festive season.

Solutions:

Use digital tools like pre-clearance systems to reduce wait times. Increase staffing levels to manage peak traffic effectively.

SMUGGLING PREVENTION AND SECURITY ENHANCEMENTS

Problem: Higher traffic volumes lead to more opportunities for smuggling.

Solutions:

- Install more advanced scanning equipment, such as X-ray and thermal scanners, to inspect vehicles thoroughly.

- Enhance intelligence-sharing mechanisms with regional border agencies to intercept smuggling attempts and continue to conduct random post-clearance checks and roadblocks near border areas and towns.

EFFICIENCY IN CUSTOMS PROCEDURES

Problem: Lengthy and manual customs processes slow down movement at the border.

Solutions:
- Implement fully digital customs clearance processes to minimize paperwork.

- Expand pre-clearance facilities for frequent travellers and traders.
- Train staff to use technology and enforce streamlined clearance policies.

CUSTOMER SERVICE AND STAKEHOLDER ENGAGEMENT

Problem: Travelers and traders often face challenges due to unclear communication and poor customer service.

Solutions:
- Deploy multilingual support staff to assist travellers and ensure clear communication.

- Set up help desks and hotlines to address queries and complaints in real time.

- Provide public awareness campaigns about customs requirements to minimize non-compliance.

PRECISE MANAGEMENT ALSO NOTED THE FOLLOWING CHALLENGES AT BORDER POSTS WHICH WERE CAUSED BY THE FESTIVE SEASON:

STAFF CAPACITY AND TRAINING

Problem: Understaffing and untrained personnel can lead to inefficiencies and frustrations.

Solutions:
- ❖ Temporarily increase staff numbers.
- ❖ Provide refresher training for customs officers, focusing on customer service and detecting smuggling techniques.

Anti-Corruption Measures

Problem: Increased traffic may result in opportunities for corruption.

Solutions:

- ❖ Enforce strict anti-corruption policies, including anonymous reporting mechanisms.

- ❖ Rotate staff frequently to prevent collusion.

COLLABORATION WITH REGIONAL PARTNER

Problem: Inefficiencies in coordination with neighboring countries lead to delays.

Solutions:

- ❖ Enhance joint operations and intelligence-sharing with border agencies from neighbouring countries.

- ❖ Harmonize clearance processes to reduce duplication and delays.

SECTION E: RECOMMENDATIONS

This section presents findings on clients' perceptions of ZIMRA, their views, and what they would recommend to make ZIMRA realize its company's strategy and vision.

We asked participants if they are to recommend ZIMRA services to a friend on a scale of 1 to 10 where *1 represents very unlikely and 10 represents very likely*

Scale	1	2	3	4	5	6	7	8	9	10
Percentage	7%	1%	4%	15%	21%	16%	15%	12%	8%	2%

The scale distribution shows that most respondents rated ZIMRA's performance around the mid to high range, with the majority sitting between **4** and **7** (67%). The highest percentages were at **5** (21%) and **6** (16%), indicating moderate satisfaction. Lower ratings (1–3) account for 12%, while higher ratings (8–10) make up 22%. This suggests that ZIMRA's services are generally seen as satisfactory, there is room for improvement to increase ratings in the higher range.

SECTION E: RECOMMENDATIONS

Participants were also asked what they would like to see ZIMRA do differently to meet clients' needs

Below are the main recommendations that the participants highlighted

System Improvements and Accessibility:

- ❖ Upgrade systems to ensure they are reliable, user-friendly, and accessible to more users.

- ❖ Focus on system stability (e.g., ASYCUDA) and automate query handling to prevent delays.

- ❖ Minimize unnecessary system updates and offer long-term solutions for better accessibility, especially for tasks like logins and verification codes.

Staff Training and Resources

- ❖ Train staff on professionalism, customer service, and ethical behaviour. Provide clear procedures and proper resources (e.g., CC documents, TIN issuance) to avoid delays in processing.

- ❖ Encourage staff to assist customers and reduce bureaucracy in document processing.

- ❖ Address unprofessional behaviour, especially in critical areas like borders and customs.

Communication and Transparency

- ❖ Be transparent and consistent in sharing information and decision-making.

- ❖ Act fairly and impartially when interacting with clients, avoiding aggressive behaviour.

- ❖ Provide regular updates on the status of customer inquiries, document processing, and refunds until resolved.

Customer Engagement and Feedback

- ❖ Offer mechanisms for customer feedback and suggestions for service improvement.

- ❖ Increase outreach to educate the public on tax laws through online training, seminars, and information sessions.

- ❖ Continuously communicate policy updates and involve stakeholders in decision-making.

GENERAL CLIENTS COMMENTS

Below are some of the comments noted during the survey period:

On ZIMRA representatives not welcoming and directing the client to the correct office:

- ✓ Contact was through email, however, I kept being referred to different people and ultimately, the query was not resolved
- ✓ I had to find my own way around .no one assisted me.
- ✓ Some do greet and others will wait for me to start while on his or her mobile.
- ✓ They do not respond to emails and sometimes they seem so confused.
- ✓ They just don't do that .
- ✓ We did not use Zimra offices.

On what ZIMRA should do to improve on its services:

- ✓ Improve the speed and availability of staff at service counters to reduce waiting time.
- ✓ Increase the number of tellers and staff at key points (e.g., customs, change of ownership).
- ✓ Ensure calls and emails are answered promptly and consistently.
- ✓ Improve transparency in service and responses to clients' inquiries.
- ✓ Have dedicated lines or staff for different types of inquiries to minimize customer wait times.
- ✓ Train staff to handle inquiries efficiently and professionally, ensuring they are knowledgeable and consistent.
- ✓ Ensure a zero-tolerance policy on corruption and unethical behavior, especially at borders and other critical points.
- ✓ Streamline the declarations process to reduce unnecessary costs and delays.
- ✓ Ensure adequate staff presence during peak hours and weekends to handle customer needs.
- ✓ Make more services accessible online to reduce the need for physical visits.
- ✓ Reduce bureaucracy and simplify processes to speed up document processing and approvals.
- ✓ Enhance communication on how customers can access their online portals for basic inquiries.
- ✓ Review and adjust the customs process and duty rates to make them more competitive and fair.

GENERAL COMMENTS

Below are client suggestions on what ZIMRA should do differently to better their needs::

- ✓ Improve and update systems for efficiency, ensuring they are available and user-friendly.
- ✓ Focus on system reliability (e.g., ASYCUDA) and automate query handling.
- ✓ Minimize unnecessary updates or changes to systems and provide longer-term solutions.
- ✓ Upgrade systems to be accessible for more users and to prevent delays, especially for tasks like logins and verification codes.
- ✓ Increase the number of staff available at service counters and on call lines.
- ✓ Train staff on professionalism, customer service, and ethical behavior.
- ✓ Provide staff with proper resources and clear procedures to avoid delays in processing (e.g., CC documents, TIN issuance).
- ✓ Encourage staff to be more willing to assist customers and reduce bureaucracy in document processing.
- ✓ Address unprofessional behavior, particularly at borders or during customs assessments.
- ✓ Improve turnaround times for responding to customer inquiries, document processing, and refunds.
- ✓ Focus on reducing the time it takes for services like TARMS requests and change of ownership procedures.
- ✓ Be transparent and consistent in information and decision-making.
- ✓ Act fairly and impartially when dealing with clients and avoid aggressive behavior.
- ✓ Provide regular feedback to customers on the status of their queries until they are resolved.
- ✓ Offer customer feedback mechanisms and opportunities for clients to suggest improvements.
- ✓ Ensure that online services, especially for overdue debts or TIN registration, are accessible and functional.
- ✓ Increase outreach programs to educate the public on tax laws, including more online training, seminars, and information sessions.
- ✓ Continuously communicate policy updates and involve stakeholders in decision-making processes.
- ✓ Promote social responsibility programs and initiatives that have a positive community impact.
- ✓ Be more transparent about tax regulations and tariffs (e.g., on change of ownership).
- ✓ Introduce lower taxes or flexible options to ease financial burdens on customers.
- ✓ Ensure clear communication about laws, policies, and customer expectations to minimize confusion.
- ✓ Use feedback to improve systems and services.