

ZIMBABWE REVENUE AUTHORITY (ZIMRA)

CUSTOMER SATISFACTION

SURVEY 2025, Q1



Presented By :



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RESEARCH BACKGROUND

- ✓ The Zimbabwe Revenue Authority (ZIMRA) plays a crucial role in Zimbabwe's economic framework by enforcing tax and customs regulations.
- ✓ Through its mandate, ZIMRA serves individuals, businesses, and organizations, focusing on revenue collection, trade facilitation, tax education, and compliance monitoring.
- ✓ To assess service delivery and enhance stakeholder engagement, ZIMRA engaged Precise Management and Research Consultancy (PMRC) to conduct a Client Satisfaction Survey in Q1 2025. The survey was designed to measure client satisfaction, highlight service strengths and gaps, and gather insights for continuous improvement.
- ✓ The study examined various aspects of customer interactions with ZIMRA, including service efficiency, staff professionalism, communication effectiveness, and the overall service environment.
- ✓ The feedback collected will support ZIMRA in refining its strategies to improve service quality, responsiveness, and client engagement.
- ✓ By leveraging these insights, ZIMRA aims to strengthen its commitment to delivering exceptional service while addressing areas that require enhancement.

RESEARCH DESIGN

WHAT	Customer Satisfaction Survey 2025 ,Q1
WHY	<ol style="list-style-type: none">1. To determine the quality of service and quality of service delivery by ZIMRA.2. To gauge staff attitude among ZIMRA staff.3. To determine the client's perception towards corruption.4. To evaluate and gauge the accessibility of ZIMRA information and the efficiency of ZIMRA online systems.5. 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.6. To identify whether the expectations of clients are being met or otherwise.7. To identify the future intentions of the customers.8. 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	<ul style="list-style-type: none">✓ Tax Accountants✓ Customers sand Clearing Agents✓ Corporate Tax Payers✓ Government departments and Parastatals✓ Importers✓ Individual Tax Payers✓ SME's✓ Transportation and Storage✓ NGO's

RESEARCH DESIGN

✓ 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, Chiredzi, Kadoma, Sango

(iv) Head Office

(v) Forbes Border Post

(vi) Beitbridge Boarder Post

✓ Field work was conducted in the month of March 2025

✓ A portion of the database lacked customer contact details

✓ Multiple clients share a single cell number, which limited the ability to gather adequate information, as only one person can be interviewed while representing multiple clients.

✓ Some individuals were not willing to participate in the survey.

✓ The information provided by ZIMRA through the database shared was outdated most numbers were not getting through while some of the emails were bouncing back.

However, this did not affect the representativeness of the results.

WHERE

WHEN

Limitation

TARGET POPULATION AND SAMPLING

Client Category	Method of Data Collection	Number of Respondents	Achievement Rate (%)
1. Tax Accountants	Physical and Online	330	10%
2. Government Departments and Parastatals	Physical and Online	144	4%
3. Corporate Tax Payers	Physical and Online	368	11%
4. Importers	Physical and Online	350	11%
5. Individual Tax Payers	Physical and Online	384	12%
6. SMEs	Physical and Online	363	11%
7. NGOs	Physical and Online	358	11%
8. Transportation and Storage	Physical and Online	376	12%
9. Customs and Clearing Agents	Physical and Online	594	18%
TOTAL	Physical and Online	3,267	65% (response rate)

The data was collected from a total of **3,267 against a target of 5,000**. The overall response rate was percent (65%) 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.

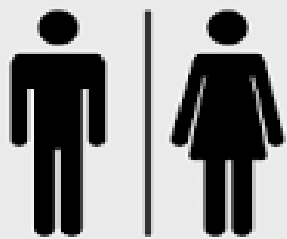
EXECUTIVE SUMMARY

DEMOGRAPHIC PROFILES

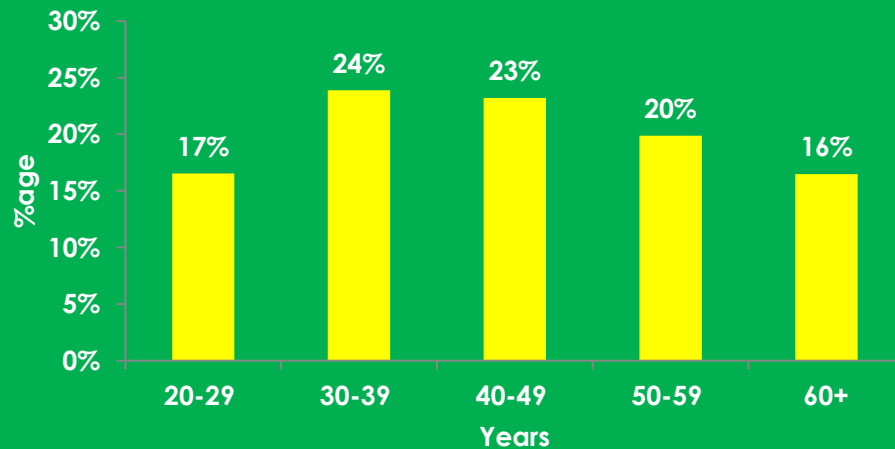
GENDER

70%

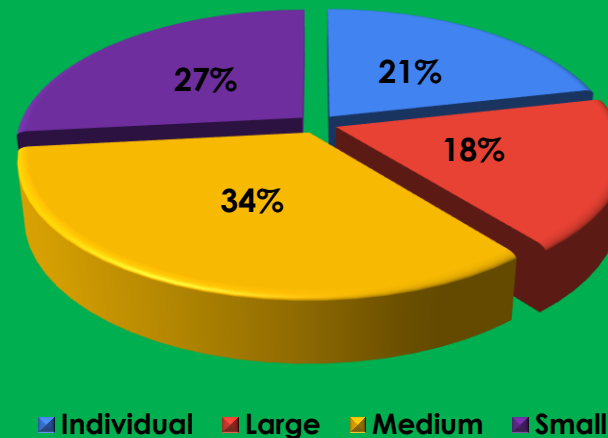
30%



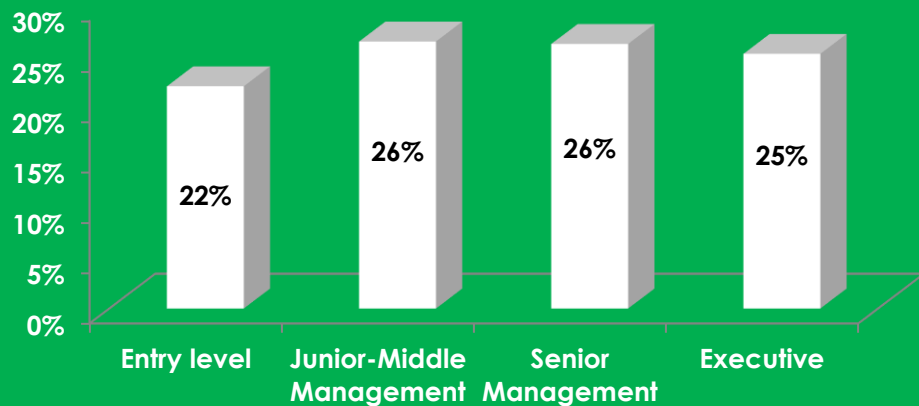
Age of Respondent



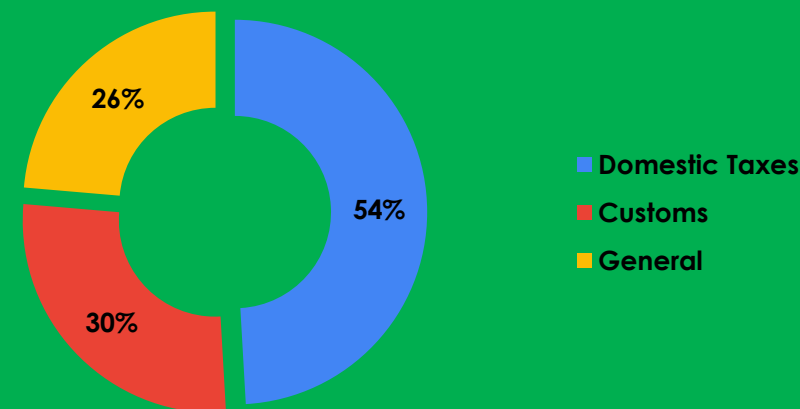
Business Category



Level of Organisation



Services Required



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	72 %	A 72% satisfaction score shows that more than two-thirds of clients feel that ZIMRA is providing an acceptable level of service. This suggests that some recent improvements (e.g., digital platforms, staff responsiveness, or system efficiency) have been recognized.
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	- 30	NPS has declined sharply because clients indicated that they do not have an alternative option besides ZIMRA. A 30 NPS is a serious concern that suggests urgent action is needed to rebuild trust with ZIMRA clients. Improving customer experience, system efficiency, and stakeholder engagement should be a top priority.
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 exert to resolve an issue or complete a task/	55%	A 55% CES means clients find ZIMRA processes more difficult than they should be. Lowering customer effort should be a key focus to improve satisfaction and compliance rates.

Q1, 2025 PERFORMANCE METRICS DASHBOARD

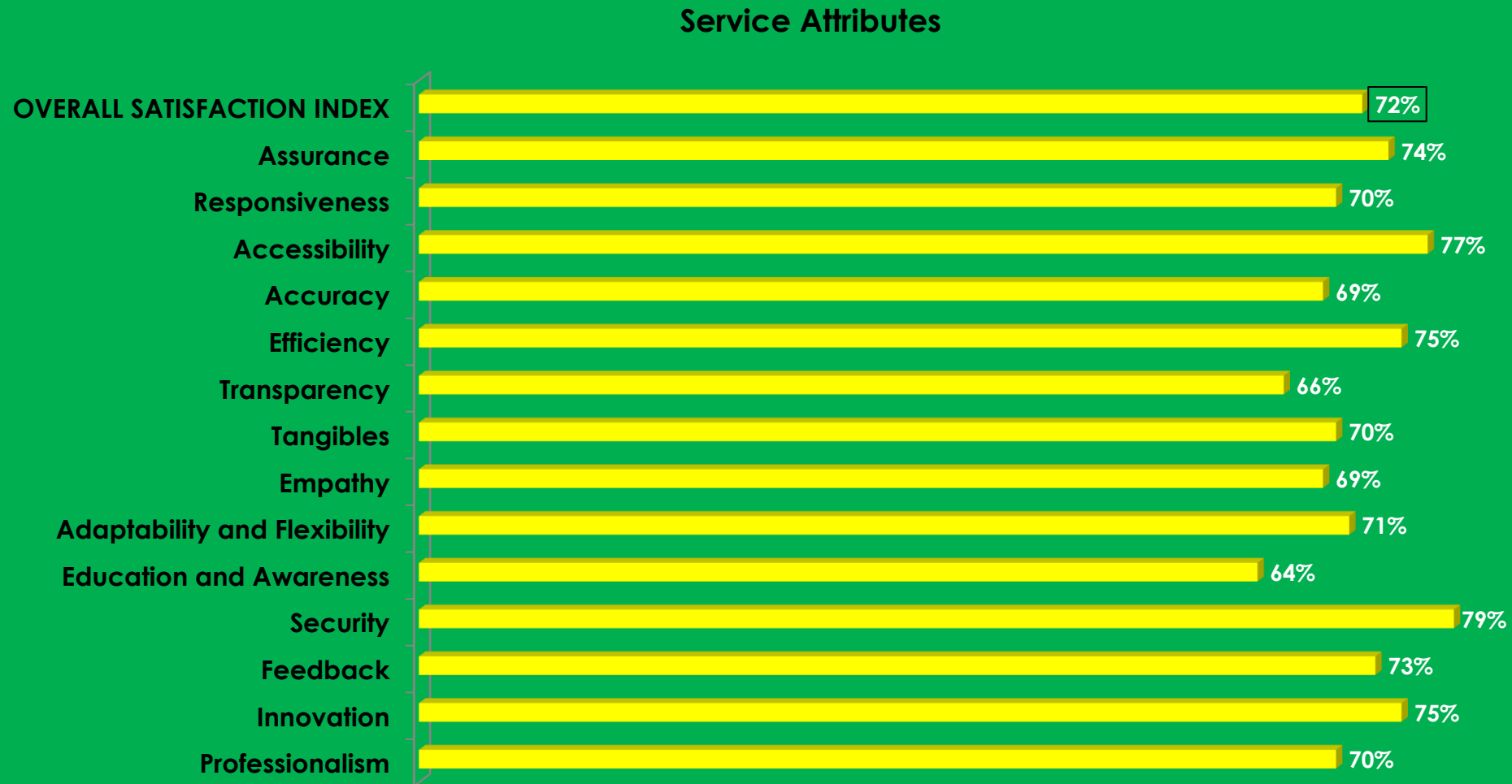
Region/Border Post	Customer Satisfaction Survey (CSI Index)		Net Promoter Score (NPS)		Customer Effort Score (CES)	
	Q4, 2024	Q1, 2025	Q4, 2024	Q1, 2025	Q4, 2024	Q1, 2025
1. Region 1	64%	71% ↑	- 21	- 30 ↓	47%	49% ↑
2. Region 2	74%	74% →	- 17	- 27 ↓	60%	63% ↑
3. Region 3	72%	75% ↑	- 13	- 23 ↓	56%	56% ↑
4. Beitbridge Border Post	64%	64% →	- 31	- 40 ↓	52%	55% ↑
5. Forbes Border Post	67%	71% ↑	- 29	- 36 ↓	51%	58% ↑
6. Head Office	70%	73% ↑	- 16	- 25 ↓	54%	51% ↓
Average	69%	72% ↑	- 21	- 30 ↓	53%	55% ↑

- ✓ **Customer satisfaction (CSI)** improved, indicating marginal progress in service delivery.
- ✓ **CES** has a slight improvement, suggesting that some efforts to simplify processes are yielding results.
- ✓ **NPS** has declined sharply, meaning clients are less likely to recommend ZIMRA services. Beitbridge Border Post remains a major concern, showing no improvement in satisfaction and a worsening perception.
- ✓ Clients still find it difficult to interact with ZIMRA, as reflected in the only slight improvement in CES.

ATTRIBUTES BY REGION Q1, 2025 vs Q4, 2024

ATTRIBUTE	REGION 1		REGION 2		REGION 3		Beitbridge Border Post		Forbes Border Post		Head Office		Average	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Professionalism	70%	72%	74%	74%	75%	75%	57%	56%	77%	78%	69%	68%	70%	71%
Innovation	71%	66%	78%	78%	80%	79%	69%	69%	75%	75%	74%	73%	75%	73%
Feedback	73%	57%	72%	69%	82%	70%	62%	58%	75%	72%	71%	64%	73%	65%
Security	84%	66%	79%	78%	81%	79%	73%	68%	75%	68%	80%	68%	79%	74%
Education and Awareness	60%	64%	64%	68%	66%	73%	64%	75%	62%	65%	67%	75%	64%	70%
Adaptability and Flexibility	70%	63%	76%	75%	78%	76%	65%	65%	56%	56%	78%	73%	71%	63%
Empathy	70%	60%	75%	75%	70%	70%	63%	63%	65%	62%	68%	63%	69%	68%
Tangibles	73%	75%	68%	82%	69%	79%	73%	70%	73%	75%	66%	73%	70%	66%
Transparency	67%	64%	69%	70%	73%	70%	52%	55%	69%	69%	66%	67%	66%	65%
Efficiency	75%	62%	78%	76%	83%	68%	65%	65%	72%	64%	76%	69%	75%	71%
Accuracy	68%	59%	63%	76%	79%	70%	60%	58%	70%	65%	74%	70%	69%	66%
Accessibility	73%	63%	78%	70%	76%	75%	79%	76%	73%	68%	80%	74%	77%	76%
Responsiveness	69%	63%	84%	76%	71%	71%	53%	55%	66%	64%	74%	63%	70%	66%
Assurance	73%	57%	71%	69%	70%	55%	67%	65%	79%	60%	82%	74%	74%	67%

CUSTOMER SATISFACTION INDEX BY SERVICE ATTRIBUTE 2025, Q1



- ✓ The overall satisfaction index improved from **69% in 2024** to **72% in 2025**, indicating a general enhancement in service delivery. However, a closer look at individual satisfaction indicators provides deeper insights into the strengths and areas requiring further attention.

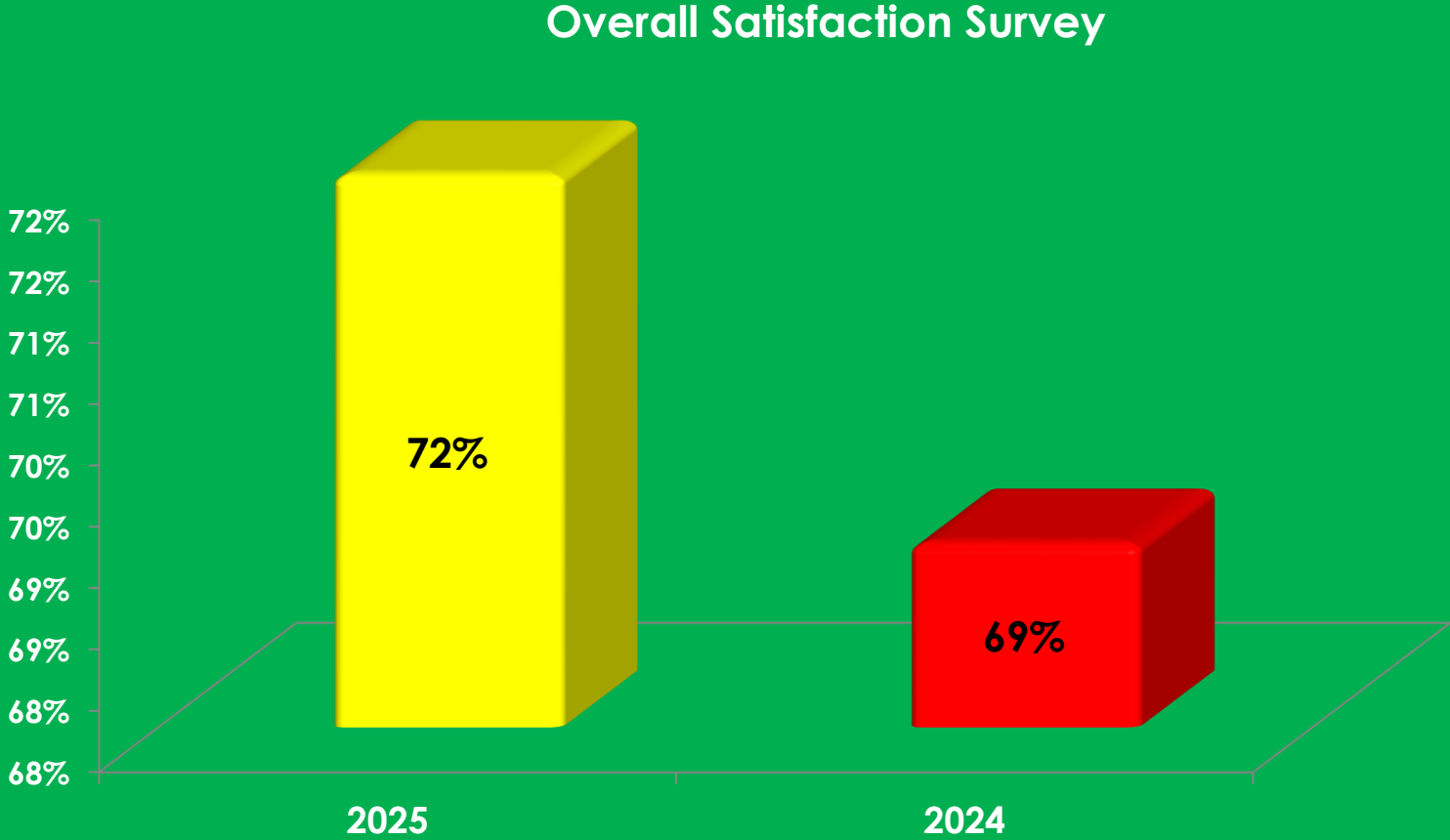
Key Areas that improved in 2025 Q1

- ✓ **Feedback (+8%)** – A major improvement (from **65% to 73%**) suggests that ZIMRA has enhanced how it collects, responds to, and acts on client feedback.
- ✓ **Adaptability & Flexibility (+8%)** – The jump from **63% to 71%** indicates ZIMRA has become more responsive to changes and client needs.
- ✓ **Assurance (+7%)** – Rising from **67% to 74%**, this suggests improved confidence in ZIMRA's reliability and expertise.
- ✓ **Responsiveness (+4%)** – The increase (**66% to 70%**) suggests better reaction times to client inquiries and service requests.
- ✓ **Security (+5%)** – A rise from **74% to 79%** indicates stronger trust in ZIMRA's ability to safeguard client information and transactions.
- ✓ **Innovation (+2%)** – The **75%** score (up from **73%**) suggests improvements in service modernization and new service delivery approaches.
- ✓ **Efficiency (+4%)** – A higher score (**71% to 75%**) suggests reduced delays and improved processing times.
- ✓ **Accuracy (+3%)** – An increase from **66% to 69%** implies better precision in tax calculations, records, and responses.
- ✓ **Tangibles (+4%)** – The jump from **66% to 70%** could indicate better physical infrastructure, documentation clarity, or user experience in online services.

Areas of Concern (Declines in 2025)

- ✓ **Professionalism (-1%)** – A slight dip from **71% to 70%** suggests that while still high, there may be isolated concerns regarding staff interactions.
- ✓ **Education & Awareness (-6%)** – The most significant decline (**70% to 64%**) suggests that tax education efforts may not have been as effective in 2025.
- ✓ **Transparency (-1%)** – A marginal decrease from **65% to 66%** suggests ongoing concerns about openness in ZIMRA's processes.

CUSTOMER SATISFACTION INDEX (OVERALL)

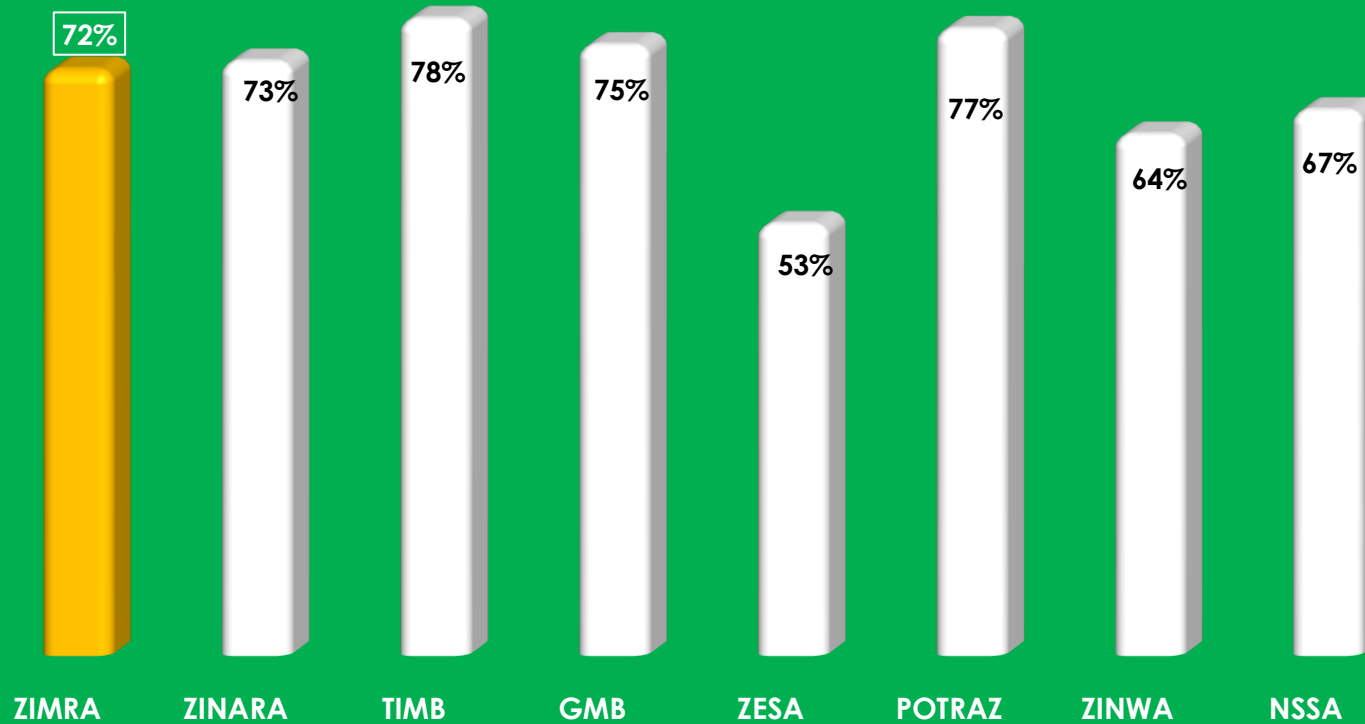


✓ The overall satisfaction indices for the ZIMRA Client Satisfaction Survey—**72% in 2025** compared to **69% in 2024**—indicate a **3-percentage point improvement** in client satisfaction over the period.

BENCHMARK CSI'S AMONG REVENUE GENERATING SOE'S/PARASTATALS

- ✓ Results from our desk research of similar customer satisfaction surveys conducted by other independent research organizations were benchmarked with the current **ZIMRA's Customer Satisfaction Index (CSI)** to provide insights into ZIMRA's performance relative to industry comparators. **ZIMRA achieved an overall CSI of 72%**, which stands out positively against other entities assessed in 2024, Q4, and 2025 Q1.

CSI's for Revenue Generating Parastatals



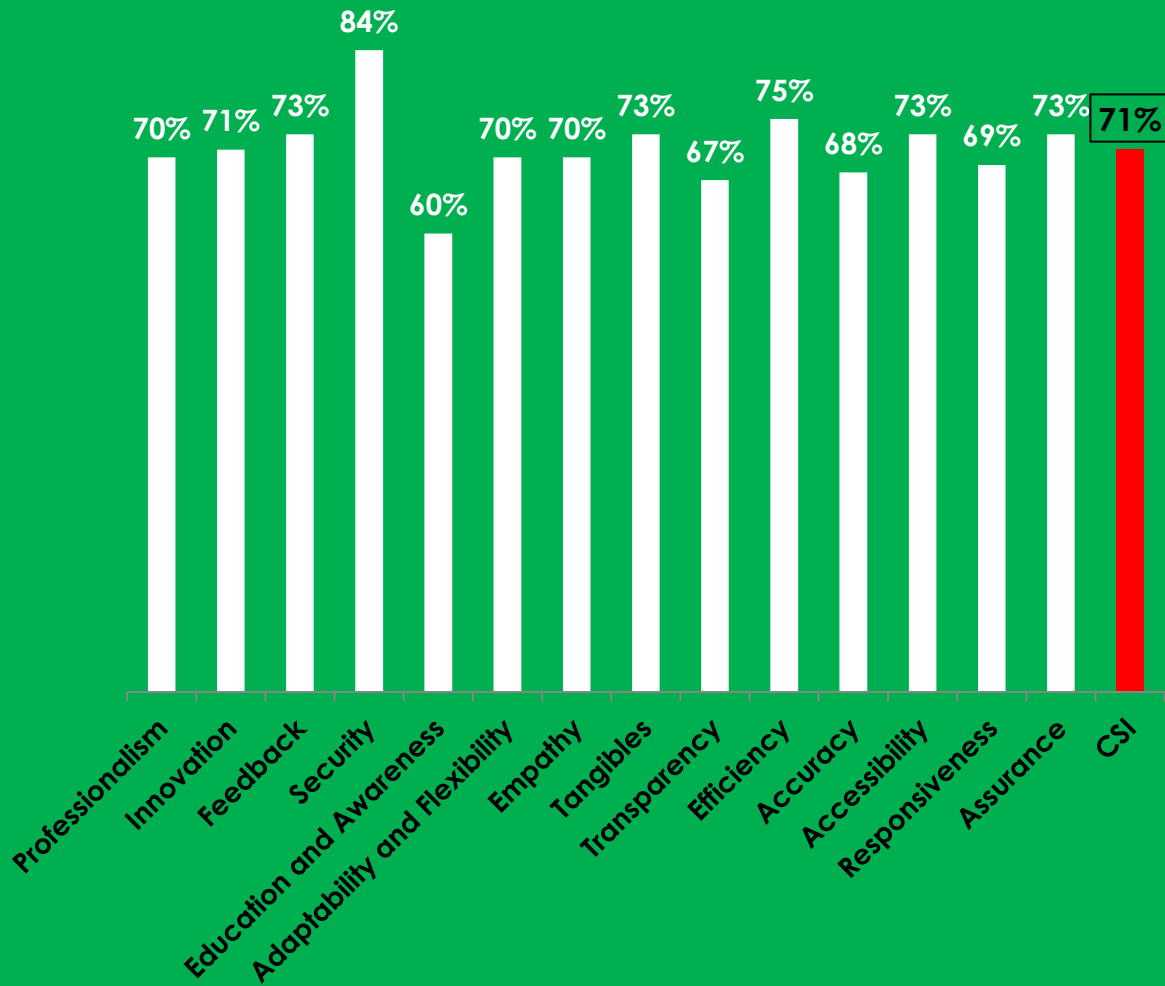
The Customer Satisfaction Index (CSI) for key parastatals in 2024-25 highlights varied performance levels across organizations. With CSI scores ranging from **53% to 78%**, this data provides strategic insights into service delivery effectiveness and areas for improvement.

ANALYSIS BY REGION

REGION ONE (1) CUSTOMER SATISFACTION INDEX- CSI

The overall CSI for Region 1 is established at 71%.

Service Attributes

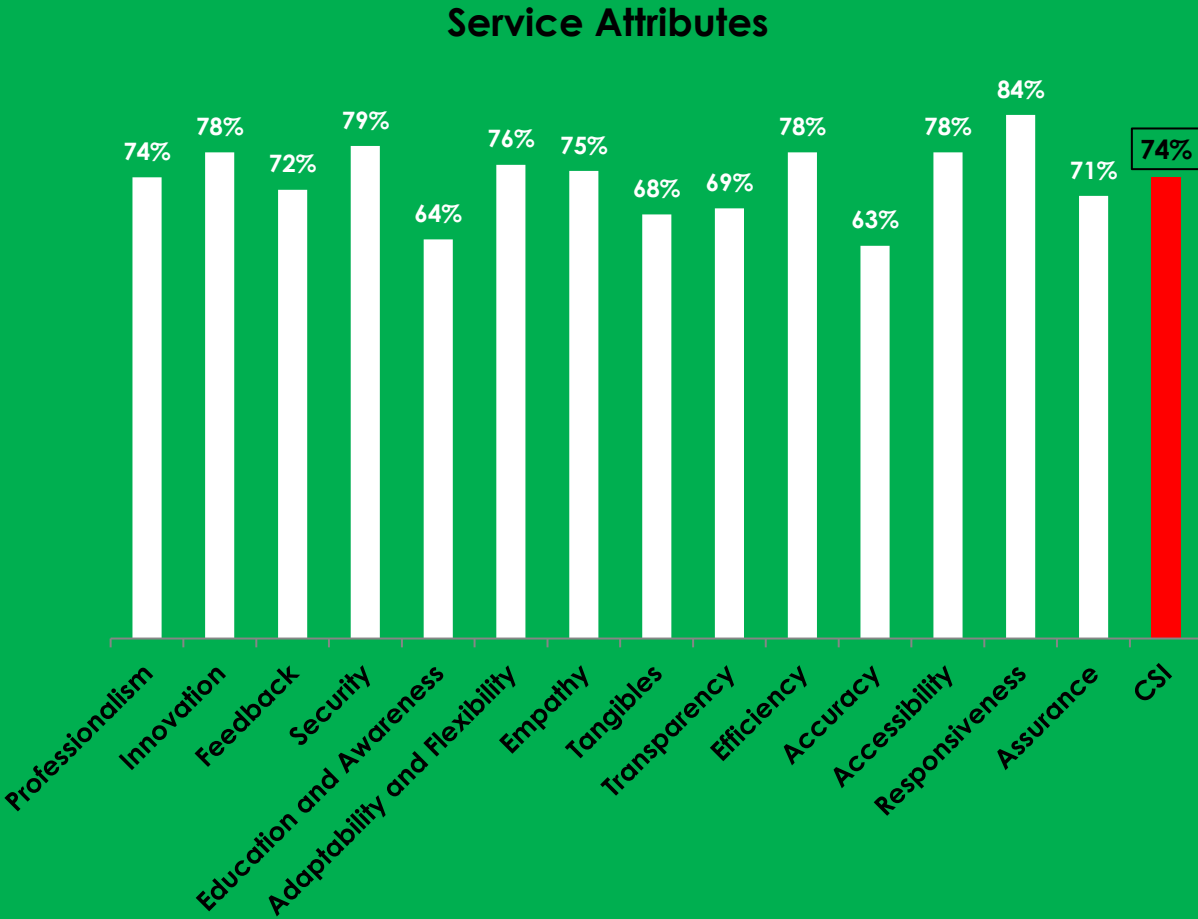


Security (84%) emerged as the strongest area, indicating high trust in ZIMRA's data protection and system integrity. **Efficiency (75%), feedback handling (73%), tangibles (73%), and assurance (73%)** also performed well, suggesting improvements in service speed, customer engagement, and confidence in ZIMRA's expertise. However, **education and awareness (60%)** remain the weakest aspect, highlighting the need for stronger taxpayer education initiatives and clearer communication of tax obligations. **Responsiveness (69%)** and **transparency (67%)** also require attention, as clients seek improved service turnaround times and greater clarity in processes.

Areas of improvement

1. Education and awareness suggest a need for stronger taxpayer education initiatives and clearer communication on tax obligations.
2. Responsiveness is slightly lower compared to other service aspects, indicating room for improvement in service turnaround times.
3. Transparency while improved, is still an area where clients seek more clarity in processes and decision-making.

REGION TWO (2) CUSTOMER SATISFACTION INDEX- CSI



The **Client Satisfaction Index (CSI)** for **Region 2** stands at **74%**, with strengths in responsiveness (84%), innovation (78%), efficiency (78%), adaptability (76%), and empathy (75%), indicating effective service delivery and engagement. However, education and awareness (64%), accuracy (63%), and tangibles (68%) need improvement.

The following can be implemented to improve in these areas:

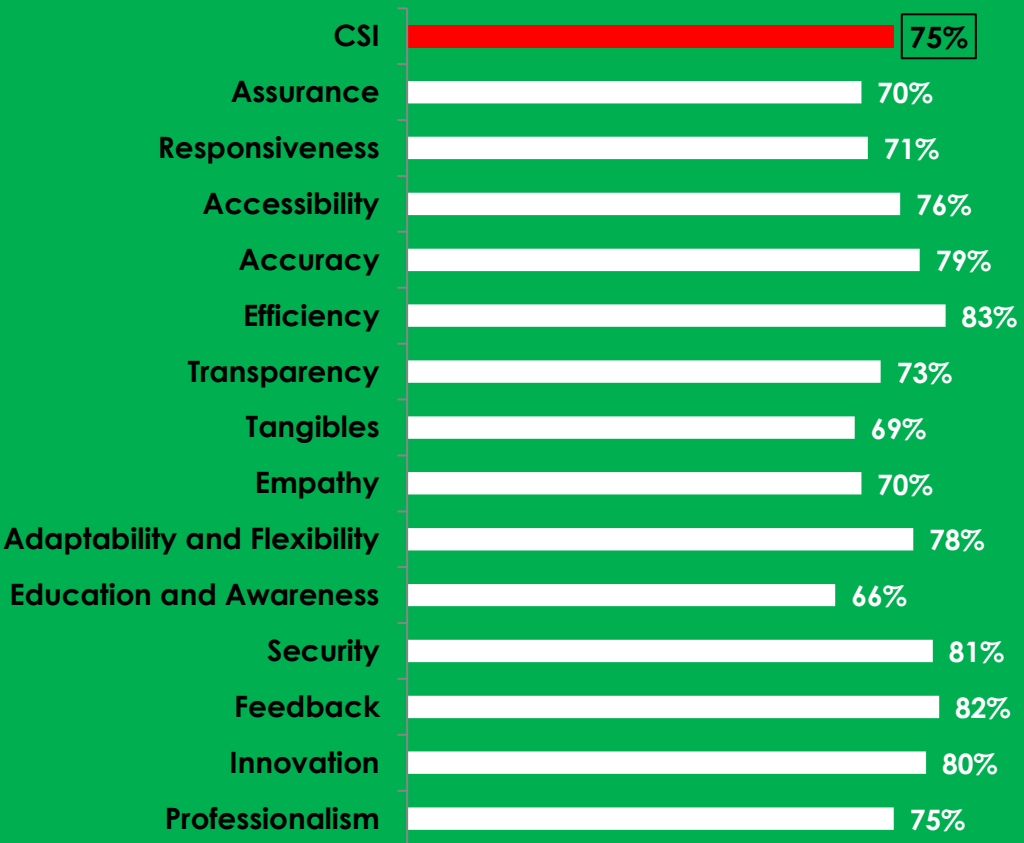
- ✓ **Enhance Taxpayer Education** – Strengthen outreach programs and simplify tax guidelines to improve awareness.
- ✓ **Improve Accuracy** – Minimize errors in tax assessments and communications to boost trust.
- ✓ **Upgrade Service Infrastructure** – Enhance physical and digital platforms for a better client experience.

REGION THREE (3)

CUSTOMER SATISFACTION INDEX- CSI

Region 3 scored the second-highest overall CSI at 75%.

Service Attributes

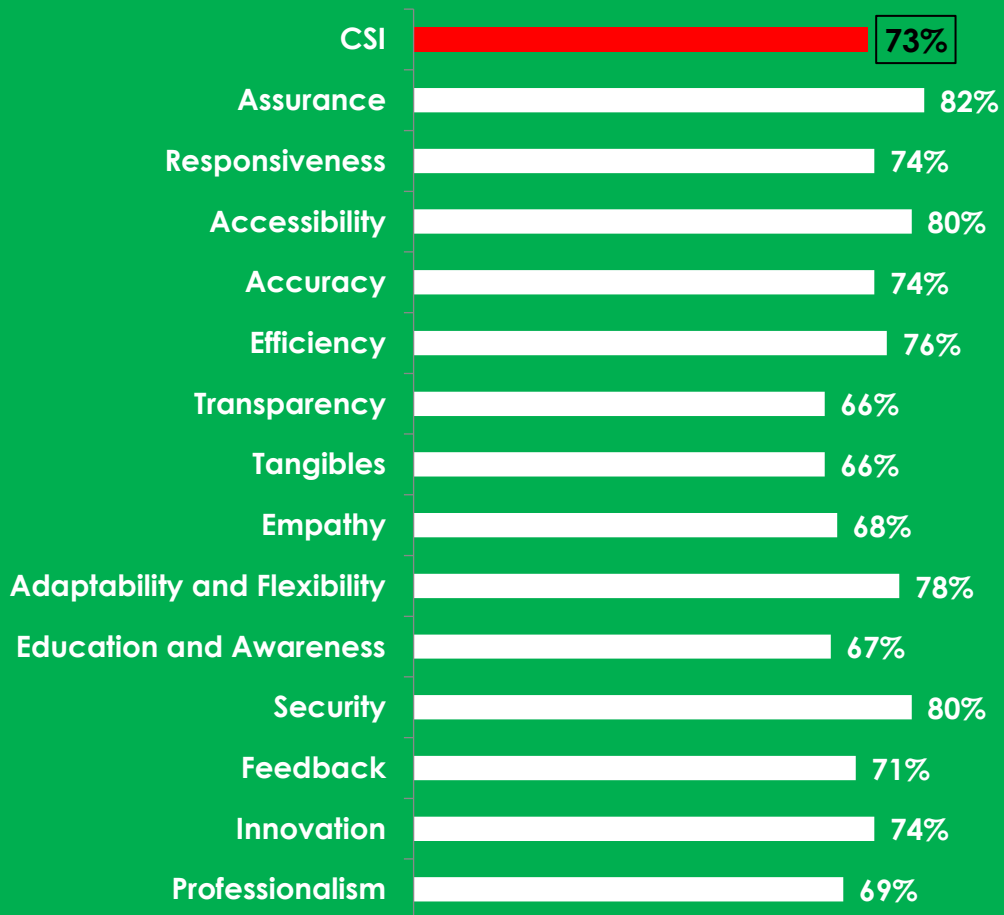


The following can be implemented to improve service delivery in this region:

- ✓ **Enhance Taxpayer Education & Awareness** – Develop simplified tax guides, interactive workshops, and digital content to improve taxpayer understanding and compliance.
- ✓ **Improve Service Infrastructure** – Upgrade ZIMRA's physical offices and digital platforms for a more seamless client experience, ensuring user-friendly tax filing systems.
- ✓ **Boost Responsiveness & Assurance** – Reduce turnaround times for inquiries, improve service tracking mechanisms, and enhance staff training in customer engagement.
- ✓ **Increase Transparency & Communication** – Provide clearer explanations of tax processes, introduce real-time updates on applications and transactions, and enhance stakeholder engagement.
- ✓ **Enhance Accessibility & Convenience** – Expand online services, mobile payment options, and self-service kiosks to improve service reach and ease of access.
- ✓ **Refine Accuracy in Tax Assessments** – Strengthen internal quality control measures to minimize errors and discrepancies in tax assessments and documentation.
- ✓ **Strengthen Public Trust & Compliance** – Conduct regular feedback sessions with taxpayers, address compliance concerns proactively, and promote voluntary tax compliance incentives.

HEAD OFFICE CUSTOMER SATISFACTION INDEX- CSI

Service Attributes

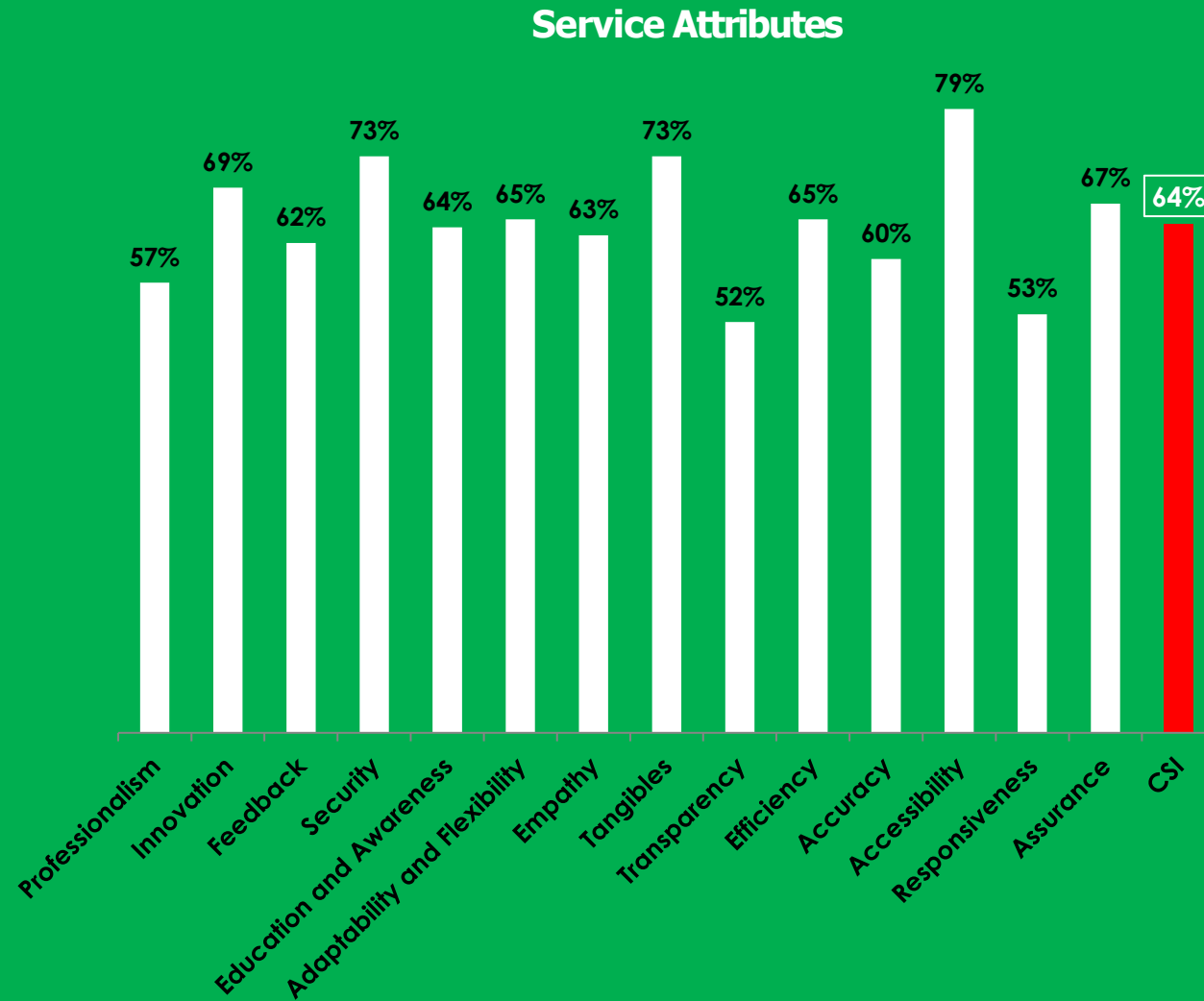


The overall CSI for Head Office is established at 73%.

At the 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:

- ✓ **Enhance Professionalism & Empathy** – Conduct customer service training for frontline staff to improve interactions and responsiveness to client concerns.
- ✓ **Improve Transparency** – Provide clearer communication on tax procedures, fees, and policy changes to build trust and confidence.
- ✓ **Upgrade Service Facilities & Digital Platforms** – Improve physical infrastructure and enhance digital service platforms to create a more seamless client experience.
- ✓ **Strengthen Taxpayer Education** – Increase awareness campaigns, webinars, and outreach programs to ensure a better understanding of tax requirements and processes.
- ✓ **Enhance Feedback Mechanisms** – Implement real-time feedback systems to address client concerns more effectively and demonstrate responsiveness to public input.

BEITBRIDGE BORDER POST CUSTOMER SATISFACTION INDEX- CSI



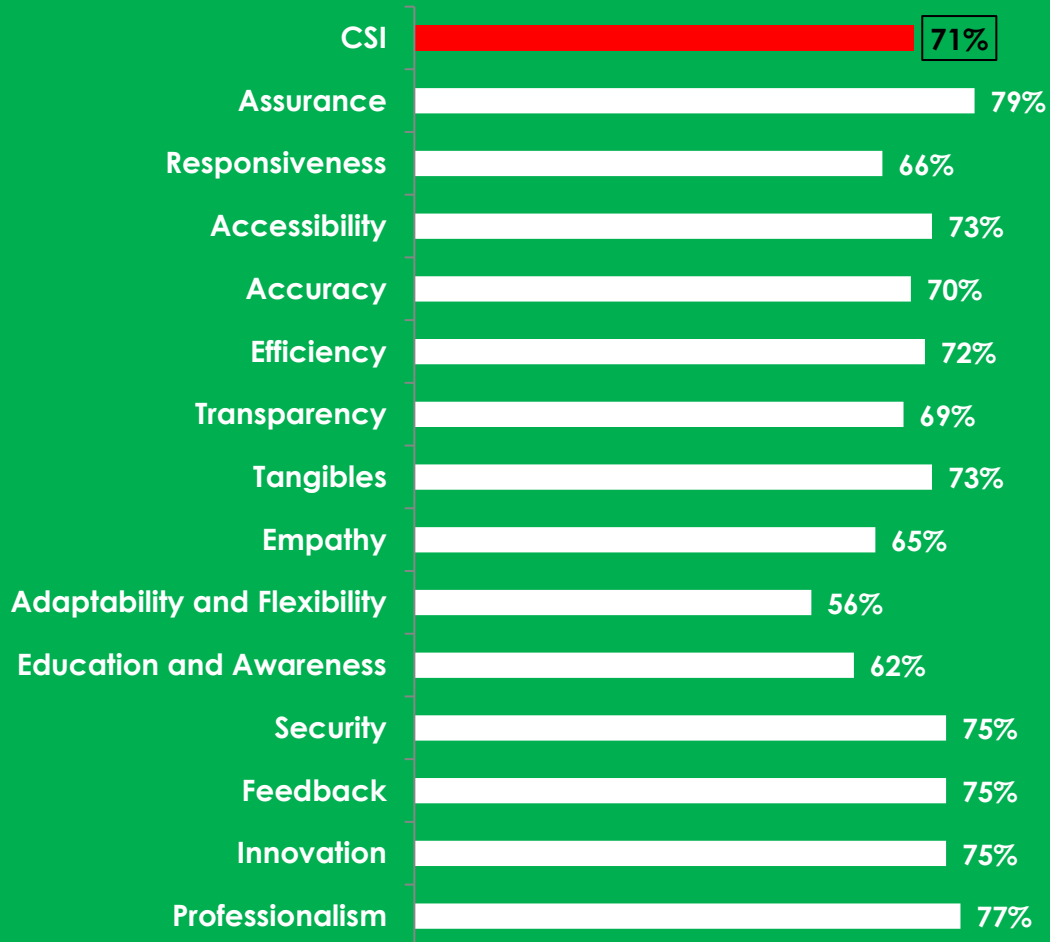
The overall CSI for Beitbridge Border Post is sitting at 64%. Clients expressed several challenges that they faced in Q1, and these include – logistical delays caused by infrastructure upgrade, increased migration and congestion.

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



Forbes Border Post registered a CSI of 71%. 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



The findings show that **91% of clients felt welcomed and correctly directed by ZIMRA representatives**, indicating a generally positive customer service experience. However, **9% of clients did not share this experience**, suggesting that while the majority received proper guidance, a small portion may have encountered challenges in navigation or assistance.

9 % indicated that they were not welcomed and directed to the correct office citing the following reasons:

1. Poor Customer Engagement & Attitude

- ✓ Clients report cold, tired, rude, and unhelpful attitudes from ZIMRA representatives.
- ✓ Some officers ignore clients, appear moody, or seem reluctant to assist.
- ✓ Staff seem disengaged, chatting with colleagues or on their phones instead of helping.

2. Inefficiency

- ✓ Many clients complain about being transferred between multiple people or offices without resolution.
- ✓ Long turnaround times (e.g., waiting 72 hours or months for a solution).

3. Bribery & Corruption Allegations

- ✓ A few clients allege that they were asked to pay money to proceed with their requests.

4. Lack of Clear Guidance & Assistance

- ✓ Clients feel lost in ZIMRA offices, struggling to find the right department.
- ✓ No clear instructions or signage on the procedures for clearance and other processes.
- ✓ Officials assume clients already know how to navigate the system.

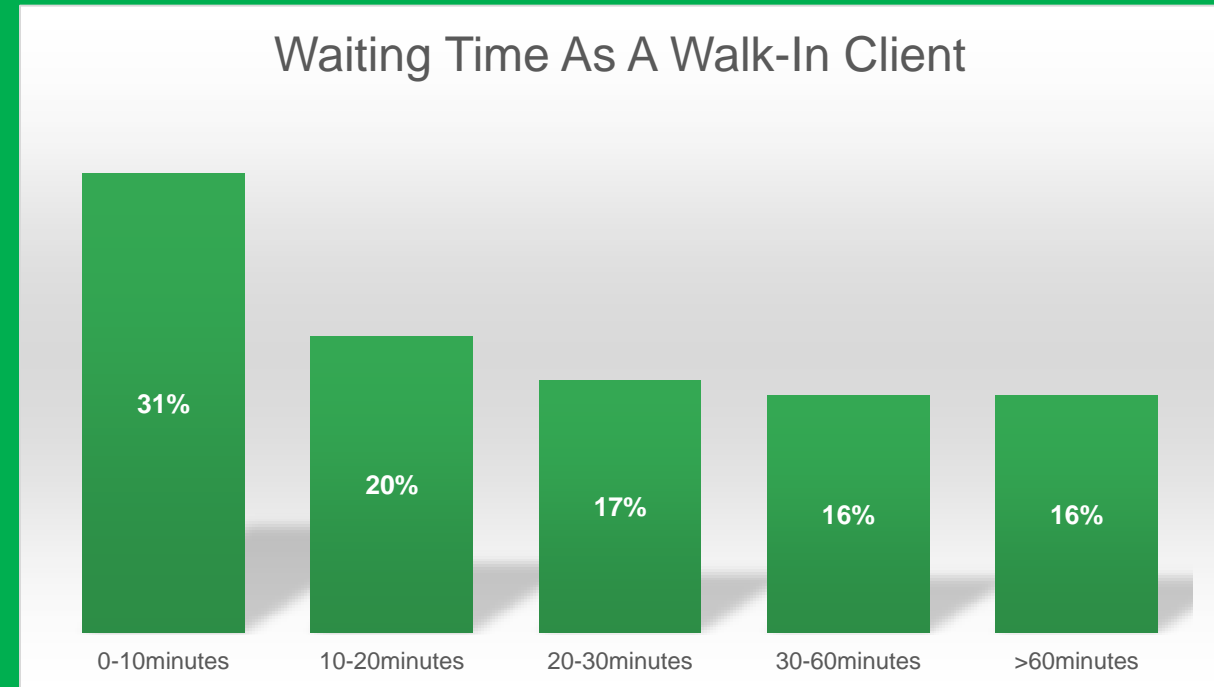
5. Online & Remote Assistance Issues

- ✓ Clients who use online platforms or phone calls struggle with unresponsive staff.
- ✓ Calls are often transferred to the wrong person, leading to wasted airtime.
- ✓ Online queries go unanswered, causing frustration.

6. Border & TIP-Related Problems

- ✓ Clients dealing with Temporary Import Permits (TIP) report inconsistent or incorrect information.

Qn. ZIMRA Clients were further asked about the timeframe they took to wait in the queue before being served as a walk-in client.

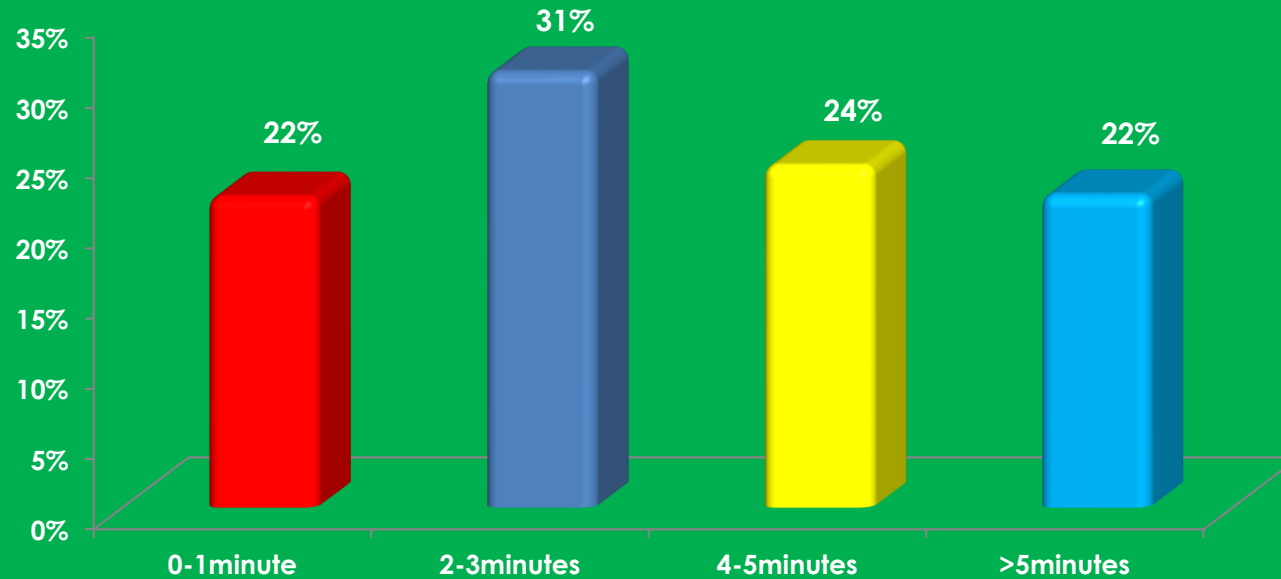


The findings indicate that **31% of clients were served within 10 minutes**, suggesting that a significant portion experienced minimal waiting times. An additional **20% waited between 10-20 minutes**, while **17% waited 20-30 minutes**, showing that more than two-thirds of clients were attended to within half an hour. However, **32% of clients waited over 30 minutes**, with **16% waiting more than an hour**, highlighting instances of prolonged service times. While many clients experience relatively short waiting periods, there are cases where extended delays may affect overall service satisfaction.

SECTION B : SERVICE DELIVERY

Qn: ZIMRA Clients were then asked about the time it took for the call to be answered if they require services via the phone and they responded as follows:

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



- ✓ The findings on call time show that **77% of clients had their calls attended to within 5 minutes**, with **31% being assisted within 2-3 minutes**, indicating relatively efficient phone service. However, **22% of clients waited more than 5 minutes**, suggesting that some callers faced delays before receiving assistance.
- ✓ Despite relatively quick call response times, some clients **experience long turnaround times for issue resolution**, with cases taking **72 hours or even months** to be addressed.
- ✓ Additionally, some clients are asked to **send emails but never receive a response**, leading to frustration. **Processes like VAT applications and tax clearance requests** are cited as taking too long, which affects overall client satisfaction, even when initial call times are reasonable.

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`staff conducts themselves in a professional and courteous manner	19%	30%	21%	15%	14%
ii. ZIMRA staff resolves my queries and addresses my concerns in a timely manner	17%	28%	23%	17%	15%
iii. ZIMRA staff responds promptly to my queries and concerns	21%	18%	29%	16%	16%
iv. ZIMRA staff gives feedback to service requests/queries	17%	28%	23%	17%	15%
v. ZIMRA staff make efforts to promote ethical behaviour	17%	28%	24%	16%	15%
vi. ZIMRA staff have the best interests of the client at heart	17%	26%	24%	17%	15%
vii. ZIMRA staff demand bribes(cash, gifts, etc) to serve customers	15%	16%	20%	26%	23%
viii. ZIMRA staff exhibits transparency in service provision	17%	30%	22%	16%	15%
ix. Clients feel safe when transacting with ZIMRA	18%	29%	22%	16%	15%
Average	18%	26%	23%	17%	16%

The findings show that, on average, **44% of clients had a positive perception** of ZIMRA staff, highlighting strengths in **professionalism, ethical conduct, transparency, and client safety**. However, **23% remained neutral**, suggesting some uncertainty or inconsistency in service experiences. **33% of respondents expressed dissatisfaction**, citing concerns over **delayed responses, lack of feedback, and bribery demands (31%)**, which negatively impact trust and service efficiency. While many clients appreciate ZIMRA's professionalism, addressing transparency and responsiveness issues is key to improving overall satisfaction.

SECTION B : SERVICE DELIVERY

Qn: Participants' overall satisfaction with service delivery:

Scale	1	2	3	4	5	6	7	8	9	10
Frequency	8%	3%	5%	6%	15%	12%	16%	17%	8%	10%

The satisfaction ratings for ZIMRA's overall service delivery show that **51% of clients rated their satisfaction between 7 and 10**, indicating a moderate to high level of satisfaction. The most frequent rating was **7 (16%)**, followed by **6 (15%)** and **8 (17%)**, suggesting that many clients are reasonably satisfied with ZIMRA's services. However, there is a noticeable proportion of clients (about **24%**) who are **less satisfied**, with ratings of 1-4, pointing to areas where service delivery can be improved to increase overall satisfaction.

SECTION B : SERVICE DELIVERY

The 24% of participants who expressed dissatisfaction with service delivery suggested areas for improvement for ZIMRA to enhance service delivery:

1. Improved Customer Service and Staff Attitude

- ✓ ZIMRA staff need comprehensive training in customer service skills, emphasizing empathy, professionalism, and treating clients with respect.
- ✓ Address negative attitudes and ensure staff members approach clients with courtesy and understanding, avoiding suspicion and arrogance.
- ✓ ZIMRA staff should be more proactive in responding to client inquiries and providing timely, helpful information.
- ✓ Ensure all staff members provide consistent information to clients, avoiding contradictory answers.

2. Efficiency and Timeliness

- ✓ Improve turnaround times for tax returns, customs clearances, and payments, as clients often face delays that hurt their businesses.
- ✓ Ensure that client queries via phone, email, and in-person visits are responded to promptly and efficiently.
- ✓ Develop clear protocols for handling urgent matters, especially in cases where delays could impact the client's ability to meet deadlines (e.g., seasonal businesses like farmers).
- ✓ Reduce waiting times and streamline processes to ensure faster service delivery at all touchpoints.

3. System Upgrades and Technological Improvements

- ✓ Address ongoing system failures, ensure regular updates, and implement reliable backup systems to prevent downtime.
- ✓ Upgrade online platforms (e.g., TARMS) and ensure they are user-friendly and capable of handling high traffic volumes. Implement better digital solutions, such as scanning of goods at border posts, to reduce delays.
- ✓ Ensure systems are accessible at all times and can handle capacity without slowdowns or crashes.

SECTION B : SERVICE DELIVERY

- ✓ Move towards more fully digitalized services to enable self-service and reduce dependency on agents, particularly for customs clearance.

4. Transparency and Communication

- ✓ Improve transparency regarding tax charges, penalties, and procedural changes. Clients have requested better communication around system changes and tax regulations.
- ✓ Regularly update clients about changes in policies, systems, and tax procedures in a clear and easy-to-understand manner. Inform clients about new requirements well in advance.
- ✓ Avoid technical jargon in communications, ensuring that forms and notices are easy for the average client to understand. Consider offering documents in vernacular languages.

5. Staff Training and Knowledge

- ✓ Train ZIMRA staff on the specifics of various industries (e.g., agriculture, customs clearance) to better understand the needs of their clients.
- ✓ Ensure that all staff are well-versed in the same processes, regulations, and systems to provide accurate and consistent advice.
- ✓ Staff should be educated not only on the technical aspects of their roles but also on how to treat clients with empathy and understanding, especially when introducing new systems or requirements.

6. Customer-Centric Approach

- ✓ Shift to a more client-focused approach where ZIMRA's operations prioritize helping businesses rather than hindering them. Treat clients as partners rather than suspects.
- ✓ Understand and accommodate the specific challenges faced by businesses, particularly in sectors like agriculture, where income is seasonal and timelines are critical.
- ✓ Implement a robust feedback mechanism that allows clients to voice concerns and suggestions, which ZIMRA should act upon in a timely manner.

7. Improved Customer Support and Accessibility

- ✓ Increase the number of liaison officers to ensure that clients have access to support, especially for complex cases.
- ✓ Ensure that the contact center is more responsive and that clients are not passed from one department to another without resolution.
- ✓ Establish dedicated phone lines or email addresses for specific concerns (e.g., customs clearance, tax registrations) to improve accessibility and avoid frustration.
- ✓ Address the connectivity problems in the TARMS system that clients face when submitting returns or processing payments.

8. Policy Improvements

- ✓ ZIMRA should consult with businesses before implementing new policies or systems that affect them. This will ensure that new measures are practical and tailored to the realities of the clients.
- ✓ Review the penalty structures, especially for late submissions, to ensure they are not overly punitive, particularly when issues arise from system failures or client challenges.
- ✓ Understand the specific needs of non-profit organizations, particularly community-based organizations (CBOs), and provide more lenient treatment regarding tax penalties.

9. Systemic Efficiency and Responsiveness

- ✓ Simplify tax filing and customs clearance processes to make them easier to navigate for businesses.
- ✓ Prioritize IT support to ensure the TARMS system, online portals, and other digital platforms are functional and able to handle high user volumes without frequent crashes.
- ✓ Establish processes to address urgent queries and issues with greater speed, particularly those that affect clients' ability to meet deadlines.

10. Enhance Customer Education

- ❖ Organize workshops, webinars, and training sessions for clients, especially SMEs, on tax procedures, system updates, and how to use ZIMRA's online platforms effectively.
- ❖ Provide guidance to clients on how to transition to new systems, including offering training and resources to help them adapt.

11. Corruption & Ethical Conduct

- ❖ Several respondents mention concerns about corruption, with officers reportedly soliciting bribes. Addressing corruption and promoting ethical conduct within ZIMRA is a critical area for improvement.
- ❖ Clients report harassment by officers, especially at airports and borders, and urge for a more respectful, patient, and friendly service. Officers should also clearly explain processes and charges to avoid confusion and frustration.
- ❖ There are also concerns over corruption at borders and airports, with some clients reporting that agents are taking advantage of the system. ZIMRA is urged to address these issues by monitoring agents and ensuring greater transparency in customs operations.
- ❖ Clients suggest that ZIMRA introduce standardized duty calculations and eliminate discrepancies in the rebate system, including preventing reused rebate letters. This would ensure fair and consistent application of fees.

12. Policy and Regulatory Adjustments

- ❖ A significant number of clients express frustration with high taxes and tariffs, calling for lower tax rates, especially for small businesses and farmers. Reducing customs duties and taxes on essential goods would alleviate some financial pressure and reduce the incidence of smuggling due to high costs.
- ❖ Clients suggest reducing bureaucratic hurdles and streamlining compliance processes, particularly for small businesses and individual taxpayers. Clear guidelines for tax payments and timely updates on policy changes are also critical.

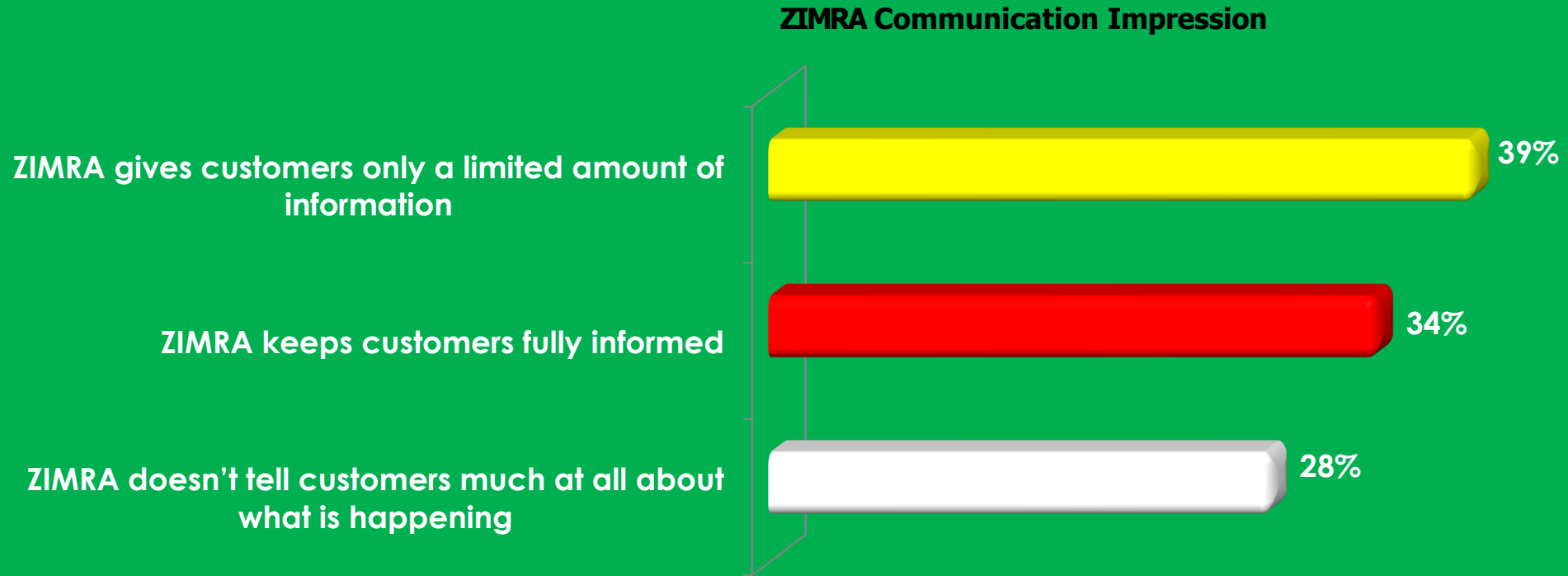
SECTION C: CUSTOMER EFFORT SCORE

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	16%	28%	24%	17%	15%
2. ZIMRA's services are easily accessible in my area	18%	31%	21%	16%	15%
3. Instructions provided to customers on self-service platform are clear and easy to follow	17%	28%	25%	16%	15%
4. ZIMRA provides follow up support to ensure that customer issues are fully resolved	16%	25%	26%	18%	15%
5. ZIMRA provides opportunities for customers to provide feedback on their service experience	16%	27%	25%	17%	15%
6. ZIMRA officials discharge their services in a fair and impartial manner.	16%	28%	26%	16%	15%
7. ZIMRA conducts taxpayer education programs for businesses that cover basic information in respect to all services	17%	27%	24%	17%	15%
8. ZIMRA operates at hours convenient to all clients.	18%	29%	24%	15%	15%
9. Signage and branding at the station/offices/port is clearly visible.	20%	31%	20%	14%	14%
10. ZIMRA's physical facilities are visually appealing.	20%	30%	21%	15%	14%
Average	17%	28%	24%	16%	15%

SECTION C: CUSTOMER EFFORT SCORE

Qn: Clients were asked about their perception of communication within ZIMRA.



In summary, these findings highlight that ZIMRA's communication practices are not consistent across its client base. Some clients feel well-informed, while others feel they are either left out or only partially updated, which suggests that improving the transparency and consistency of communication within ZIMRA would enhance the overall client experience.

SECTION D: SYSTEMS PERFORMANCE RATINGS

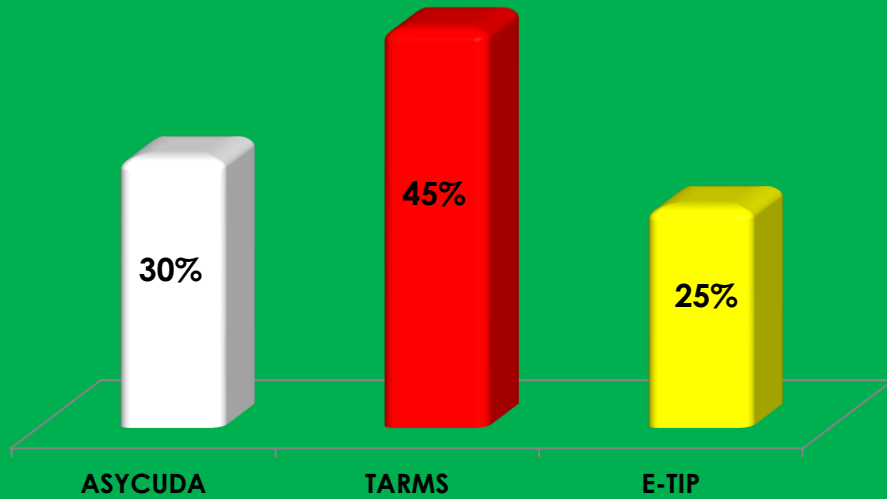
Qn: Participants rated the ZIMRA system(s) performance in the aspects below:

Statement(s)	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
i. ZIMRA's system is easy to login into	19%	29%	22%	16%	15%
ii. ZIMRA's system is easy to use	18%	28%	23%	16%	15%
iii. ZIMRA's system quickly processes my requests	16%	23%	27%	17%	15%
iv. ZIMRA's system is always available when I need it and always performs to my expectations)	18%	24%	19%	20%	18%
v. ZIMRA's system support service information is available in case of problems	18%	25%	19%	20%	18%
AVERAGE	18%	26%	22%	18%	16%

The findings show that ZIMRA's system performance is generally perceived negatively by clients. Only 48% of clients have a positive view of the login process and system usability (combining 19% strongly agree and 29% agree). Similarly, 39% find the system efficient in processing requests (combining 16% strongly agree and 23% agree). Regarding system availability, only 42% feel it consistently meets their expectations (combining 18% strongly agree and 24% agree). Additionally, 43% of clients believe that system support information is lacking (combining 18% strongly agree and 25% agree). These results suggest that ZIMRA needs to improve system performance, support, and reliability to meet client expectations.

SECTION D: SYSTEMS PERFORMANCE RATINGS

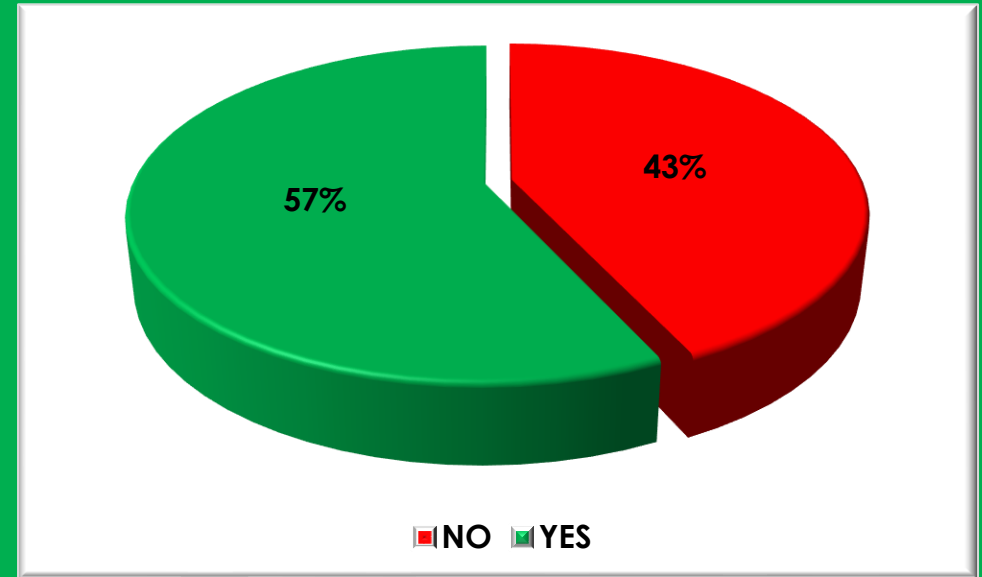
Participants indicated the systems they have used from ZIMRA



The survey findings indicate that ZIMRA clients primarily use the TARMS system, with **45%** of clients reporting their usage. This is followed by ASYCUDA, which is used by **30%** of clients, and E-TIP, which has a lower usage rate of **25%**.

These figures suggest that while TARMS is the most widely utilized system, there is a significant portion of clients still relying on ASYCUDA and E-TIP for their specific needs. ZIMRA may need to focus on improving and integrating these systems to ensure smoother and more efficient client experiences across all platforms.

Participants were asked if they knew the number to use to contact ZIMRA's call centre

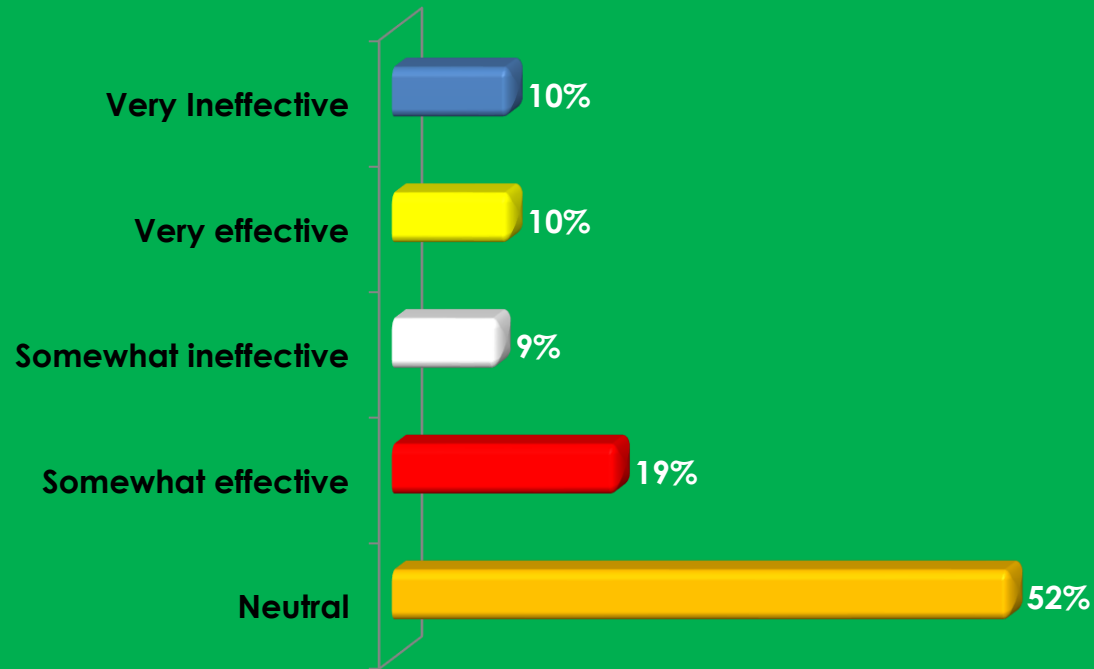


The survey results show that **57%** of clients are aware of the number to use when contacting ZIMRA's Call Centre, while **43%** are not. This indicates that more than half of the clients are informed about how to reach ZIMRA for assistance, but there is still a substantial portion that lacks this knowledge. ZIMRA may need to improve communication and ensure that clients are aware of the correct contact details for customer support.

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 findings suggest that ZIMRA's Call Centre has moderate effectiveness but lacks a strong positive impression among clients. While **29%** of respondents view it as effective, a significant **52%** remain neutral, indicating uncertainty or inconsistency in service delivery. Additionally, **19%** rated it as ineffective, highlighting areas for improvement in responsiveness, clarity, and support. Overall, the results suggest that while the Call Centre functions, enhancing customer experience and efficiency could increase satisfaction levels.

Recommendations for Improving ZIMRA's Call Centre

- ✓ Reduce waiting times and ensure calls are answered promptly to prevent delays in service delivery.
- ✓ Equip Call Centre agents with better customer service skills, technical knowledge, and problem-solving capabilities.
- ✓ Provide multiple dedicated phone lines and ensure calls are not ignored, especially from regional offices like Mutare.
- ✓ Ensure clients receive clear, consistent, and accurate information without being referred to multiple departments.
- ✓ Strengthen online platforms (WhatsApp, email, and portal) for seamless client engagement and timely responses.
- ✓ Consider longer service hours to accommodate more clients, especially during peak periods like tax deadlines.
- ✓ Conduct workshops or webinars to educate clients on common queries, system usage, and self-service options to reduce Call Centre congestion.

SECTION E: RECOMMENDATIONS

This section outlines clients' perceptions of ZIMRA, their opinions on its services, and their recommendations for improvements to help ZIMRA achieve its strategic goals and vision.

Participants were asked to rate how likely they would be to recommend ZIMRA's services to a friend, using a scale from 1 to 10, where 1 indicates very unlikely and 10 signifies very likely.

Scale	1	2	3	4	5	6	7	8	9	10
Percentage	8%	3%	3%	5%	19%	11%	15%	16%	7%	12%

The **Net Promoter Score (NPS)** measures customer loyalty by categorizing respondents into three groups:

- Promoters (score 9-10)** → Loyal enthusiasts who will recommend ZIMRA (7% + 12% = 19%).
- Passives (score 7-8)** → Satisfied but unenthusiastic clients (15% + 16% = 31%).
- Detractors (score 1-6)** → Unhappy clients who may discourage others (8% + 3% + 3% + 5% + 19% + 11% = 49%).

NPS = Promoters – Detractors

$$= 19\% - 49\%$$

$$= \underline{\underline{-30}}$$

With an **NPS of -30**, the results indicate that more clients are dissatisfied with ZIMRA's services than those who would actively recommend it. The high percentage of **detractors (49%)** suggests frustration with service delivery, efficiency, and communication. Meanwhile, **passives (31%)** are neutral, meaning their loyalty could shift positively or negatively based on improvements.

Implication

The negative NPS suggests that ZIMRA needs to enhance its service delivery, responsiveness, and customer engagement to improve client satisfaction and increase the likelihood of recommendations.

CHALLENGES AND PROPOSED SOLUTION FOR EACH ZIMRA CLIENT

TRANSPORTERS

Challenges

- ✓ The ZIMRA online platform, particularly **TARMS**, is not user-friendly and requires constant upgrades to handle increased capacity, resulting in **system congestion**.

Example: Clients reporting being **booted out of TARMS** repeatedly, failing to meet submission deadlines and incurring penalties.

- ✓ TARMS request approvals and responses take a long time.

Example: Tax clearance certificates not being processed promptly, delaying clients' ability to proceed with business operations.

Proposed Solutions

- ✓ Upgrading the system to ensure it can handle a larger volume of users without crashes or delays.
- ✓ Introducing a **live chat support system** to address queries promptly.
- ✓ Extend service availability of support staff, especially in the **Bulawayo** office, where clients face delays in getting responses from the **Harare-based team**.

GOVERNMENT DEPARTMENTS AND PARASTATALS

Challenges:

- ✓ **High Tax Rates and Delays in Tax Clearance:** Government departments and parastatals are often overwhelmed by the high costs of tax and the delays in obtaining tax clearance certificates.

Example: Delays in processing **tax clearance certificates** directly affect project funding and operations.

- ✓ **Inefficient Systems and Delays:** Some government agencies report long delays in processing even routine tax returns and clearance procedures, leading to inefficiency.

Proposed Solutions:

- ✓ Implementing a dedicated service channel for government entities to ensure priority processing.
- ✓ Reviewing the taxation rates for government departments to ensure fairness and timely tax clearance processes.

CHALLENGES AND PROPOSED SOLUTION FOR EACH ZIMRA CLIENT

CORPORATE TAX PAYERS

Challenges:

✓ **System Congestion and Delays in Processing:** Corporate taxpayers often experience system failures and slow processing of documents, resulting in increased operational costs.

Example: Delayed **change of ownership** for vehicles used in operations affecting logistical costs.

✓ **High Taxation and Lack of Transparency:** Corporate taxpayers are burdened by high taxes without clear information on the application of tax policies.

Example: The **2% tax on turnover** has caused significant challenges for companies that operate on slim margins.

Proposed Solutions:

- ✓ Streamlining the TARMS platform to avoid system congestion.
- ✓ Provide clear communication and transparency about tax policies, particularly regarding corporate tax rates and administrative procedures.

IMPORTERS

Challenges:

✓ **Long Customs Processing Times:** Importers report long waiting times at border posts, especially during peak seasons, causing delays and higher operational costs.

Example: Vehicles and goods stuck at the border for **days** due to slow customs processing, increasing storage costs.

✓ **Corruption and Unnecessary Delays at Borders:** The issue of bribery and nepotism among border officials is a recurring complaint.

Example: Importers being asked for **bribes** to expedite clearance, undermining the formal process.

Proposed Solutions:

- ✓ Implementing a more efficient customs clearance system to speed up border processes.
- ✓ Establishing a zero-tolerance policy for corruption at customs points and implementing strict oversight.

CHALLENGES AND PROPOSED SOLUTION FOR EACH ZIMRA CLIENT

INDIVIDUAL TAX PAYERS

Challenges:

- ✓ Difficulty Navigating Online Systems: Many individual taxpayers find ZIMRA's online systems difficult to use, especially older citizens who struggle with technology.

Example: Difficulty logging into TARMS to access tax information and file returns.

- ✓ Overburdened by Taxes: The overall tax burden on individual taxpayers is seen as too high, leading to difficulty in compliance.

Example: High taxes on individuals in informal sectors, coupled with little support for compliance.

Proposed Solutions:

- ✓ User-friendly system upgrades, including online help guides or telephone support for non-tech-savvy clients.
- ✓ Reducing the tax burden on individuals, particularly in the informal sector, to encourage compliance.

SMES (SMALL AND MEDIUM ENTERPRISES)

Challenges:

- ✓ High Taxation: SMEs face excessive taxation that inhibits growth and increases financial strain.

Example: The quarterly tax payments system is often too burdensome for SMEs that operate on limited cash flows.

- ✓ Lack of Clear Communication: SMEs report a lack of clarity on how to comply with tax obligations and inefficient response times to queries.

Example: Unclear instructions on how to access tax clearance certificates or manage tax-related paperwork.

Proposed Solutions:

- ✓ Lower tax rates for SMEs and consider quarterly payment systems that better align with SMEs' cash flows.
- ✓ Providing workshops and outreach programs that specifically address the needs of SMEs.

CHALLENGES AND PROPOSED SOLUTION FOR EACH ZIMRA CLIENT

NGOS (NON-GOVERNMENTAL ORGANIZATIONS)

Challenges:

- ✓ **Uncertainty in Tax Regulations:** NGOs often face challenges understanding the **tax exemptions** available to them and navigating the complicated tax system.

Example: NGOs struggling with the tax filing requirements, resulting in delays or penalties.

- ✓ **Complex Documentation and Slow Response Times:** The application for tax-exempt status is often slow, and the approval process is unclear.

Example: Delays in tax exemption approvals leading to financial planning challenges.

Proposed Solutions:

- ✓ Clear guidelines and training for NGOs on tax exemptions and the process for applying.
- ✓ A fast-tracked system for NGOs seeking tax-exempt status or approvals for financial relief.

TRANSPORTATION AND STORAGE

Challenges:

- ✓ **Delays at Border Posts:** Transporters face unnecessary delays at border posts due to inefficient clearance and corruption among customs officials.

Example: Transporters with no goods to declare being delayed unnecessarily while waiting to clear customs.

- ✓ **High Taxation on Vehicles:** The costs associated with change of ownership for vehicles used in logistics are seen as too high, especially when there is an urgent need to process ownership changes.

Example: Vehicles stuck at the border or in storage for extended periods while ownership changes are processed.

Proposed Solutions:

- ✓ Speeding up customs clearance processes at border points and reducing ownership transfer costs for logistics vehicles.

CHALLENGES AND PROPOSED SOLUTIONS FOR EACH ZIMRA CLIENT

CUSTOMS AND CLEARING AGENTS

Challenges:

- ✓ **Corruption and Nepotism:** There are reports of **bribes** being requested at border posts, particularly in Beitbridge, undermining the efficiency of the clearance process.

Example: Clearing agents face additional **financial burdens** due to corrupt practices at customs clearance points.

- ✓ **Lack of Support for Complex Cases:** Some clearing agents report inadequate support when dealing with complex customs issues or systems failures.

Example: Delays in receiving required documentation, especially when dealing with unregistered or informal shipments.

Proposed Solutions:

- ✓ Strengthening anti-corruption measures at border posts with increased monitoring and accountability.
- ✓ Providing dedicated support and resources for clearing agents to assist them in navigating complex customs issues more efficiently.

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, AIRPORTS AND ZIMRA OFFICES

CHALLENGES AT BORDER POSTS

Unnecessary Delays at Border Posts:

Cause: Clients reported that customs processing at border posts, such as **Beitbridge**, is slow and inefficient, often causing delays in the clearance of goods and vehicles.

Example: **Transporters and importers** face **extended delays** in clearing vehicles and goods, sometimes taking **days** even when there is no need for complex checks or documentation.

Corruption and Nepotism:

Cause: Clients highlighted the prevalence of **bribery** and **favoritism** among customs officers, which slows down the clearance process and adds unnecessary costs to the transaction.

Example: Clearing agents and importers have to deal with unofficial demands for bribes to expedite the customs clearance process, undermining the integrity of the system and causing delays.

Lack of Respect and Unprofessional Behavior from ZIMRA Staff:

Cause: Clients expressed frustration with ZIMRA staff being rude and unprofessional, especially when interacting with those at border posts. Clients felt that they were not treated with respect, especially when they had legitimate queries or concerns.

Example: Bus passengers and travelers reported unnecessary harassment and delays at the border, even when they did not have goods to declare, which led to a poor perception of ZIMRA's customer service.

Inconsistent Processing Times for Change of Ownership:

Cause: Some clients, particularly in the transportation sector, noted that change of ownership for vehicles is processed too slowly at border posts, which can severely disrupt operations, especially for businesses that rely on transport to conduct their work.

Example: Commercial vehicles need ownership changes to be completed quickly, but the process can take weeks or months, leading to operational inefficiencies and increased costs.

PRECISE MANAGEMENT ALSO NOTED THE FOLLOWING CHALLENGES AT BORDER POSTS, AIRPORTS AND ZIMRA OFFICES

CHALLENGES AT ZIMRA OFFICES

Long Wait Times and Slow Customer Service:

Cause: Clients experienced significant delays and slow response times when visiting ZIMRA offices for assistance with tax-related queries or documentation processing.

Example: Tax accountants and small business owners reported having to wait for hours or even days for issues like tax clearance certificates or TIN number issuance to be resolved.

Unresolved Queries and Delayed Documentation:

Cause: Clients highlighted that queries often went unanswered, or when responded to, there was no follow-up or resolution. Clients were frustrated with the lack of transparency and delayed responses.

Example: Business owners faced frustration with unresolved issues such as delayed tax payments or lack of support for accessing online systems like TARMS.

Unclear and Complex Procedures:

Cause: Many clients found ZIMRA procedures and systems difficult to navigate, especially when they involved new systems, requiring increased paperwork or

steps that were not well-explained.

Example: SMEs and individual taxpayers expressed that they had to repeatedly submit documents and still faced delays in getting tax clearance certificates or resolving ownership change procedures.

Lack of Support for Older Clients:

Cause: Older clients reported difficulties in using ZIMRA's online systems, such as TARMS, due to a lack of user-friendliness and insufficient support for those unfamiliar with technology.

Example: Older business owners struggle with navigating online portals or accessing tax-related information without proper assistance, leading to increased frustration.

Lack of Transparency and Consistency in Processes:

Cause: Clients highlighted inconsistent practices at ZIMRA offices, with some staff members providing different information regarding the same issue or changing requirements mid-process, leading to confusion.

Example: NGOs and corporate tax payers reported that requirements for tax clearance or registration were often changed without notice, leading to confusion and delays in service delivery.

PRECISE MANAGEMENT ALSO NOTED THE FOLLOWING CHALLENGES AT BORDER POSTS, AIRPORTS AND ZIMRA OFFICES

CHALLENGES AT AIRPORTS

Slow Customs Processing at Airports:

Cause: Airline passengers and importers faced long delays at airports due to inefficient customs procedures, especially when traveling with high-value items or goods that require inspection.

Example: Travelers with goods to declare face extended waits at customs counters, especially if they are unfamiliar with customs procedures or have complicated documentation.

Inconsistent Customs Procedures at Airports:

Cause: Clients reported that the customs inspection process at airports was often inconsistent, leading to unnecessary delays and sometimes duplicate inspections of the same goods.

Example: Importers or travelers with pre-declared goods face multiple inspections, leading to significant delays and unnecessary disruptions to their travel schedules or business operations.

Overburdened and Slow Processing at Entry Points:

Cause: The overburdening of airport customs officers, combined with inefficient systems, led to slow processing times and poor customer experiences for those traveling for business or leisure.

Example: Travelers or importers often experience delays at entry points, especially when customs officers are handling a large volume of passengers or goods and lack the necessary resources to process everyone efficiently.

SECTION E: RECOMMENDATIONS

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

System Usability and Accessibility

Client Request: ZIMRA's online platforms (such as TaRMS and ASYCUDA) need to be user-friendly and more accessible, especially for people who may not be familiar with digital systems (e.g., older business owners).

Improvement Needed:

1. Streamlining online services for easier navigation.
2. Reducing system downtime and improving system capacity to handle more users.
3. Making sure verification codes and other essential system functions are more accessible to multiple users.

Faster Processing Times

Client Request: Clients reported delays at border posts, during customs clearance, and with tax clearance applications.

Improvement Needed:

1. Shorten processing times for all services, particularly at border posts like Beitbridge, which cause delays for importers, transporters, and clearing agents.
2. Reducing the time taken to process ownership changes for vehicles and goods.
3. Faster refund processing and quicker turnaround on tax matters.

Improved Communication and Transparency

Client Request: Clients requested that ZIMRA improve its communication channels and provide more transparency throughout the tax process, from registration to tax clearance.

Improvement Needed:

1. Clearer guidelines on procedures, payments, and taxes.
2. Timely updates on the status of requests and processing.
3. Ensure that clients are aware of any system changes and regulatory updates in advance.

Professionalism and Client Service

Client Request: Clients noted the lack of professionalism and attitude issues with some ZIMRA staff, particularly in terms of respect, helpfulness, and efficiency.

Improvement Needed:

1. Staff training on customer service, professionalism, and ethical behavior.
2. Staff should be more responsive, respectful, and courteous when interacting with clients.
3. Avoid nepotism and corruption by improving supervision and monitoring at all levels.

SECTION E: RECOMMENDATIONS

Simplified Tax Procedures and Compliance

Client Request: Many clients indicated that the tax procedures and compliance requirements are too complicated, particularly for small businesses and individuals.

Improvement Needed:

1. Simplification of tax filing and payment procedures.
2. Reduce the number of documents required for tax clearance and other processes.
3. Provide more accessible guidelines for small businesses and individuals to help them meet their tax obligations without having to hire agents.

Support for SMEs and Farmers

Client Request: Clients representing SMEs and farmers requested that ZIMRA introduce more flexibility in tax payments and offer more support to these groups.

Improvement Needed:

1. Relax taxes for SMEs, with specific allowances for those struggling financially.
2. Consideration of income cycles (e.g., for farmers who only harvest once a year).
3. Provide more exemptions for small and medium-sized businesses to help them survive.

Expansion of ZIMRA Offices and Services

Client Request: Clients in small towns and rural areas reported challenges due to the lack of ZIMRA offices and services in their regions.

Improvement Needed:

1. Expansion of ZIMRA offices in smaller towns and rural areas to improve accessibility for businesses and individual taxpayers.
2. Ensure ZIMRA staff are present in key locations to assist clients promptly.

Flexibility in Payment Deadlines

Client Request: Clients, particularly those in sectors like transportation and customs, asked for more flexibility in payment deadlines and tax collection.

Improvement Needed:

1. Provide extended deadlines or grace periods for businesses facing cash flow issues.
2. Allow direct payments to ZIMRA and alternative payment methods.
3. Provide clear timelines for payment of taxes, and avoid surprise charges.

SECTION E: RECOMMENDATIONS

Staff Availability and Response Times

Client Request: Clients complained about the long waiting times and lack of availability of ZIMRA staff, especially at the border posts and in ZIMRA offices.

Improvement Needed:

1. More staff to ensure quick response times and efficient handling of client queries, particularly at busy times.
2. Improve telephone and email support by ensuring these channels are regularly monitored and responded to promptly.

Improved Training for Taxpayers

Client Request: Clients stressed the need for more training and workshops on understanding tax systems, particularly online systems, tax clearance procedures, and TaRMS.

Improvement Needed:

1. Conduct regular workshops to train businesses and taxpayers on how to navigate the tax system,

use online services, and stay compliant.

2. Offer tutorials for both new and existing clients on how to complete forms and submit payments online.
3. Training for older clients who may find it difficult to use online platforms.

Eliminate Corruption and Promote Fairness

Client Request: Clients indicated that **corruption** at various ZIMRA touchpoints (e.g., border posts) is a significant issue that hampers efficient service delivery.

Improvement Needed:

1. Zero tolerance for corruption and better monitoring of staff at the border posts and ZIMRA offices.
2. Establish a more transparent and fair system of tax collection that treats all clients equally and reduces the opportunities for bribes and extortion.

SECTION E: RECOMMENDATIONS

Expanded Access to Taxpayer Services

Client Request: There was a strong demand for better access to services, such as the ability to access ZIMRA's services remotely and receive immediate support without visiting offices physically.

Improvement Needed:

1. Offer live chat support for real-time assistance.
2. Provide more remote services to reduce the need for physical visits to ZIMRA offices, especially for clients located far from major centers.

System Integration and Consolidation

Client Request: Clients suggested that ZIMRA consolidate its different systems (e.g., **TaRMS**, **ASYCUDA**) into a single integrated platform that would make it easier for businesses to manage all their tax-related matters.

Improvement Needed:

1. Create a single window system that integrates all services and offers a one-stop shop for clients to handle their tax compliance and customs procedures.
2. Ensure systems are compatible and streamlined for easy data sharing and efficient processing.

Enhancements to Border Post Procedures

Client Request: Clients highlighted the need for quicker and more efficient clearance procedures at border posts, especially for commercial trucks and personal vehicles.

Improvement Needed:

1. Speed up the clearance process and reduce the time spent waiting at border posts.
2. Implement better coordination between ZIMRA and other agencies at the border to avoid unnecessary delays.

Strengthened Stakeholder Engagement

Client Request: Clients emphasized the need for ZIMRA to engage more closely with industry stakeholders to better understand their needs and challenges.

Improvement Needed:

1. Hold regular consultations with key stakeholders, including businesses, tax professionals, and NGOs, to gather feedback and improve the system.
2. Implement changes based on stakeholder feedback to ensure that new policies and systems are realistic and achievable.

Thank you

