RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

CUSTOMER SATISFACTION SURVEY - 2025

FINAL REPORT

AUGUST 2025

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LIST OF ACRONYMS

AEO	Authorized Economic Operator
CSS	Customer Satisfaction Survey
EBM	Electronic Billing Machine
EBM V2/EBM2.0/EBM2.1	Electronic Billing Machine versions 2.0 and 2.1
E-Tax	Electronic Tax System / Portal
GR	Government of Rwanda (in vehicle auctions context)
ICT	Information and Communication Technology
IT	International Transit (number plates context)
M-declaration	Mobile Declaration (tax declaration via phone)
Mob Cash	Mobile Cash payment system
NGO	Non-Governmental Organization
POS	Point of Sale
RDF	Rwanda Defence Force
RESW	Rwanda Electronic Single Window
RNP	Rwanda National Police
RRA	Rwanda Revenue Authority
TIN	Taxpayer Identification Number
VAT	Value Added Tax

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EXECUTIVE SUMMARY

The Rwanda Revenue Authority (RRA) is a quasi-autonomous body that was established under law N° 15/97 of 8 November 1997 and charged with the mission of mobilizing revenue for economic development through equitable services that promote business growth. Specifically, RRA assesses, collects, and accounts for tax, customs, and other specified revenues. To achieve its mandate, RRA utilizes tax laws, administrative procedures and systems to serve its wide rande of taxpayers.

In line with its service standard as well as international best practices, RRA routinely conducts surveys and collects feedback from customers to ensure continuous improvement, informed decision-making and promote voluntary compliance. It is in this regard that contracted, in accordance with public procurement law, Centre d'appui a l'auto Promotion (CAP Ltd), to conduct a comprehensive Customer Satisfaction Survey for the 2024 – 2025.

The survey aimed to assess taxpayers' perceptions on the availability and variety of service options and how these influence their views on RRA's corporate image and service delivery standards. It sought to evaluate the level of mutual understanding and openness in communication between taxpayers and RRA. The study also examined taxpayers' knowledge, skills, and educational needs related to taxation. It identified the main sources through which taxpayers obtain information about RRA policies and processes. Additionally, it assessed taxpayers' awareness of RRA initiatives designed to simplify tax declaration and payment. The survey explored taxpayers' service and product needs, key areas of customer grievances, and positive attitudes toward tax compliance. Finally, it evaluated taxpayers' overall knowledge and understanding of taxes through RRA's communication and education. In addition, the survey examined **RRA staff satisfaction** with various job-related attributes, **suppliers' perceptions** of their working relationship with RRA, and **motorists' views** on the quality of services provided by the institution as far as their particular requests are concerned.

The survey employed a mixed method approach (quantitative and qualitative). It involved 1,666 participants (1,269 taxpayers 397 RRA staff). Data collection tools included survey tools for collecting quantitative data and were designed in Open Data Kit software (ODK), Interview guides were used to collect qualitative data on key informants, both tools were piloted for testing their reliability, trustworthiness and correctness. Data was analysed using STATA software, and presented and interpreted using tables, charts and inferential statistics (Logistic regressions).

Key findings:

The national customer satisfaction score for 2024–2025 stood at 74.8%. This represents a slight decline from 75% in 2020/2021, while still showing an improvement compared to the baseline score of 73% recorded in 2018. Provincial analysis reveals that the **Southern Province** recorded the highest satisfaction at **79.3%**, followed by the **Western Province** with **74.3%**, indicating strong approval of RRA service delivery in these regions. Meanwhile, **Kigali City** registered a moderate satisfaction level of **69.9%**, while the **Eastern (68.1%)** and **Northern (66.1%)** provinces reported relatively lower satisfaction levels. These variations suggest that although overall satisfaction remains favorable, there is a need for RRA to strengthen service delivery consistency and enhance accessibility and taxpayer support mechanisms in provinces with lower satisfaction levels to ensure equitable and efficient service across the country.

The 0.2 percentage decline in the national customer satisfaction score from 75.0% in 2020/2021 to 74.8% in 2024-2025 is relatively modest but reflects systemic and transitional challenges rather than a decline in service quality. Unlike the period of the previous survey during Covid-19 where a number of initiatives where in place to minimize the impact of the pandemic on business sector, this survey was conducted at the blink of a mega tax reform aimed at increasing tax revenues. Although not measured, it affected the responses and the satisfaction rate. Many taxpayers continue to face difficulties in understanding tax procedures and deadlines – particulary for excise duty (61.38%), VAT refund payments (40.54%), and district revenues and fees (37.48%). In addition, heavy reliance on Irembo agents remains a concern, with 76.5% of taxpayers unable to comply independantly, increasing

compliance costs and reducing autonomy in managing their tax obligations. EBM technical issues, which in some cases require travel to Kigali (14.8%), further burden taxpayers. Other factors include the introduction of new laws aimed at expanding the tax base and adjusting tax rates during the data collection period. The changes may also have influenced, to some extent, taxpayers' responses regarding their level of satisfaction. In addition, metrics that were measured in this survey were more expanded compared to that measured in 2020/2021 where also COVID related restrictions might have affected this exercise.

By assessing overall satisfaction by customer clusters, RRA staff reported the highest satisfaction at 80.1%, followed by suppliers at 76.1%, taxpayers at 72.2%, and motorists at 70.8%.

The survey findings indicate strong taxpayer confidence in RRA's operational and functional performance while highlighting areas for improvement in responsiveness and communication. 90.7% of respondents agreed that the registration process is clear and efficient. 86.7% of respondents reported that tax returns filing is manageable through digital platforms. 70.3% reported RRA operational and services efficiency in tax collection, and taxpayer education programs (71.3%), reflecting trust in RRA's systems and efforts to educate taxpayers. Regarding staff performance, 69.8% of the respondents reported that RRA staff effectively respond to queries and maintain confidentiality when handling sensitive matters (73.9%). The effectiveness of communication channels received a strong approval level (78.6%), and responses to inquiries and complaints (76.1%).

Despite these challenges, maintaining a score above the pre-pandemic baseline and the overall national score (71%) as of 2025 RGB report demonstrates the institution's **resilience and adaptability** in sustaining customer trust and service quality in a post-pandemic recovery period.

Based on the survey's specific objectives, the subsequent section presents detailed findings.

Objective no 1: *To assess taxpayers' perceptions on the availability and variety of service options and how these influence their views on RRA's corporate image and service delivery standards.*

The findings show that taxpayers hold **very positive perceptions** of RRA's service options and overall corporate image. High satisfaction levels with system improvements (89.1%), ease of payment (91.8%), and tax filing (91.2%) demonstrate that RRA's **diverse and user-friendly digital platforms** enhance accessibility and efficiency. Furthermore, strong agreement on RRA's **good reputation (79.6%)** and **institutional trust (81.8%)** indicates that these service improvements have significantly strengthened public confidence and reinforced RRA's **positive corporate image and service delivery standards.**

Objective no 2: *To evaluate the extent to which taxpayers feel a sense of mutual understanding and open communication in their relationship with RRA.*

The findings indicate that taxpayers experience a **high level of mutual understanding and open communication** with RRA. The institution's strong performance in **customer friendliness (83.1%)**, **accessibility (82.9%)**, and **proactive engagement (82.3%)** reflects effective two-way interaction and responsiveness to taxpayer needs. **In addition, 86.6% of respondents** indicate a **high level of satisfaction** with RRA's responsiveness to correspondences, calls, and messages, suggesting that communication channels are generally effective and timely.

Objective no 3: *To assess the existing knowledge and skills as well as education needs of taxpayers.*

Building on the finding that while over half of taxpayers (58.13%) are aware of Rwanda Revenue Authority (RRA) taxpayer education programs—mainly through social media and outreach initiatives—significant knowledge and skills gaps still persist among certain groups. For instance, about 20% of respondents, particularly small businesses and newly registered taxpayers, reported limited awareness of RRA policies and procedures. This gap is largely linked to challenges in accessing information. Many small businesses do not own televisions, which were identified as a major communication channel, and some lack reliable internet access to consult the RRA website. Additionally, language barriers, the digital divide, and limited digital literacy further constrain their ability to access RRA's electronic services and information systems.

Objective no 4: *To identify the primary sources through which taxpayers receive information on RRA policies and processes.*

The survey indicates that television/audio-visual content is the most frequently cited source of information on RRA policies and processes, with 33.5% of participants reporting it as their main channel. In terms of communication from RRA, the majority of correspondences are managed via telephone/call center services (79.25%) and email (55.63%), highlighting these as the dominant channels for taxpayer interaction.

Objective no 5: *To assess customers' knowledge of RRA initiatives aimed at simplifying tax declaration and payment processes, as well as understanding their needs regarding services and products.*

The survey shows that taxpayers are generally aware of RRA initiatives aimed at simplifying tax declaration and payment, with strong adoption of digital solutions such as E-Payment via bank transfers (74.7%), Electronic Billing Machines (73.7%), and mobile money payments (69.5%). Over half of small taxpayers use M-declaration (57.3%).

Objective no 6: *To assess the main areas of RRA customer service grievances.*

The top customer service grievances at RRA are delays in VAT refunds (22%), customs clearance (16.3%), and issuance of some certificates and approvals (11.46%).

Objective no 7: *To highlight positive taxpayer attitudes and behaviors towards tax payment and compliance through effective communication and education efforts.*

The findings show that taxpayers generally demonstrate positive attitudes and compliance for commonly encountered taxes, with high adherence to VAT (74%), district revenues (71%), along with moderate compliance for excise duties (61%) and audit requirements (60%). Taxes such as personal and corporate income tax (52%) and withholding taxes (55%) were found to have relatively low compliance rates. This indicates that RRA's communication and education efforts are effectively promoting timely tax payment. However, lower awareness and compliance for specialized taxes such as customs duties, levies on imported goods, and gaming taxes highlight opportunities to further strengthen taxpayer education and reminders.

Objective no 8: *To evaluate taxpayers' knowledge and understanding of taxes through accessible and informative resources.*

The survey results indicate high public recognition of RRA's efforts to enhance taxpayer knowledge. Specifically, 77.4% of respondents acknowledged that RRA successfully informs taxpayers about their obligations through awareness campaigns, training programs, and accessible digital resources, reflecting effective strategies for improving understanding of taxes.

Challenges and Recommendations

Challenges	Recommendations
A. Taxpayers	
Challenge no 1: 22% of respondents expressed dissatisfaction due to delays in VAT refunds, causing frustration and **serious implications for cash flow management of businesses**	**Recommendations:** 1. Continue enhancing VAT refund processes automation to better facilitate taxpayers. 2. Explore possibilities of integrating more advanced, intelligent solutions in the automation process underway. This includes the use of AI-powered risk assessment models to fast-track low-risk VAT refunds.

Challenge no 2: 76.5% of taxpayers are unable to comply in tax declaration, filing and payment without Irembo agent support, leading to higher compliance costs and reduced autonomy in managing tax affairs.	**Recommendations:** 1. Fast-track the implementation of Tax Service Agents to: support taxpayers who are unable to use tax systems on their own, reduce Irembo agents' mistakes and streamline the cost of compliance. 2. Looking forward, to address this, revenue authorities should introduce AI-powered virtual tax assistants, such as chatbots, to guide taxpayers step-by-step through filing and payment processes. For small traders with low digital literacy, voice-based tax guidance tools can provide accessible and user-friendly support. Additionally, AI can be leveraged to personalize taxpayer education, tailoring information and training based on individual filing history and compliance patterns, thereby empowering taxpayers to manage their obligations more independently and efficiently.
Challenge no 3: 41.8% of respondents indicated they did not attend training due to lack of information, while 57% expressed dissatisfaction with the training content. This situation risks causing many taxpayers to miss valuable training opportunities, resulting in knowledge gaps on compliance.	**Recommendations:** 1) Devise means to clean up taxpayer registry in order to ensure that the right recipient receives RRA messages. 2) Diversify channels of education by including seasonal foot-soldier tax educators to conduct door-to-door education in big trading centers. 3) Introduce online audio and/or audio-visual tax education classes 4) Create and maintain healthy relations with key stakeholders such as Local Government, PSF, digital ambassadors, etc. to leverage on existing programs/events in taxpayer education. 5) Introduce evaluation/feedback forms after tax education sessions to gain feedback from participants to analyze and improve the quality and effectiveness of training programs, ensuring that taxpayers receive clear, engaging, and actionable guidance.
Challenge no 4: Some Auditors lacked sector-specific knowledge, leading to disputes and resistance when conducting audits.	**Recommendations:** 1. Strengthen auditors' sector-specific capacity through targeted training and specialization to improve audit quality, reduce disputes, enhance taxpayer cooperation, and increase audit effectiveness. 2. RRA can adopt AI model that is transforming audit systems globally by enabling more precise, efficient, and fair assessments. To leverage this potential, RRA can develop sector-based risk engines that can detect industry-specific anomalies and patterns, allowing audits to be more targeted and relevant.

Challenge no 5: There is limited clarity in RRA responses to tax ruling requests, creating business uncertainty.	**Recommendations:** 1. Prepare CG Directives determining modalities for the issuance of advance ruling as provided for under Article 9 of Tax Procedure Law to provide more precision and basis on advance tax ruling requests. 2. Ensure modalities for requesting tax rulings are clearly communicated to the public. 3. The AI-Powered Chatbot can further support with its internal version model trained and fed with more information to boost staff knowledge, capacity and confidence. 4. Establish a response quality check mechanism.
Challenge no 6: With regard to EBM services, 14.8% of taxpayers reported experiencing technical issues that often require travel to Kigali for resolution	**Recommendations:** 1. RRA should leverage on the Digital Ambassadors scheme to widen the reach, proximity and knowledge of EBM information and support. This can be done by training Digital Ambassadors in partnership with RISA to ensure knowledge sharing hence extended support to traders in their respective zones. 2. Raise public awareness on digital ambassadors' collaboration and EBM remote support. 3. Explore and establish the scope related to EBM for the Tax Agents initiative
Challenge no 7: As regards customs services, the survey found that the main challenge was delays in service delivery, reported by about 16% of respondents that the delay is largely due to staff shortages, untimely sealing or unsealing of goods, unclear documentation requirements, and complex clearance procedures.	**Recommendations:** 1. RRA should conduct staff gap analysis based on workload and work hours considering the changing service delivery needs in Customs Services, increasing workload, opening of new offices and warehouses, and growing operational demands. 2. Standardize and strengthen communication and awareness to ensure that clearing agents, transporters, and traders clearly understand the required documentation and the procedures for sealing and unsealing cargo. 3. Start exploring how AI and predictive analytics can be utilized to anticipate bottlenecks in customs processes and simplify customs clearing procedures and optimize staff deployment in high-demand service areas.

B. Motorist-Related Challenges	
Challenge no 1: Motorists reported delays and unclear procedures in registration and ownership transfer of vehicles and motorcycles, as well as inconsistent information across RRA offices	**Recommendation:** 1. Standardize vehicle and motorcycle registration and ownership transfer procedures across all RRA offices, supported by clear, publicly accessible guidelines. 2. Strengthen staff training and communication to ensure consistent information delivery and reduce processing delays. 3. Fast-track the process of working with private notaries in ownership transfer process 4. Study the possibility of establishing an AI-based document verification system that can automatically check submissions for completeness and discrepancies before processing. The internal AI Powered Chatbot can also ensure uniform procedures and consistent information across all RRA offices
C. RRA's Suppliers-Related Challenges	
Challenge no 1: 33.3% of suppliers reported encountering delays in procurement, communication, or payments.	**Recommendation:** RRA should improve timeliness and responsiveness in procurement processes
D. Challenges related to other stakeholders (Decentralized Tax Collection)	
Challenge no 1: NGALI staff (responsible for collecting decentralized taxes at district level) lacked adequate knowledge and expertise, causing delays and reduced taxpayer confidence	RRA should liaise with NGALI to: (i) Further train Ngali staff on different taxes and standards of RRA Service Delivery and monitor training effectiveness. (ii) Remind and follow up on Ngali's Contractual obligation of equipping their staff with appropriate devices (smartphones/machines) and reliable internet access to ensure efficient and timely service. (iii) Develop and train Ngali Staff on a single view compliance dashboard of the taxes and fees they are tasked to collect.

1. INTRODUCTION

1.1. Background and rationale

Rwanda Revenue Authority (RRA) was established under law N° 15/97 of 8 November 1997 as a quasi-autonomous body charged with the task of assessing, collecting, and accounting for tax, customs and other specified revenues. This is accomplished by properly administering and enforcing the relevant revenue laws. In addition, RRA is responsible for collecting non-tax revenues.

Over the years, RRA has implemented several reforms, resulting in significant achievements in tax revenue collection. Currently, tax revenues account for 53.3% of the overall national budget. While various factors have contributed to this success, effective customer service has played a pivotal role.

As customer needs and expectations evolve, RRA continues to align its operations with its long-term vision of becoming a model revenue administration that effectively finances national needs. Its mission is to mobilize revenue efficiently and facilitate trade through transparent and innovative services that support economic growth. To achieve these objectives, RRA continuously evaluates its service standards and taxpayer behavior, ensuring it meets and exceeds expectations while also reducing compliance costs.

In pursuit of this goal, RRA has engaged a professional and competent firm, CENTRE D'APPUI A L'AUTO PROMOTION (C.A.P Ltd), to conduct a nationwide customer satisfaction survey for the fiscal year 2024-2025. This draft report highlights findings from the surevey and recommendations to RRA to better serve its stakeholders.

1.2. Objectives of the survey

The primary objective of this survey is to collect actionable feedback from RRA's valued customers, empowering RRA to enhance their experience with taxpayer services and products. The key focus of the survey is to identify areas that need attention and improvement, including aspects such as current service delivery practices and taxpayers' attitudes towards tax compliance.

Specifically, the survey will serve as a guide for RRA to implement targeted strategies, elevating overall customer satisfaction, optimizing service delivery, and fostering a positive and cooperative relationship with the taxpaying community. Specific objectives of the Customer Satisfaction Survey include:

a) To assess taxpayers' perceptions on the availability and variety of service options and how these influence their views on RRA's corporate image and service delivery standards.

b) To evaluate the extent to which taxpayers feel a sense of mutual understanding and open communication in their relationship with RRA.

c) To assess the existing knowledge and skills as well as education needs of taxpayers.

d) To identify the primary sources through which taxpayers receive information on RRA policies and processes.

e) To assess customers' knowledge of RRA initiatives aimed at simplifying tax declaration and payment processes, as well as understanding their needs regarding services and products.

f) To assess the main areas of RRA customer service grievances.

g) To highlight positive taxpayer attitudes and behaviors towards tax payment and compliance through effective communication and education efforts.

h) To evaluate taxpayers' knowledge and understanding of taxes through accessible and informative resources.

1.3. Scope of the assignment

To achieve the objectives of this survey, the scope of work encompasses the following tasks:

Geographic coverage: The survey was conducted in 18 purposively selected districts across all regions, including border stations and domestic tax offices. Selection criteria considered districts in Kigali City, those bordering Kigali, secondary cities, districts with active border posts, and areas with low revenue performance and rural representation. This approach ensured broad coverage while concentrating on districts with significant taxpayer activities.

Stakeholder coverage: The survey also included a diverse range of RRA stakeholders and service providers. These comprised RRA suppliers, Irembo agents, and RRA staff, alongside professional associations, public institutions, and key ministries. Specific stakeholders represented included the Private Sector Federation and its chambers, the Institute of Certified Public Accountants of Rwanda (ICPAR), the Rwanda Development Board, tax advisors, and a representation of investors.

2. APPROACHES AND METHODOLOGIES

We implemented a mixed-method approach to address our key research questions:

- How satisfied are RRA customers with service delivery, communication strategies, training initiatives, and the use of technology, and how do these factors influence voluntary tax compliance?
- How satisfied are RRA staff with their institution, to what extent do they adhere to RRA's institutional values, and how do they interact with taxpayers?

The survey used both qualitative and quantitative methods; the data were collected through secondary data and primary data sources, specifically a documentary review and questionnaires, respectively. Quantitative data were collected by using a questionnaire while participatory approaches were used to gather qualitative data from key informants (KIIS).

Research tool

The main research tool consists of a questionnaire administered to taxpayers and RRA employees. The content of the questionnaire was developed from the objectives and outputs stated in the terms of reference; it also builds on earlier survey data collection efforts. The questionnaire consists of the following modules: Informed consent form, Demographics, Business characteristics, Satisfaction level across all RRA services, Satisfaction with RRA communication strategies (access to information, preference for communication channels and media, perceptions on usefulness of such communication), Satisfaction with RRA training initiatives (awareness and participation in RRA trainings, workshops and online events, perceptions on benefits from these initiatives), Grievance mechanisms, Service delivery, and Compliance processes.

The key informants were representatives from Ministries, Agencies, Authorities, the Private sector and Professional accountants, among others.

The documentary review significantly contributed to the development and refinement of the RRA Customer Satisfaction Survey report. The review involved an in-depth analysis of relevant documents, including RRA strategic plan (2024 – 2029), RRA action plan 2024 – 2025, RRA annual activity (2023 – 2024), RRA service charter, customer service policies and processes, and previous satisfaction assessments (2018 and 2020) among others. The insights obtained from these sources were instrumental in shaping the structure, focus, and interpretation of the survey findings.

Table 1: Applied research techniques

Techniques	Tools	Type of data
Documentation review	Research guide on indicators	Quantitative and qualitative data
Survey mapping satisfaction of both RRA staff and consumers	Structured questionnaire	Quantitative data
Interviews of key informants	Semi-structured interview guide	Qualitative data

2.1 Selected customer satisfaction survey indicators

Table 2: Selected indicators and their purposes

Indicator	Purpose
a) Customer satisfaction index	a) Guide RRA in determining the actions required to meet customers' needs and service level expectations
b) Satisfaction of RRA staff	b) Guide RRA in improving the responsibilities and motivations of its staff in order to transform the organization
c) Customer perceptions on service delivery	c) Assist RRA in identifying key factors that influence customer service perceptions in a bid to identify the most impactful strategies for improvement
d) Taxpayers' knowledge, skills and education needs	d) Guide RRA in programming education initiatives aimed at improving tax payment and compliance through effective communication and education efforts
e) Awareness of various customer service initiatives and their impact on service quality perceptions	e) Identify communication gaps within RRA and assess which initiatives are working and which ones require improvements f) Assess the cost of tax compliance

2.2. Sample size determination

The customer satisfaction survey was conducted using random sampling among small, medium and large taxpayers across Rwanda, including both rural areas and the City of Kigali. Based on the total number of registered taxpayers in Rwanda for the 2023/2024 fiscal year which was **383,461** (including both EBM and non-EBM users), the sample was determined using Cochran's formula as explained below.

a) Base sample size calculation

The appropriate sample size for this survey was determined using Cochran's formula. By applying the formula, a 95% confidence level (Z = 1.96) and a margin of error of 5% (e = 0.05) were used. Since the population is known and the standard deviation is unknown, the most conservative value of p = 0.5 was applied in the calculation.

$$n_0 = \frac{Z^2.p\,(1-p)}{e^2} = \frac{(1.96)^2.0.5\,(1-0.5)}{(0.05)^2} = \frac{3.8416 * 0.25}{0.0025} = \frac{0.9604}{0.0025} = 384.16 \cong \mathbf{384}$$

Where:

n^o = Required sample size.

Z^2 = The abscissa of the normal curve that cuts off an area at the tails (1-α) (95% = 1.96).

e^2 = The margin of error (± 0.05% margin of error for confidence level of 95%).

p = 0.5 and1-p = 1−0.5 = 0.5, where *p* represents the proportion of customers who are satisfied.

b) Design effect

As this study was carried out across Rwanda in sampled districts, a Design Effect (DE) was applied to increase the level of precision. This DE represents the ratio of the variance under the chosen sampling design to that of simple random sampling. In this case, it accounts for the use of respondent-driven sampling (RDS). According to Salganik (2006), a DE value of 2 is recommended for RDS, meaning the original sample size should be doubled. Thus, DE may be simply interpreted as the factor by which the sample size would have to be increased in order to produce survey estimates with the same precision as a simple random sample. The adjusted sample size is calulcated as N x DE = 384 x 2 = 768, or 7**68 participants.**

c) Contingency

During research, participants may fail to answer (partially with erroneous answers or totally) to the questions asked, or data clerks may not properly record answers to a series of questions. This is called contingency, and if it occurs, it can increase the bias of the estimators due to the lack of the required number of responses for one or more characteristics under study. To correct this, it is generally proposed to consider a non-response rate of 10% to account for contingencies such as non-response or recording error. For this research, the sample size becomes N + 10% = 768 + 77 = **845**. The total targeted sample size to use in this research was **845 participants,** excluding RRA staff. It is worth noting that, according to Singleton and Straits (2005), a response rate of more than 85% is minimally adequate for interview surveys to minimize the chances of bias. To further increase the level of precision, we considered a total sample size of 1,200 participants for tax centers and customs, in addition to 395 RRA staff, totaling 1,595 participants. CAP Ltd ensured that at least 5% of the participants of the quantitative questionnaire were IREMBO agents. At the conclusion of data collection, the respondents comprised **397 RRA staff**, **1,046 taxpayers**, **202 motorists and motor vehicle owners**, and **21 RRA suppliers**.

2.3. Geographical representation of the sample

The distribution of individual taxpayers across provinces is summarized in the following tables:

Table 3: Sample distribution per region

S/N	Regions	Taxpayers for 2023/2024	Proportion of taxpayers in the population	Taxpayer Sample distribution per province	Total number of Respondents interviewed in the Survey
1	City of Kigali	126, 517	33%	396	398
5	Other Provinces	256,944	67%	804	871
Total		**383,461**	**100%**	**1200**	**1,269**

Source: RRA, CSS, 2025

Table 4: Sample size distribution in the provinces

S/N	Province	Proportion of taxpayers in the population	Taxpayer Sample distribution per province	Total number of Respondents interviewed in the Survey
1	City of Kigali	33%	396	398
2	South	17%	201	236
3	West	13%	155	193
4	North	15%	185	188
5	East	22%	263	254
Total		**100%**	**1200**	**1,269**

Source: RRA, CSS, 2025

The RRA's recent Tax Statistics publication figures on central government revenues for the fiscal year 2023/2024 show the taxpayer proportions per district in each province. The corresponding sample taken and effective responded reacehd out from each district for this study is presented in the following table.

Table 5: Sample distribution per district

S/N	Province	Sample of Taxpayers	District selected	Total taxpayers per District for 2023/204	% of taxpayers in the Districts	Sample per selected District	Total number of Respondents interviewed in the Survey
1	City of Kigali	396	Gasabo	53681	42.4	168	165
			Nyarugenge	40401	31.9	126	125
			Kicukiro	32466	25.7	102	108
Sub total		**396**		**126548**	**100**	**396**	**398**
Provinces		**Sample of Taxpayers**	**District selected**	**Total taxpayers per District for 2023/204**	**% of taxpayers in the province**	**Sample per selected District**	**Respondents interviewed in the Survey**
1	Southern Province	201	Huye	10946	7.9	62	60
			Muhanga	12383	8.9	72	80
			Kamonyi	11511	8.3	67	64
			Nyaruguru	6152	4.0	32	32
2	Western Province	155	Rubavu	13462	9.2	78	78
			Rusizi	13393	9.1	77	74
			Karongi	8166	5.3	43	41

3	Northern Province	185	Musanze	11122	8.0	64	67
			Burera	4936	3.5	29	29
			Gicumbi	9031	6.5	52	53
			Rulindo	6881	4.9	40	39
4	Eastern Province	263	Nyagatare	11907	8.6	69	59
			Kirehe	10550	7.6	61	61
			Rwamagana	10849	7.8	63	67
			Bugesera	12109	8.7	70	67
Sub total		**804**		**139080**	**100**	**804**	**871**
Total	**NA**	**1200**	**NA**	**265628**	**NA**	**1200**	**1269**

Source: RRA, CSS, 2025

3. SURVEY FINDINGS

The RRA Customer Satisfaction Survey gathered both qualitative and quantitative data across key service areas. Respondents were diverse in age, gender, occupation, and location. Awareness of RRA services was high, though usage of digital platforms was greater among urban users. Most participants viewed RRA as fair and transparent, though some noted delays and inconsistencies. Staff professionalism was praised, but feedback called for faster responses and clearer communication. Taxpayer education efforts were valued with calls for more frequent, accessible training. Experiences with problem resolution were mixed, highlighting both effective support and gaps in follow-up.

3.1. Demographic characteristics

3.1.1 Demographic information

The survey captured a diverse range of taxpayer entities, including both startups and long-established businesses. Companies of varying sizes – small, medium, and large – were represented, offering insight into how business scale affects satisfaction. Participants included both male and female taxpayers across all age groups. Education levels varied widely, from no formal education to tertiary qualifications, influencing understanding of tax systems. Taxpayer experience ranged from recent registrants to those with over a decade of engagement. Businesses operated across multiple sectors, such as trade, manufacturing, agriculture, and ICT. This sectoral variety enriched the analysis of service accessibility, fairness, and efficiency. Overall, the diverse demographic profile provided a strong foundation for understanding satisfaction trends.

3.1.2 Gender of participants

This survey ensured gender inclusivity by collecting responses from both male and female participants across various taxpayer categories as depicted in Table 6. The total proportion of female participants was 36.8%, while the proportion of males was 63.2%. Males dominated each cluster category, indicating gender disparities across clusters.

Table 6: Gender of the participants in research clusters

Research Clusters	Gender		Total
	Female	Males	
Moto vehicles and motorists	5	197	202
RRA Staff	192	205	397
RRA Taxpayers	412	634	1,046
RRA Suppliers	4	17	21
Total	**613**	**1,053**	**1,666**
Percentage	**36.8**	**63.2**	**100**

3.1.3 Age category of the participants

The survey included participants from a wide age range, ensuring inclusive feedback. The majority (69.9%) were aged 31–50, offering insights based on extensive interaction with RRA. Younger respondents (18–30) highlighted experiences with digital services, while older groups (51+) reflected on long-term system evolution. This age diversity enabled analysis of generational differences in expectations and satisfaction.

Table 7: Age categories of the participants in research clusters

RESEARCH CLUSTERS	Age category				Total
	18 to 30	31 to 50	51 to 75	Above 76	
Moto vehicles	50	124	28	0	202
RRA Staff	23	288	86	0	397
RRA Taxpayers	118	736	191	1	1,046
RRA Suppliers	3	16	2	0	21
Total	**194**	**1,164**	**307**	**1**	**1,666**
Percentage	**11.6**	**69.9**	**18.4**	**0.1**	**100.0**

3.1.4 Education status of the participants

The survey included taxpayers with varied educational backgrounds, from no formal education to postgraduate degrees. Most participants held university (50%) or secondary education (28%). Less educated individuals often faced challenges with digital systems, while more-educated respondents navigated complex tax processes with confidence. This diversity helped RRA identify education-based gaps in service delivery and communication.

Table 8: Education status of the participants

Education status	Research Clusters				Total
	Motorists	RRA Staff	RRA Taxpayers	RRA Suppliers	
No formal education	10	0	23	0	33
Primary	95	2	158	0	255
Secondary	73	6	386	2	467
TVET Skills	20	0	57	0	77
University	4	287	379	15	685
Postgraduate degree	0	102	43	4	149
Total	**202**	**397**	**1,046**	**21**	**1,666**

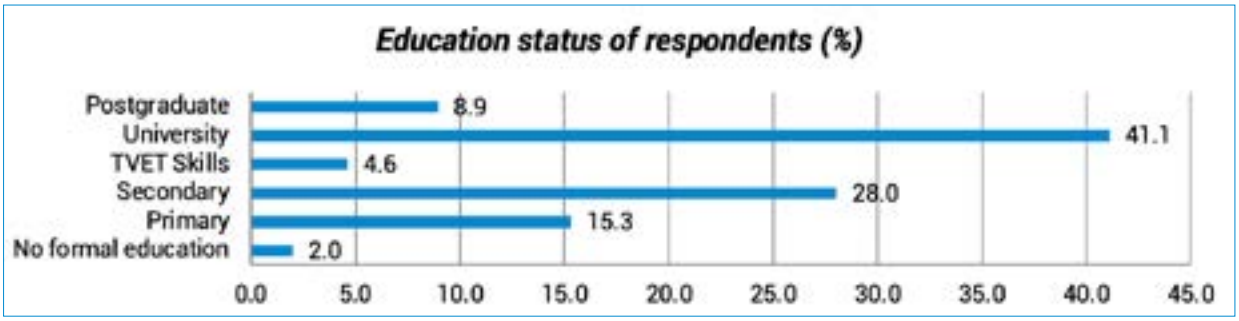


Figure 1: Education status of the participants in all clusters

3.1.5 Experience of the taxpaying companies

The Rwanda Revenue Authority's Customer Satisfaction Survey included companies with varying years of experience in interacting with RRA systems, enabling a comprehensive analysis of how service perceptions evolve over time. Businesses with at least 1 year to 3 years of experience represented 17.1% of the participating businesses. These were often newly registered or start-up ventures,

providing insights into the onboarding process, first-time taxpayer education, and ease of system access. Companies with 4 to 7 years of experience (32%) reflected a deeper engagement with RRA's compliance mechanisms, including regular filing, Audits, and usage of digital platforms such as e-Tax and EBM. Those with 8 to 15 years of experience (31.9%) offered valuable feedback on the evolution of service delivery and administrative reforms, highlighting improvements in transparency and efficiency, while also noting areas where long-term users expect further enhancements. A selected group of participants, representing businesses with more than 15 years of continuous operation (19%), brought historical perspectives that captured the transformation of tax systems from manual to digital as well as the institutional growth of RRA. This broad spectrum of experience allowed the survey to assess satisfaction trends across business maturity levels and to identify tailored strategies that address the unique needs of both new and long-standing taxpayers.

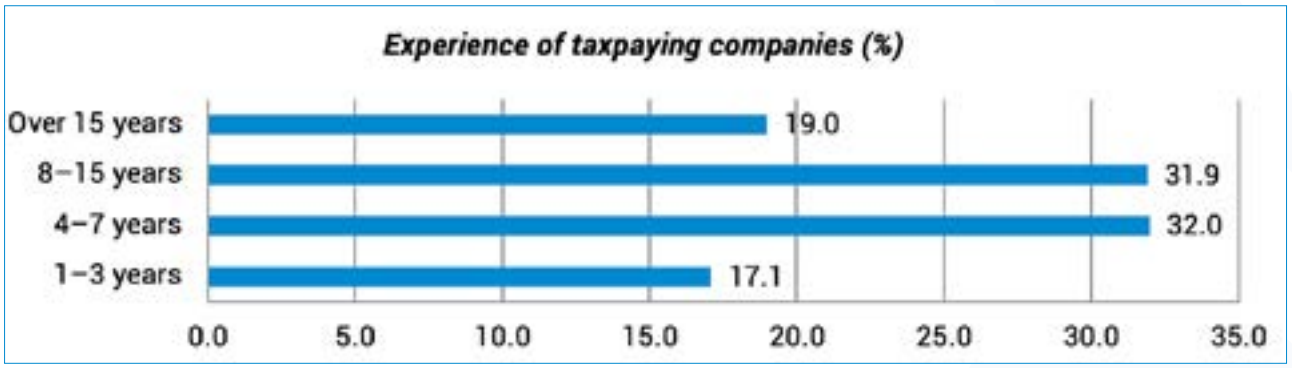


Figure 2: Experience of companies in using RRA services

3.1.6 Economic sector of businesses

The Customer Satisfaction Survey included participants from a wide array of economic sectors, reflecting the diversity of Rwanda's tax base and ensuring sector-specific insights into tax administration. By capturing data from across these economic sectors, the survey revealed that the majority of participants (48%) were from agriculture, followed by professional services (13.8%) and the retail and wholesale trade sector (10.3%). Female participation was significantly lower than male participation across most sectors, with women making up 29% of the total respondents. Sectors such as transport and communication, central government, local government, parastatal institutions, and medical and public health had the lowest representation, each contributing less than 1% of participants.

Table 9: Economic Sectors of business activities

Sector	Gender of Participants		Total	Percentage
	Female	Male		
Agriculture	297	503	800	48.0
Construction	27	30	57	3.4
Education	22	73	95	5.7
Financial Services	20	22	42	2.5
Hospitality & Real Estate	19	41	60	3.6
Manufacturing	19	19	38	2.3
Media & ICT	15	56	71	4.3
Mining & Quarrying	13	14	27	1.6
NGOs & Embassies	13	17	30	1.8

Professional Services	12	218	230	13.8
Retail & Wholesale Trade	12	159	171	10.3
Transport & Communication	4	10	14	0.8
Central Government	4	7	11	0.7
Local Government	2	5	7	0.4
Parastatal institutions	2	1	3	0.2
Medical & Public Health	1	4	5	0.3
Other	0	5	5	0.3
Total	**482**	**1,184**	**1,666**	**100.0**

3.2. Service awareness and service use

This section presents findings on taxpayers' awareness and utilization of RRA services. It examines the extent to which customers are informed about available services, the channels they rely on for access, and the frequency of service use. Understanding these aspects is essential for assessing customer satisfaction, identifying gaps in outreach, and improving service delivery.

3.2.1 Interaction with RRA services

The survey revealed varying interaction frequencies with RRA, influenced by business size and tax complexity. Most participants (53.8%) engaged monthly for tasks like VAT declarations and EBM use. Higher interaction rates were seen among businesses with audits, complex portfolios, or large-scale operations. Notably, 20.2% interacted more than four times a month, indicating intensive engagement.

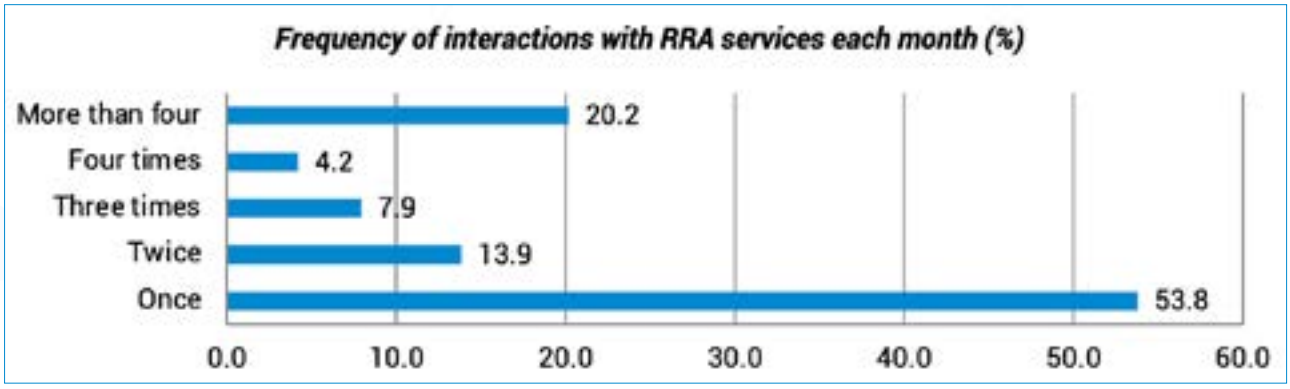


Figure 3: Frequency of interactions of Taxpayers and RRA services each month

3.2.2 Awereness of RRA policies and processes

The survey found that 80% of participants were aware of RRA Policies and processes, particulary among medium and large enterprises. These taxpayers reported that the Service Charter is valuable in clarifying their rights and RRA's obligations. However, 20% of respondents - mainly small businesses and new taxpayers - lacked such awareness.

Limited awareness among small businesses is largely driven by constraints in accessing RRA information. Many do not own televisions, which were identified as a primary information channel, and some lack reliable internet access to explore RRA website. In addition, language barriers, the digital divide, and limited digital skills further restrict access to RRA's electronic services and information systems.

This gap underscores the need for stronger outreach and education efforts. Enhanced communication via digital tools and frontline services was recommended to improve awareness.

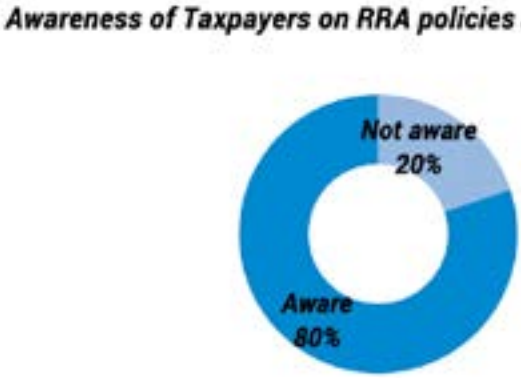


Figure 4: Awareness of taxpayers on RRA policies and processes

3.2.3 Source of information on RRA policies and processes

The Customer Satisfaction Survey revealed diverse sources of information through which taxpayers learn about RRA Policies and processes. Among the participants, 33.5% reported receiving information from television, making it the most frequently cited source due to its accessibility and comprehensive content. This is followed by the RRA website (19.2%).

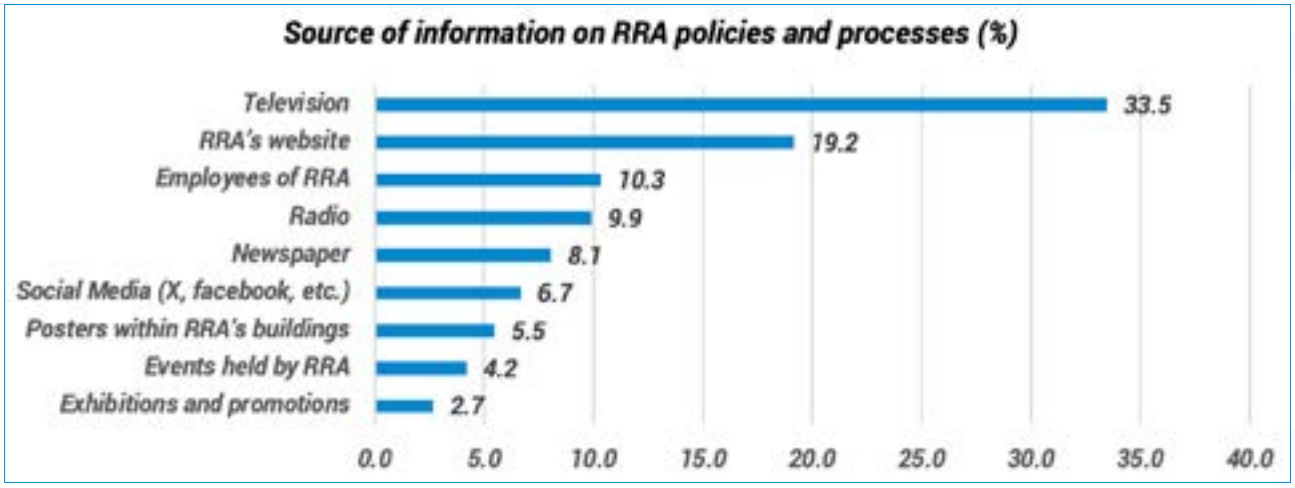


Figure 5: Sources of information on RRA policies and processes

3.2.4 Effectiveness of RRA's policies and processes

The survey found that 48.57% of taxpayers viewed RRA Policies and processes as very effective, citing clarity and accountability. An additional 19.31% found them somewhat effective, though noted gaps in implementation. Around 29.6% were neutral, indicating limited impact or awareness. A small percentage (2.1%) found them somewhat ineffective, and 0.1% rated them very ineffective. Overall, while 67.8% saw some effectiveness, the findings suggest a need for better implementation and communication.

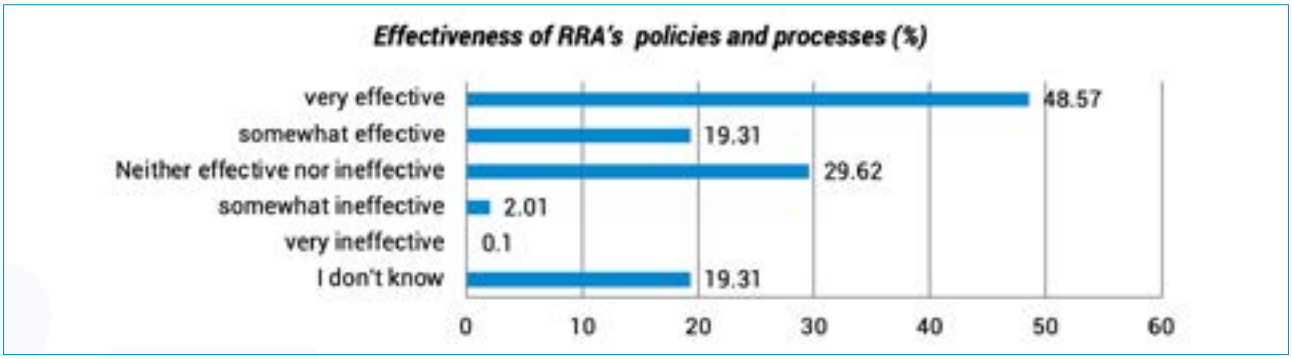


Figure 6: Effectiveness of RRA policies and processes

3.2.5 Knowledge of RRA services

Overall, awareness of RRA's services is high, with perceived effectiveness at relatively high levels. Tax payment, EBM services, and decentralized taxes are the most recognized and trusted services, reflecting strong awareness in routine compliance processes. However, awareness is comparatively weaker for VAT refunds and responses to correspondences, calls and messages, highlighting the need for enhanced taxpayer sensitization and improved efficiency in these areas.

Table 10: Effectiveness (%) of RRA's services

Effectiveness of RRA's policies and processes	I don't know	Very ineffective	Somewhat ineffective	Somewhat effective despite errors	Somewhat effective	Very effective
Taxes payment	1.31	0	0.24	4.88	15.22	78.36
Responses to correspondences, alls and messages	5.11	1.31	4.28	7.85	29.73	51.72
Issuance of certificates and forms	7.49	0.24	0.95	6.18	25.56	59.57
Taxpayer registration and de-registration	9.39	0.71	0.95	8.44	20.33	60.17
VAT refund and installment payment facility	13.91	0.48	2.14	10.82	22.47	50.18
Services related to EBM	4.76	0.59	0.83	5.95	24.26	63.61
Services related to decentralized taxes	5.83	0.36	1.07	5.47	23.07	64.21
Services related to Customs Services Department	5.47	0.36	4.16	5.23	26.40	58.38

3.2.6 Tax payment

3.2.6.1 Category of processed taxes

Findings indicate that the majority of taxes processed on time by the RRA are concentrated in a few key categories. **Excise duty (66.25%)** and **District revenues & fees (55.21%)** were the most frequently processed taxes. Moderate levels were observed for **RRA audit requirements (40.87%)** and **Value Added Tax (VAT) (43.76%)**, with approximately four in ten taxpayers complying with these obligations on time. In contrast, on-time processing rates were considerably lower for **import levies (16.20%)**, **personal and corporate income tax (8.26%)**, **withholding taxes (2.27%)**, and **gaming taxes (0.83%).**

Table 11: Proportion of taxes processed and paid on time, by tax category

Tax Category	Paid on Time (Yes)	Not Paid on Time (No)	% Paid on Time
District Revenues & Fees	535	434	55.21%
Excise Duty	642	327	66.25%
Levy on Imported Goods	157	812	16.20%
Personal & Corporate Income Tax	80	889	8.26%
Tax on Gaming Activities	8	961	0.83%
Withholding Taxes	22	947	2.27%
RRA Audit Requirements	396	573	40.87%
Value Added Tax (VAT)	424	545	43.76%

3.2.6.2 Satisfaction on tax payment

The findings revealed that **78.9%** of respondents were **satisfied** with the process of tax payment and meeting set deadlines, highlighting the convenience of digital platforms such as the e-Tax system, timely reminders from RRA, and clear payment procedures.

Table 12: Satisfaction on tax payment

Level of satisfaction with RRA services related to tax payment	Freq.	Percent
Very Dissatisfied	15	1.43
Dissatisfied	38	3.63
Neutral	160	15.33
Satisfied	699	66.10
Very Satisfied	134	12.81
Total	1,046	100.00

3.2.6.3 Challenges encountered during tax payment and deadlines

The findings reveal that nearly all taxpayers (96.3%) reported no challenges in meeting tax payment or deadline requirements, indicating a high level of satisfaction with RRA services. Among the small proportion (3.7%) who faced difficulties, the most common issue was **network or system performance problems (2.4%)**, followed by **short or inflexible deadlines (0.6%)** and **perceived excessive penalties (0.4%)**. Overall, while challenges were limited, the results highlight opportunities to enhance **system reliability**, **deadline flexibility**, and **fairness in penalty administration** to sustain and strengthen taxpayer satisfaction.

Table 13: Challenges encountered associated with tax payment and deadlines

Challenge Category	Frequency	Percentage	Description / Interpretation
No challenge reported ("None", "Everything is fine")	1,007	96.3%	Most taxpayers indicated no difficulty with payment or deadlines.
Network issues	25	2.4%	Main technical challenge affecting timely tax compliance.
Short or inflexible deadlines	6	0.6%	Deadlines sometimes too tight, no extension during downtime.
Unfair penalties	4	0.4%	Some perceive fines as high or disproportionate.

Delayed feedback	2	0.2%	A few reported long wait times.
Poor communication	1	0.1%	Very few noted weak feedback mechanisms.
High or multiple taxes	1	0.1%	Isolated concern over perceived overtaxation.
Total	1,046	100%	

3.2.7 Responding to correspondences, calls and messages

The majority of correspondences are handled through **telephone/call center services (79.25%)** and **email (55.63%)**, showing that these are the most dominant response channels for RRA. Traditional channels such as **hard copy documents (30.68%)** and **social media (15.01%)** are used less frequently, while responses to **formal letters, investigative inquiries and tender clarifications** account for a very small share (<10%). This indicates that RRA's communication with taxpayers is primarily driven by **direct and immediate channels (calls and email)**, with limited reliance on more formal or specialized correspondence mechanisms.

Table 14: Correspondences, calls and messages

Response Channel	Frequency	(%)
Answering incoming calls (Telephone / Call center)	359	79.25
Responding to received messages through RRA Email (info@rra.gov.rw)	252	55.63
Answering to a hard copy document	139	30.68
Responding to received messages through Social Media (Twitter, Facebook, etc)	68	15.01
Responding to a simple letter (no investigations required)	38	8.39
Responding to letters needing investigations with external information	24	5.30
Answering to request for clarification for public tender	21	4.64

3.2.7.2 Challenges associated with responding to correspondences, calls and messages

The findings indicate a **high level of satisfaction** with RRA's responsiveness to correspondences, calls, and messages. A combined **89.6% of respondents** (79.7% satisfied and 9.9% very satisfied) expressed positive views, suggesting that communication channels are generally effective and timely. Only **3.7%** reported dissatisfaction, while **6.9%** remained neutral. Overall, this reflects **strong customer confidence** in RRA's ability to address inquiries and maintain responsive communication.

Table 15: Satisfaction with RRA services related to responding to correspondences, calls and messages

Satisfaction with RRA services related to responding to correspondences, calls and messages	Freq.	Percent
Very Dissatisfied	21	2.2
Dissatisfied	16	1.5
Neutral	72	6.9
Satisfied	834	79.7
Very Satisfied	104	9.9
Total	**1,046**	**100.00**

3.2.7.2 Challenges associated with responding to correspondences, calls and messages

The findings indicate that most respondents (63.86%) did not face challenges in receiving responses to their correspondence, calls, or messages, reflecting generally effective communication and feedback systems within the institution. This suggests that the majority of clients are satisfied with how their inquiries and concerns are handled. However, 36.14% of respondents reported challenges such as delayed responses (5.93%), unanswered calls or emails, and slow or unhelpful services. Other issues included poor system performance, network problems, unclear staff explanations, and ineffective hotlines, pointing to weaknesses in responsiveness and service accessibility. Although these cases represent a minority, they highlight areas requiring improvement in communication efficiency, staff training, and system reliability.

Table 16: Challenges associated with responding to correspondence, calls and messages

Challenge	Frequency	Percent (%)
No challenge encountered	668	63.86
Delay in response	62	5.93
Phone calls not answered	41	3.92
Emails or written messages not answered	26	2.48
Slow or unhelpful service / must visit office	22	2.10
Poor system performance (system delay, slow, EBM issues)	13	1.24
Slow communication / poor hotline (3004 not working)	8	0.76
Network problems	6	0.57
Unclear or insufficient explanations from staff	5	0.48
Staff not helpful / poor customer handling	5	0.48
Problem solved but took too long	3	0.29
Service centers far from clients	2	0.19
Other minor issues (technical, unclear procedures, long waiting times, etc)	11	1.05
Not applicable / Have not requested service	5	0.48
Total	**1,046**	**100.00**

3.2.8 Requesting services related to motor vehicles and motorcycles

The survey found that **26.7% of taxpayers reported requesting motor vehicle or motorcycle-related services** from RRA.

Table 17: Requesting services related to moto vehicles/ motorcycles

Requested some of the services related to moto vehicles/ motorcycles	Freq.	Percent
No	766	73.23
Yes	280	26.77
Total	**1,046**	**100.00**

3.2.8.1 Satisfaction with services related to motor vehicles/ motorcyles

Findings show that a significant majority of respondents (82%) are satisfied with RRA services related to motor vehicles and motorcycles, indicating a generally positive perception. Only a small proportion (4.7%) expressed dissatisfaction, while 13.38% remained neutral, suggesting room for minor improvements to further enhance customer experience.

Table 18: Level of satisfaction with RRA services related to motor vehicles and motorcycle

Level of satisfaction with RRA services related to motor vehicles and motorcycle	Freq.	Percent
Very Dissatisfied	13	1.24
Dissatisfied	36	3.44
Neutral	139	13.38
Satisfied	717	68.56
Very Satisfied	140	13.38
Total	1,046	100.00

3.2.8.2 Challenges associated with services related to motor vehicles and motorcycles

The Customer Satisfaction Survey identified several key challenges faced by taxpayers when requesting services related to motor vehicles and motorcycles. The main challenge associated with RRA services related to motor vehicles and motorcycles is delays in service delivery, reported by 17.2% of respondents. This suggests that many clients experience longer waiting times when accessing these services, which may affect their overall satisfaction and efficiency in completing tax or registration-related processes. System and internet failures were also cited by 7.2% of respondents, highlighting the need to strengthen the reliability of digital platforms used for service delivery. Additionally, limited RRA staff (3.8%) and lengthy administrative procedures (2.9%) were noted as factors contributing to slower service delivery. A smaller proportion (1.9%) mentioned poor communication and unclear guidance, suggesting that while communication issues are less common, they still hinder a smooth customer experience. Overall, the results emphasize the importance of improving service efficiency, strengthening ICT infrastructure, and enhancing communication to address delays and improve customer satisfaction in motor vehicle and motorcycle-related services.

Table 19: Challenges associated with services related to motor vehicles and motorcycle

Challenges associated with services related to motor vehicles and motorcycle	Freq.	Percent
Delays in service delivery	180	17.2
System and internet failures	75	7.2
Limited RRA staff	40	3.8
Length of administrative procedures	30	2.9
Poor communication and unclear guidance	20	1.9

3.2.9 Services related to issuing certificates and forms

Services related to issuing certificates and forms were utilized in the following proportions: EBM usage certificates (22.3%), TIN de-registration certificates (20.2%), and TIN certificates (19.6%) were the most frequently accessed. Other certificates including tax clearance, tax compliance, withholding tax, VAT, and tax arrears certificates also are in demand, reflecting the important role of RRA's certification services in supporting taxpayer compliance and business operations.

Table 20: Issuance of certificates and forms

Type of Certificate / Service	Frequency	Percentage
Issuance of EBM usage certificate	157	22.30
Issuance of TIN de-registration certificate	142	20.17
Issuance of TIN certificate	138	19.60
Issuance of Tax Clearance Certificate	137	19.46
Customs facilitations: AEO (Authorized Economic Operator)	131	18.61
Issuance of Tax Compliance Certificate (Quitus Fiscal)	126	17.90
Issuance of Tax Stamps on Tobacco. Liquors. and Wines	120	17.05
Issuance of a Withholding Tax Payment Certificate	117	16.62
Issuance of VAT certificate	117	16.62
Tax Arrears Certificate (for Public Tender Purpose)	110	15.63

3.2.9.1 Satisfaction on services related to issuing certificates and forms

When all services related to the issuance of certificates and forms are considered together, approximately **63% of taxpayers** expressed satisfaction. Higher satisfaction levels were reported for the issuance of Withholding Tax Payment Certificates (84.80%), EBM usage certificates (80.40%), and Tax Compliance Certificates (Quitus Fiscal) (70.45%).

In contrast, **lower satisfaction levels** were observed for several other services, indicating areas requiring improvement – particulary **VAT certificates** (**42.16%**), **TIN de-registration certificates (39.58%),** and **Tax Arrears Certificates for public tender purposes (29.25%)**.

Table 21: Taxpayer satisfaction (%) with Issuance of Certificates and Forms

Satisfaction on issuance of certificates and forms	I don't know	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
Customs facilitations: AEO (Authorized Economic Operator	46.18	0.67	2.96	10.61	41.59	45.03
Issuance of a Withholding Tax Payment Certificate	30.4	0.29	3.44	14.24	39.77	45.03
Issuance of EBM usage certificate	7.55	0.29	2.2	5.16	37.76	42.64
Issuance of Tax Clearance Certificate	7.27	0.38	2.1	9.85	35.37	30.78
Issuance of Tax Compliance Certificate (Quitus Fiscal)	18.45	0.57	3.73	11.09	34.89	35.56
Issuance of Tax Stamps on Tobacco. Liquors. and Wines	54.78	0.29	3.35	12.33	33.75	17.88
Issuance of TIN certificate	6.21	0.19	2.2	4.78	29.64	24.67

Satisfaction on issuance of certificates and forms	I don't know	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
Issuance of TIN de-registration certificate	22.66	0.67	5.45	16.92	23.52	16.06
Issuance of VAT certificate	16.35	0.19	2.96	10.04	23.14	19.02
Tax Arrears Certificate (for Public Tender Purpose)	39.29	0.38	2.49	15.68	15.77	13.48

3.2.9.2 Challenges associated with issuing certificates and forms

The Customer Satisfaction Survey revealed that taxpayers encountered several challenges when requesting services related to the issuance of certificates and forms such as tax clearance certificates, TIN certificates and exemption letters. Results reveal that the **main challenge faced by taxpayers** in requesting certificates and forms from RRA is **delay in service delivery,** mentioned by more than **13.8% of respondents** (either as delays in service provision or in feedback/response). System and network issues are also notable, accounting for about **2.1%**, while a smaller proportion reported **long queues, bureaucracy, or inadequate staff**. Issues with staff attitude and high fines were raised, but only by a few respondents. Overall, service delivery is viewed positively by most taxpayers.

Table 22: Challenges associated with issuing certificates and forms

Challenges associated with issuing certificates and forms	Frequency	Percent
Delay in service provision (general): delays in issuing certificates, responses or approvals (including TIN, quitus fiscal, EBM, and other documents)	120	11.46
Delay in receiving feedback/response	25	2.39
System/network problems: slow system, breakdowns, poor internet, or low connectivity	22	2.10
Other specific complaints related to denial of quitus fiscal, rejection due to missing documents, errors in tax clearance, difficulties with closing TIN, and purchase codes, etc.	10	0.95
Few staff / long queues: shortage of staff compared to service demand, and long waiting lines	7	0.67
Being sent back and forth ("bureaucracy"): unnecessary procedures, repeated visits, or being referred without solutions	6	0.57
Staff attitude leading to poor customer care, rudeness or lack of adequate explanation	5	0.48
High fines / penalties: fines considered excessive or unfair	3	0.29

3.2.10 Registration and de-registration services

The survey found that **42.93% of taxpayers reported requesting tax** registration and de-registration services.

Table 23: Taxpayers requesting registration and de-registration services

Taxpayers requesting registration and de-registration services	Freq.	Percent
No	597	57.07
Yes	449	42.93
Total	1,046	100.00

3.2.10.1 Satisfaction with registration and de-registration services

The findings in Table 24 show that most taxpayers are satisfied with RRA's registration and de-registration services. **72% of taxpayers** expressed satisfaction, reflecting an overall **good level of satisfaction** with RRA's service delivery in these areas. High levels of satisfaction were recorded for business de-registration (81.93%) and de-registration from local government taxes (76.29%), indicating that these processes are generally smooth and efficient. Similarly, obtaining a Taxpayer Identification Number (TIN) also received favorable ratings from most respondents. However, satisfaction levels were lower for registration related to local government taxes and for quarterly VAT and PAYE registration, where only about half of respondents expressed satisfaction. This suggests that while RRA has made strong progress in simplifying registration and de-registration, further improvements are needed in coordination with local governments and in enhancing clarity and efficiency for specific registration categories.

Table 24: Taxpayer satisfaction (%) with registration and de-registration services

Taxpayers satisfied with registration and de-registration services	I don't know	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
Business De-registration	14.53	0.19	4.02	19.5	41.87	40.06
De-registration from Local Government Taxes	19.02	4.02	9.94	19.5	36.23	40.06
Registration & Acquisition of a Taxpayer Identification Number (TIN)	8.22	0.19	2.87	6.79	36.23	30.88
Registration & Acquisition of a Taxpayer Identification Number (TIN) for Local Government Taxes	19.02	4.02	4	9.4	14.53	36.23
Registration under Quarterly Payment of VAT & PAYE	14.53	0.19	4.02	14.15	14.53	36.23

3.2.10.2 Challenges related to Taxpayer registration and de-registration

The Customer Satisfaction Survey revealed that taxpayers encountered several challenges while requesting taxpayer registration and de-registration services. The most frequently cited issue in registration and de-registration services was **delay in service provision**, affecting about **5.3% of respondents,** followed closely by **delays in removal of the taxpayer from the taxpayer registry list** (4.6%). This latter challenge often led to taxpayers being charged for taxes even after officially closing their businesses.

Table 25: Challenges related to taxpayer registration and re-registration

Challenges related to taxpayers registration and re-registration.	Frequency	Percent
Delay in service provision (general): long waiting time for registration/ deregistration, late feedback, slow processes	55	5.26
Delays in deregistration/removal from taxpayer list: taxpayers continue to be charged even after requesting to be removed from taxpayer list	48	4.59
System/network/technical problems: slow system, poor internet, breakdowns	9	0.86
Few staff / long queues: many taxpayers but few officers, causing long lines and waiting	5	0.48
Being sent back and forth / bureaucracy: repeated visits, unnecessary referrals, "gusiragizwa"	4	0.38
Lack of clear information/explanation: insufficient guidance on required documents or unclear feedback	4	0.38
Other specific complaints: difficulties with closing a second TIN, rejection due to missing documents, errors in processes, etc.	4	0.38
Staff/customer care concerns: poor communication, not attentive to taxpayer needs	2	0.19
High fines / penalties: fines imposed despite closure or deregistration delays	2	0.19

3.2.11 VAT Refund and installment facility

The findings indicate that the most frequently requested service category related to VAT refunds and installments is the **installment payment facility (20.27%)**, followed by **VAT refunds for privileged persons (15.2%)**. Requests for **VAT refunds among large taxpayers (13.19%), small taxpayers (13.19%), and investment certificate holders (13%)** are nearly equal, while **medium taxpayers' VAT refund requests (9.46%)** are the least frequent. This shows that taxpayers place the highest priority on flexible payment options with VAT refund requests being common but varying slightly across taxpayer categories.

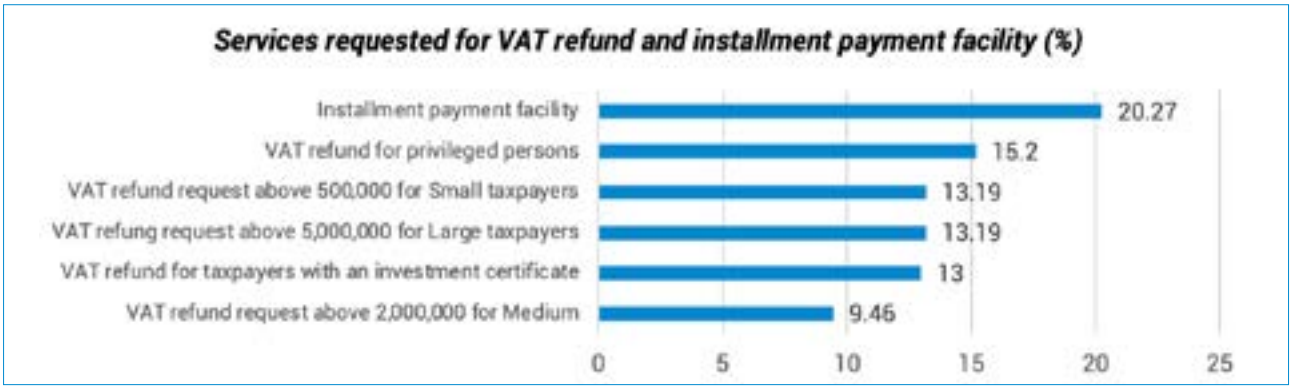


Figure 7: Requested services related to VAT refund and installment facility

3.2.11.1 Satisfaction on VAT refund and installment facility services

Taxpayers expressed moderate to high satisfaction with RRA's VAT refund and installment payment services. When all categories are combined, approximately **58% of taxpayers** expressed satisfaction with VAT refund and installment payment services, indicating a **moderate overall satisfaction level** with room for improvement, especially in refund processes for medium and large taxpayers.

Table 26: Taxpayer Appreciation (%) with VAT Refunds and Installment Payment Facility

Satisfaction with VAT Refunds and Installment Payment	I don't know	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
Installment payment facility	13.67	1.05	7.36	12.14	33.27	32.50
VAT refund for privileged persons	19.98	1.63	6.31	15.01	33.94	23.14
VAT refund for taxpayers with an investment certificate	23.42	1.43	5.93	16.83	29.16	23.23
VAT Refund request above: 500 000 for Small Taxpayers	35.18	1.63	7.27	18.45	21.61	15.87
VAT Refund request above 2 000 000 for Medium Taxpayers	43.88	2.58	4.59	21.89	17.30	9.75
VAT Refund request above 5 000 000 for Large Taxpayers	46.65	1.82	5.07	22.08	15.77	8.60

3.2.11.2 Challenges associated with VAT Refund and installment facility

The survey highlighted several challenges faced by taxpayers when requesting services related to VAT refund and the installment facility. The most significant challenge for taxpayers in VAT refunds is **delay in receiving refunds**, reported by about **22% of respondents**. Many mentioned that refunds can take **over a year or even up to three years** without clear timelines or consistent communication from RRA. Smaller shares of respondents highlighted **weak communication/feedback**, **system problems**, **bureaucracy**, and **lack of clear requirements**. Some also raised concerns about **fines being imposed even as refunds were delayed**.

Table 27: Challenges or complaints encountered while requesting VAT refund services

Challenges or complaints encountered while requesting VAT refund services	Frequency	Percent
Delay in VAT refunds (general): long waiting times, Refund taking months or years, no clear timeline given	230	22.0
Delay in response / feedback: late replies to follow-up requests, weak communication	18	1.7
Bureaucracy / repeated visits: having to go in person or repeatedly remind RRA for refunds	7	0.7
Lack of clear information / unclear requirements: taxpayers not informed on required documents or refund conditions	6	0.6
High fines / penalties: heavy fines when taxpayers delayed payment, even while waiting for refunds	6	0.6
System/technical problems: system breakdowns, poor internet, and errors with EBM	5	0.5
Other specific complaints: errors in audit, rejection of refund, difficulties due to suppliers not paying, unnecessary requirements	5	0.5
Staff/customer care concerns: staff not attentive, ignoring requests, and poor communication	4	0.4

Challenges or complaints encountered while requesting VAT refund services	Frequency	Percent
Few staff / long queues: limited staff compared to demand and long waiting lines	2	0.2

3.2.12 Services related to EBM

RRA's Customer Satisfaction Survey revealed that taxpayers actively engage with a broad range of services related to Electronic Billing Machines (EBMs), reflecting the critical role of EBMs in Rwanda's tax compliance framework. Findings reveal that the majority of taxpayers primarily request **EBM activation (65%)** and **software certification (50%)**, highlighting the critical need for initial setup and validation services. Significant demand also exists for **technical support (37%), assistance with sales/purchase records (31%)**, and **troubleshooting (23%)**, hence reflecting ongoing operational challenges. Less frequent requests such as software shifting or invoice facilitation indicate occasional but important specialized support needs to ensure smooth EBM system functionality.

Table 28: Requested services related to EBM

Services related to EBM	Frequency	Percentage
EBM Activation	681	65.11
Certification of traders software	527	50.38
General technical support for EBM V2	387	37.00
Request for EBM sales/ purchases in system	324	30.98
Technical assistance for EBM with technical problems	241	23.04
Computer/laptop containing EBMV2 software gets permanently damaged or stolen	205	19.60
Deactivation of EBM Machine (Damaged)	171	16.35
Request for changing from phone to computer EBM software/Online EBM/POS machine	139	13.29
Request to shift from EBM 2.0 to EBM 2.1 software/Online EBM	126	12.05
Shifting EBM V2 Software from one Computer to another	123	11.76
Request for external support on EBM installation and training	115	10.99
Request for EBM original invoice when a taxpayer has printed a copy	103	9.85
Re-installation of EBM V2 when a computer gets damaged or needs to be repaired	90	8.60
Request for facilitation on invalid date on the invoice	78	7.46
Request for the Backup of the EBM software for computer/device Repair	72	6.88
Request for facilitation to declare the invoice manually that were not reported	71	6.79
EBM Machine De-activation / Suspension	65	6.21
Request for EBM2.1	60	5.74
Shifting from suspended due to de-registration to re-installation when re-open	13	1.24

3.2.12.1 Satisfaction on services related to EBM

The findings indicate a high level of satisfaction with RRA services related to EBM, with 84.2% of respondents reporting being satisfied. Only a small proportion expressed dissatisfaction (2.1%) while 23.8% remained neutral, highlighting that EBM-related services are generally perceived positively by taxpayers.

Table 29: Satisfaction on services related to EBM

Satisfaction level with services received from RRA related to EBM	Freq.	Percent
Very Dissatisfied	2	0.19
Dissatisfied	20	1.91
Neutral	144	13.70
Satisfied	865	82.77
Very Satisfied	15	1.43
Total	**1,046**	**100.00**

3.2.12.2 Challenges associated with services related to EBM

The Customer Satisfaction Survey identified several challenges taxpayers faced when requesting services related to Electronic Billing Machines (EBMs). The main challenge taxpayers face with EBM services is delay in service provision and technical problems, together accounting for nearly 23.4% of respondents. Respondents also reported technical issues often requiring them to travel to Kigali for resolution. 5.7% pointed out the lack of sufficient training (which makes it difficult to properly use the system). Some mentioned that EBM-related taxes and percentages are too high and burdensome for small businesses.

Table 30: Challenges encountered while requesting services related to EBM

Challenges encountered while requesting services related to EBM	Frequency	Percent
Delay in service provision (general): delays in receiving EBM devices, accessories, activation, or service response	90	8.60
Technical/system problems with EBM: frequent breakdowns, system slowness, blocked invoices, printing errors, code errors, frequent changes in product naming, and connection failures	85	8.13
Delays in support / late technician response: waiting long for RRA technicians, few technicians available, and unresolved cases	70	6.69
Lack of training / low knowledge on EBM use: insufficient training, lack of guidance, difficulty using EBM without support	60	5.74
High tax/charges linked to EBM: EBM taxes/percentages considered too high (18%, 6%, etc.) and burdening small businesses	40	3.82
Bureaucracy / repeated visits: having to return to RRA multiple times, being referred back and forth without quick solutions	15	1.43
Other specific complaints: difficulty with EBM versions, stock input errors, suppliers' issues, fines due to unreported invoices, and mismatch between actual sales and EBM reports	15	1.43

Language barrier / system usability issues: EBM in foreign languages, confusing interface leading to mistakes	10	0.95
Staff/customer care concerns: uncooperative staff, late responses, calls unanswered	8	0.76

3.2.13 Services related to decentralized taxes

The survey found that 56.8% of taxpayers reported requesting services related to decentralized taxes while 43.2% had not. This indicates that more than half of the respondents actively engaged with decentralized tax services, highlighting their importance within the overall taxpayer service portfolio.

Table 31: Requesting services related to decentralized taxes

Requestede services related to decentralized taxes	Freq.	Percent
Yes	594	56.79
No	452	43.21
Total	**1,046**	**100.00**

The most requested service related to decentralized taxes is **declaration of trading license tax (39.1%)**. followed by **registration for trading license tax (28.7%)** and **easy installment payments (25%)**, indicating that taxpayers primarily need support with licensing and payment facilitation. Services such as **registration for property tax (19.2%)** and **de-registration for decentralized taxes (13.7%)** are moderately requested, while **registration for rental income tax (6.1%)** and **suspension of tax on rented houses (4.5%)** are the least requested, showing lower demand for these specialized services.

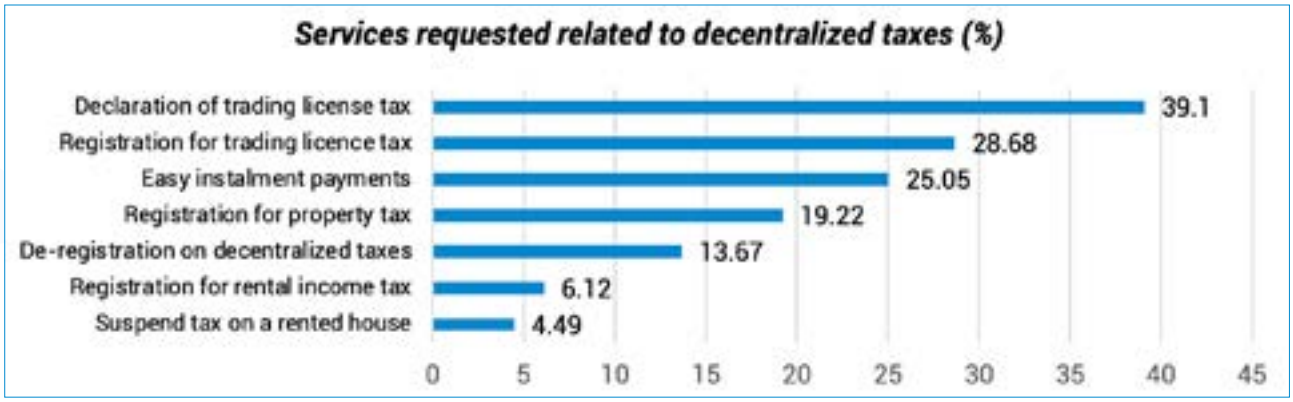


Figure 8: Services requested related to decentralized taxes

3.2.13.1 Satisfaction on services related to decentralized taxes

The findings show a high level of satisfaction with RRA services related to decentralized taxes (74.1%). Only 1.6% expressed dissatisfaction while 24.6% remained neutral, indicating that decentralized tax services are generally well-received by taxpayers.

Table 32: Satisfaction on services related to decentralised taxes

Satisfaction level with services received from RRA related to Decentralized Taxes	Freq.	Percent
Very Dissatisfied	7	0.67
Dissatisfied	10	0.96

Neutral	257	24.54
Satisfied	759	72.59
Very Satisfied	13	1.24
Total	**1,046**	**100.00**

3.2.13.2 Challenges related to decentralized tax services

The findings suggest that for **decentralized taxes**, the overall customer experience is largely positive, as **76.5% of respondents reported no challenges** in their interactions with RRA services. This reflects growing efficiency in tax administration and improved accessibility at local levels. However, the **23.5% who experienced challenges** point to areas requiring attention within decentralized tax collection systems. The most cited issue, **service delays (7.6%)**, may reflect slow approval processes or coordination gaps between central and local tax offices. Therefore, improving **process efficiency, staff professionalism, system reliability, and communication** within decentralized tax administration is essential to ensure equitable and consistent service delivery across all regions.

Table 33: Challenges related to decentralised taxes

Category of challenge	Frequency	Percentage (%)
No Challenge Reported	800	76.5
Service Delays (prolonged approval processes)	80	7.6
Errors or Unjust Tax Arrears	35	3.3
Poor Customer Service (lack of professionalism or disrespectful treatment from staff)	30	2.9
Delays in providing positive feedback	26	2.5
Network and System Problems (Slow or unreliable internet connection)	25	2.4
Complex / Bureaucratic Procedures (Lengthy processes, referrals between multiple offices)	25	2
Communication Challenges (Inadequate information or unclear guidance on tax procedures and policies)	10	1
Staff Shortage / Long Queues	10	1
Unethical Behavior	5	0.5
Total	**1,046**	**100**

3.2.14 Customs services

The findings indicate that only 17.5% of taxpayers reported requesting services from the Customs department, while the vast majority (82.5%) had not. This suggests that customs services are accessed by a relatively small segment of taxpayers compared to other RRA services.

Table 34: Requested services related to Customs Services Department

Requested some of the services related to Customs Services Department	Freq.	Percent
No	863	82.50
Yes	183	17.50
Total	1,046	100.00

The findings show that a wide range of customs services are requested from RRA, with the most frequently accessed services being motor vehicle registration & issuance of number plates (16.9%), certificate of origin (11.4%), and scanning cargo under special regime facilities (9.9%). Other notable services include processing of customs import declarations (7.7%), customs exemptions for other goods (6.7%), and licensing of vehicles for transit of goods (5.5%). This indicates that RRA customs services are diverse, but usage is concentrated on core operational services like vehicle registration certificates and cargo processing.

Table 35: Requested RRA customs services

Requested RRA customs services	Frequency	Percentage
Motor Vehicle Registration & Issuance of Number Plate	177	16.92
Certificate of Origin	119	11.38
Special regime facility: Scanning cargo	103	9.85
Processing of customs import declaration	80	7.65
Customs Exemptions for other goods	70	6.69
Licensing Vehicles for transit of goods	57	5.45
Application for duty remission	52	4.97
Processing of customs export declaration	49	4.68
Licensing of bonded warehouse Operators	47	4.49
Exemption of motor vehicle	33	3.15
Special regime facility: Motor vehicles entry cards	32	3.06
Change of destination	31	2.96
Extension of entry card	31	2.96
Offloading on truck (dechargement sur camion)	31	2.96
Remittance of overpaid taxes	28	2.68
Request for temporary importation	25	2.39
Offloading and Re-loading (Dech-Rech)	25	2.39
Exemption of Passenger's Baggage and personal effects that the passenger has owned and used	23	2.20
Change of ownership	20	1.91
Simplified declaration	15	1.43
Request for advance rulings	15	1.43

Request for copy of customs statistics: Exports, Imports, Transit	14	1.34
Request for hard copy of customs documents	14	1.34
Response to the appeal	6	0.57

3.2.14.1 Satisfaction with customs services

The survey findings show that overall satisfaction with customs services at RRA is moderate and marked by a high level of uncertainty among taxpayers. When all customs service indicators are combined, approximately **48% of taxpayers** expressed satisfaction, indicating a **moderate overall satisfaction level** with customs services, with significant room for improvement in efficiency, transparency, and customer support.

Table 36: Taxpayer Satisfaction with Custom

Satisfaction with customs services	I don't know	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Special regime facility: Scanning cargo	57.07	0.1	1.91	16.54	25.14	16.06
Certificate of Origin	56.88	0.1	2.01	15.87	21.41	15.01
Remittance of overpaid taxes	56.12	0.38	1.43	13.38	21.32	13.77
Customs Exemptions for other goods	55.35	0.1	1.53	13.19	20.75	13.86
Application for duty remission	54.68	0.1	1.24	13.19	20.27	13.48
Validation of Transit declaration (T1)	54.11	0.38	1.53	13.96	20.08	14.72
Request for advance rulings	53.92	0.29	1.53	14.15	19.79	15.01
Request for temporary importation	53.82	0.19	2.58	15.11	19.5	14.24
Processing of customs import declaration	53.73	0.1	0.96	13.58	19.22	11.38
Licensing Vehicles for transit of goods	53.73	0.1	2.01	13.58	19.12	14.15
Licensing of bonded warehouse operators	53.63	0.19	1.72	15.11	19.02	12.62
Change of destination	53.35	0.29	1.91	14.34	18.83	19.02
Change of ownership	52.96	0.1	1.24	14.15	18.55	13
Simplified declaration	52.87	0.1	0.86	12.91	18.36	10.33
Special regime facility: Motor vehicles entry cards	52.1	0.48	0.38	9.18	18.26	13.48
Offloading on truck (Dechargement sur camion)	52.1	0.19	1.72	14.24	18.26	11.76
Licensing of Customs agent	52.01	0.1	1.43	11.66	18.16	11.95
Processing of customs export declaration	51.72	0.19	1.05	13.29	18.16	15.97
Request for copy of customs statistics: Exports, Imports, Transit, etc.	51.63	0.19	1.24	12.14	17.78	13

Exemption of Passenger's Baggage and personal effects that the passenger has owned and used	51.34	0.1	0.67	12.81	17.5	12.33
Offloading and Re-loading (Dech-Rech)	50.57	0.29	1.34	13.19	17.4	12.72
Extension of entry card	49.9	0.57	1.43	14.34	16.16	13.19
Response to the appeal	48.66	0.19	0.67	9.27	15.97	12.33
Request for hard copy of customs documents	48.09	0.29	2.29	15.2	14.24	10.9
Exemption on motor vehicle	47.71	0.57	2.77	12.52	13.38	10.99

3.2.14.2 Challenges associated with customs services

The Customer Satisfaction Survey revealed that taxpayers faced several challenges when requesting customs services, including delays in the clearance of goods due to limited number of staff at customs posts and sealing of goods, unclear or inconsistent information regarding documentation requirements, and difficulties navigating complex customs procedures. For customs services, the **biggest challenge is delay in service provision,** as reported by about **16% of respondents**. This includes goods being held up at customs, seals not removed on time, and lengthy clearance processes.

Table 37: Challenges while requesting customs services

Challenges while requesting customs services	Frequency	Percent
Delay in service provision (general): long waiting times at customs, delayed clearance, slow processes, goods taking too long to be released	170	16.3
Seals-related delays: goods sealed unnecessarily, long delays in removing seals, and slowing down clearance	12	1.1
Delays in feedback / response: late responses to inquiries or requests for customs services	9	0.9
High or unclear taxation: high import duties, double taxation, unclear or fluctuating tax rates	8	0.8
Other specific complaints: lack of access to declaration system, errors in arrears, issues with suppliers, rejection due to documents	8	0.8
Staff attitude / poor customer service: corruption, rude communication, lack of urgency in handling taxpayers' concerns	7	0.7
Being sent back and forth / bureaucracy: too many steps in clearance, unnecessary referrals, complicated procedures	6	0.6
System / technical problems: customs system slowness, Irembo issues, and connection failures	6	0.6
High costs of clearance: excessive charges during customs clearance and costly procedures	6	0.6
Few staff / long queues: limited staff at customs points, causing long vehicle queues and waiting times	5	0.5

3.2.15 Awareness of RRA reforms and initiatives

The Rwanda Revenue Authority's Customer Satisfaction Survey revealed varied levels of awareness about RRA reforms and initiatives among taxpayers. The survey results show that the most widely recognized RRA reforms are E-Payment via bank transfers (74.7%), Electronic Billing Machines (73.7%), and payment of taxes using mobile money (69.5%), confirming the strong uptake of digital payment solutions. More than half of taxpayers also reported using M-declaration (57.3%), while moderate levels of usage were observed for the Single Window System (42.3%) and E-filing (38.2%). In contrast, relatively few taxpayers reported using Mobi Cash (25.2%), motor vehicle ownership transfers (13.5%), One-stop border posts (12.3%), Blue Channel (9.4%) or the Single Customs Territory (9.2%). These patterns suggest that while digital payment and declaration systems have been widely embraced, customs-related and cross-border facilitation tools remain limited to narrower segments of taxpayers, particularly importers and exporters.

Table 38: Awareness of RRA reforms and initiatives

SN	RRA reforms and initiatives	Frequency	Percentage
1	E- payment (Money transfer from your bank account to RRA)	781	74.67
2	Electronic billing machine (EBM)	771	73.71
3	Payment of taxes using mobile money	727	69.50
4	M-declaration	599	57.27
5	Single window system	442	42.26
6	E- filing	399	38.15
7	Tax payment through mob cash	264	25.24
8	Motor vehicles ownership transfers	141	13.48
9	One-stop boarder post	129	12.33
10	Blue Channel	98	9.37
11	Single customs territory	96	9.18

The survey highlights that while many taxpayers are well informed about Rwanda Revenue Authority's technological reforms and initiatives, there remains an opportunity to intensify outreach and education efforts to ensure broader awareness and utilization, ultimately enhancing compliance and customer satisfaction.

3.2.16 Channel used to request RRA services

The results of the survey show that taxpayers use a variety of channels to request RRA services, reflecting both digital and traditional preferences. The most common was physical visits to RRA offices, used by 69.5% of respondents, while 30.5% engaged through social media platforms like X, Facebook, and Instagram. The RRA website (25.6%) and telephone (25.4%) were also widely used for service access and inquiries. Email communication accounted for 13.48%, and 6.6% used SMS/USSD services, particularly useful for those with limited internet. Additionally, 9.08% used other channels, highlighting the need for continued investment in multi-channel accessibility.

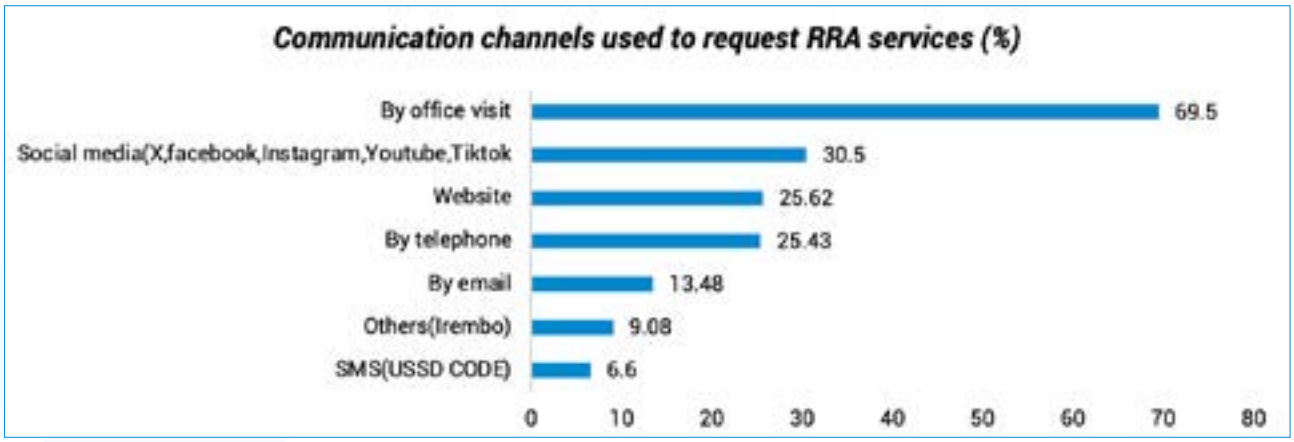


Figure 9: Communication channels used to request RRA services

3.2.17 Time taken to get RRA feedback

The findings revealed that 55.07% of taxpayers received feedback from RRA within 1–5 working days, particularly when using formal channels like email, phone, or the RRA website. However, 19.69% reported waiting up to a week, with informal channels such as social media showing slower or inconsistent response rates. In-person visits yielded faster results in urgent cases, but feedback times varied based on issue complexity or department. These findings suggest the need for RRA to standardize response timelines and improve consistency across all platforms.

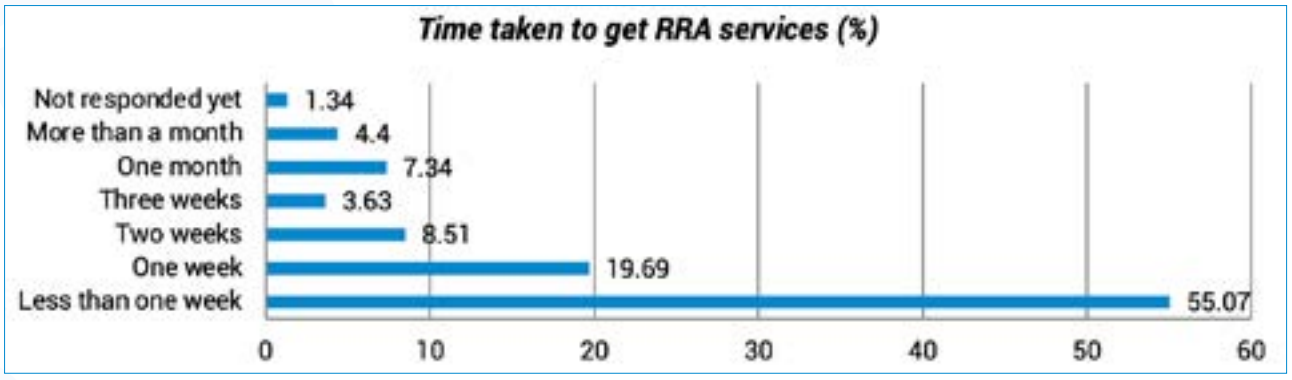


Figure 10: Time taken to get RRA services

3.2.18 Satisfaction with the last interaction with RRA

The survey shows that 97.9% of taxpayers were moderately satisfied with their last interaction with RRA, acknowledging their needs were somewhat met but with room for improvement. Only 1.72% were satisfied, appreciating timely and helpful responses, while 0.1% were very satisfied, citing quick issue resolution. A small 0.29% reported being dissatisfied, mainly due to delays or unresolved queries. Overall, the findings indicate moderately positive experiences with RRA service points, though enhancements are needed.

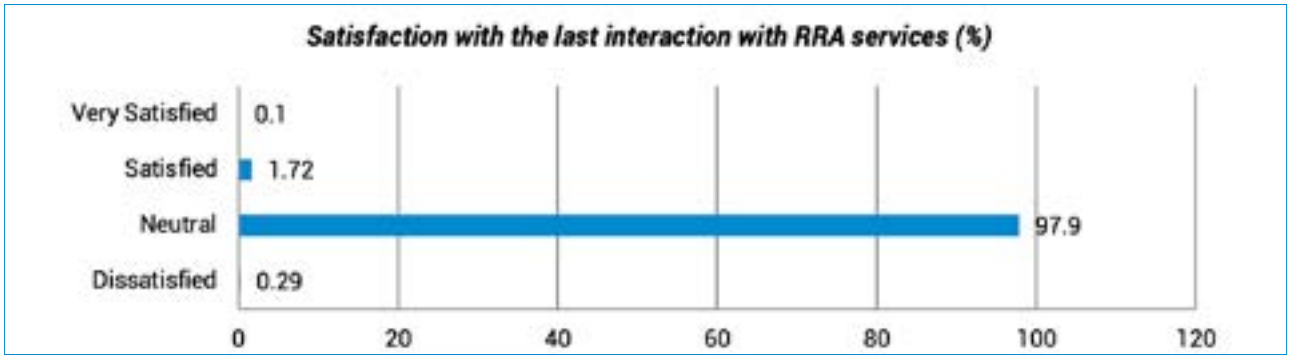


Figure 11: Satisfaction with the last interaction with RRA services

3.2.19 Technologies used to fulfil tax obligations

The survey assessed not only the uptake of RRA technologies but also how taxpayers perceive their contribution to easily fulfilling tax obligations. Respondents were asked whether each tool negatively or positively affected their operations (Table 38). Overall, the majority of taxpayers reported **positive impacts** from digital systems in fulfilling tax obligations, with positive impacts expressed for **E-Payment (87.1%)**, **E Filing (84.5%)**, and **Electronic Billing Machines (78%)**. Mobile tax payments and the Single Window System also received strong positive ratings. By contrast, tools like the **Blue Channel, Mobi Cash, and motor vehicle ownership transfers** recorded lower perceived impact, with many respondents either neutral or unfamiliar with them.

Table 39: Taxpayers' perceptions (%) of the contribution of RRA technologies on fulfilling tax obligations

Perception on impact of RRA technologies toward fulfilling tax obligations	I don't know	Negatively impacted	Negatively impacted to great extent	No impact at all	Positively impacted	Positively impacted to great extent
Single window system	9.75	1.15	0.38	11.28	34.99	42.45
M-declaration	13.19	0.29	0.10	7.07	32.60	46.75
Blue Channel	60.04	0.38	0.19	7.74	18.74	12.91
Single customs territory	61.28	0.57	0.19	8.51	17.88	11.57
One-stop boarder post	59.08	0.29	0.10	8.51	18.26	13.77
Electronic Billing Machine (EBM)	10.61	2.68	1.05	7.65	34.61	43.40
E- filing	7.36	0.29	0	7.84	37.95	46.56
E- payment (Money transfer from your bank account to RRA account)	5.54	0.19	0	7.17	30.98	56.12
Tax payment through mobile money	12.81	0.48	0.19	9.46	27.63	49.43
Motor vehicle ownership transfers	57.46	0.86	0.48	8.22	18.64	14.34

3.2.20 Effectiveness of all of RRA's customer services

The survey shows that 62.2% of taxpayers' view RRA's customer services as effective, citing professionalism and responsiveness. About 33% remained neutral, indicating mixed or limited experiences. Only 5.4% found services ineffective, mainly due to delays and poor communication. These findings highlight strong performance with room for improvement in consistency and follow-up.

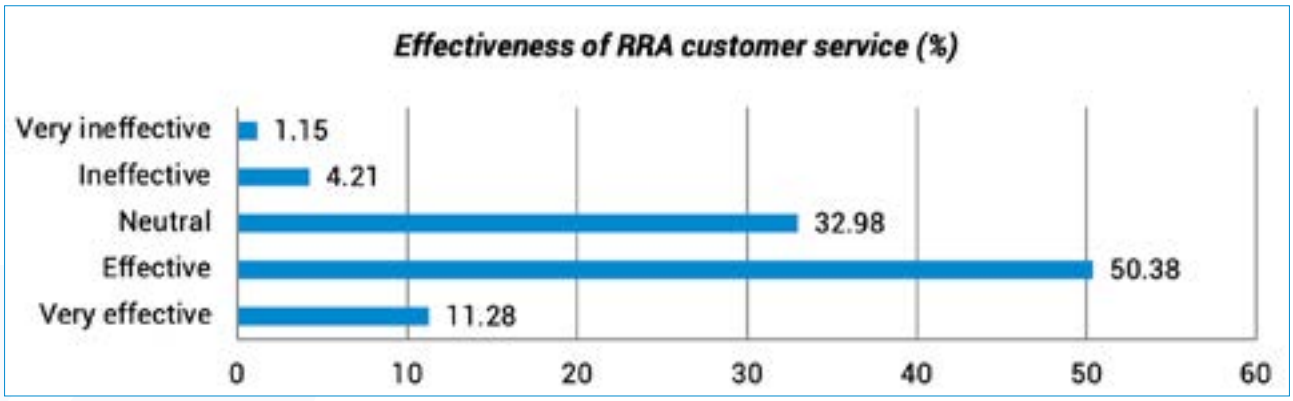


Figure 12: Effectiveness of RRA customer service

3.2.21 Recommendations for RRA service improvement

In light of the survey results, recommendations include enhancing communication through timely updates via SMS, email, and social media, improving customer service responsiveness, and investing in staff training to strengthen taxpayer support. Simplifying digital platforms and enabling better remote access can boost service accessibility. A strong feedback and monitoring system is also advised to ensure accountability and continuous improvement.

3.3. Fairness and public trust in RRA services

The survey showed strong approval of system accessibility, with many taxpayers finding e-Tax, E-Payment and EBM platforms user-friendly and reliable. However, concerns were raised about occasional technical issues and challenges faced by users in rural areas or with limited digital literacy. In terms of fairness, participants generally agreed that tax systems are applied uniformly, reinforcing trust in RRA's integrity. Satisfaction with staff conduct was also high, with taxpayers appreciating the professionalism, courtesy, and equitable treatment received. Confidence in RRA's organizational image remains strong, though some respondents highlighted concerns over delayed responses and bureaucratic hurdles. To build on these strengths, RRA is encouraged to expand outreach, improve communication, and enhance responsiveness across all service channels.

3.3.1 Taxpayers' level agreement on RRA improving system accessibility

The survey shows strong approval of system accessibility. **89.1% of respondents agreed that RRA continuously seeks to improve its systems**. Similarly, satisfaction with ease of making tax payments and filing tax returns stood at **91.8%** and **91.2% respectively**, reflecting positive experiences with user-friendly digital platforms (Table 39).

Table 40: Taxpayers' level of agreement (%) with statements on system accessibility improvement

Statements on RRA improving system accessibility	I don't Know	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
RRA always seeks for ways to improve on their systems	2.39	0.29	1.63	6.69	40.92	48.09
RRA has made tax payment systems easy	1.24	0.19	2.01	4.68	45.89	45.98
RRA has made it easy to file tax returns	1.82	0	1.43	5.54	43.69	47.51

3.3.2 Taxpayers' level of agreement with RRA conduct and equity standards

The survey results demonstrate strong public approval of RRA conduct and commitment to equity. For instance, **77.4% of respondents agreed that RRA effectively educates taxpayers on their obligations** through awareness campaigns, training sessions, and digital content. In terms of fairness, **68.1% agreed that RRA applies tax laws consistently across taxpayer categories,** although 9.1% raised concerns about leniency toward larger businesses. Similarly, **67.4% felt that RRA services are equally accessible regardless of location or taxpayer status,** though some rural participants reported limited access and longer wait times.

Corporate social responsibility was also recognized with **67% acknowledging RRA's involvement in community support initiatives** such as education sponsorships and health campaigns. Additionally, 65.1**% of taxpayers agreed** RRA ensures equitable treatment for all taxpayers**, and 65.2% confirmed that employees are helpful.** While these findings reflect strong trust in staff professionalism, respondents suggested the need for more consistent service across branches and more proactive follow-up for complex cases (Table 40).

Table 41: Taxpayers' level of agreement (%) with statements on RRA conduct and equity

RRA conduct and equity statements	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
RRA educates their customers on their tax obligations	0.57	6.02	15.97	60.42	17.02
RRA applies tax laws consistently across all taxpayer categories	0.86	7.17	23.90	51.63	16.44
RRA services are equally accessible to taxpayers regardless of their location	0.67	8.32	23.61	52.20	15.20
RRA is involved in corporate social responsibility activities	0.10	2.39	14.53	50.10	32.89
RRA ensures equitable treatment for all taxpayers	1.15	9.46	24.28	49.90	15.20
Employees of RRA are helpful	1.43	7.46	25.91	49.71	15.49

3.3.3 Taxpayers' level of agreement with statements on organizational image and trust

Survey findings reveal that **79.6% of respondents agreed that RRA has a good reputation,** and **81.8% expressed trust in RRA as an institution,** citing transparency and consistent service. **65.2% agreed** that RRA professionally discharges its mandate on time, though **11.3% noted delays,** especially in decentralized offices. Respect for the institution is strong, with **91.0% of respondents acknowledging RRA's integrity and national role**.

Table 42: Taxpayers' level of agreement (%) with statements on organizational image and trust

Statements on organizational image and trust	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
RRA has a good reputation in Rwanda	1.24	5.74	13.38	41.11	38.53
RRA is an organization that I can trust	0.76	4.40	13.00	49.33	32.50
RRA is a reliable organization	1.63	0	9.18	47.04	42.16
RRA professionally discharges its mandate in terms of timeline	0.76	10.52	23.52	42.93	22.28

Statements on organizational image and trust	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
RRA cares about what is important to me	1.82	13.19	28.20	41.87	14.91
RRA has earned my respect as a public institution	0.19	1.05	7.74	48.95	42.07
RRA is a flexible organization	0.38	1.63	13.58	55.26	29.16
RRA has excellent leadership	0.29	2.68	20.36	47.04	29.64

3.3.4 Taxpayers' level of agreement with Customer care and staff conduct standards

The survey shows that taxpayers widely agreed that RRA staff are professional (72.5%) and knowledgeable (77.2%). Moreover, 49.0% of taxpayers agreed that RRA staff respond promptly to queries, though 26.8% remained neutral, indicating inconsistent experiences. Similarly, 49.4% felt staff strive to exceed expectations, while others were neutral or disagreed, pointing to opportunities for a more proactive customer-focused approach. The presence of neutral and negative responses suggests the need for ongoing training and improved soft skills to ensure consistent courteous service delivery.

Table 43: Taxpayers' level of agreement (%) with statements on customer care and staff conduct

Statements on customer care and staff conduct	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
RRA staff respond to customers' queries and problems promptly	3.15	21.03	26.77	40.15	8.89
RRA staff strive to exceed customers' expectations	1.91	16.16	32.50	39.48	9.94
RRA staff are professional	1.43	6.21	19.89	53.82	18.64
RRA staff are knowledgeable	0.38	5.26	17.11	53.73	23.52

3.3.5 Taxpayers' level of agreement with statements on support services

The survey results highlight a mix of positive perceptions and ongoing concerns regarding RRA's support services. **Nearly three-quarters (72.6%) agreed that RRA is committed to supporting long-term business growth**, particularly through tax education and compliance assistance. In addition, the **appeals process received favorable ratings,** with **56.4% of taxpayers agreeing it is handled professionally** and **56.7% agreeing it is handled transparently**. In contrast, **43.2% of taxpayers agreed that RRA ensures prompt payment of VAT refunds and other monies owed,** which reflects growing confidence in digitized refund processes, though a considerable share remained neutral or disagreed, suggesting room for improvement. On the other hand, audits were a source of concern. **45.2% of respondents acknowledged that they cause disruptions to business programs**, pointing to challenges around documentation requirements and audit procedures.

Table 44: Taxpayers' level of agreement (%) with statements on support services

Statements on support services	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
RRA ensures prompt payments of VAT refund	5.93	20.27	30.59	34.13	9.08
RRA audits cause disruptions to taxpayers and their business programs	8.41	28.39	17.88	34.61	10.71
RRA is committed to supporting my company's long-term growth	0.19	4.88	22.37	54.88	17.69
Appeal at RRA is handled with professionalism	2.01	10.61	30.98	43.79	12.62
Appeal at RRA is handled with transparency	2.01	10.90	30.40	43.69	13.00

3.3.6 Taxpayers' level of agreement with reliability of RRA as a service provider

The findings indicate that taxpayers generally perceive the **Rwanda Revenue Authority (RRA)** as a **reliable and customer-oriented public service provider**. Most respondents agreed that RRA offers friendly customer service (83%) and that its systems are easily accessible and available (82.89%), reflecting strong satisfaction with the institution's service delivery and digital accessibility. Similarly, a large proportion agreed that RRA responds proactively (82.31%) and effectively resolves taxpayers' complaints (80.4%), showing confidence in staff competence and communication. However, slightly lower agreement level was observed regarding accuracy in calculating tax obligations (53.25%). This indicates that while taxpayers appreciate RRA's reliability and responsiveness, efficiency and accuracy in service execution remain areas for improvement.

Table 45: Taxpayers' level of agreement (%) on reliability of RRA as public service provider

Atributes on reliability of RRA as a public service provider	Strongly disagree	Disagree	Moderately agree	Agree	Strongly Agree
RRA has friendly customer service	1.34	11.28	25.72	59.37	23.71
RRA systems are easily accessible and available to taxpayers	0.38	6.31	21.13	58.99	23.9
RRA serves its clients in a timely manner	2.68	20.84	24.28	58.32	16.54
RRA is a caring and understanding Institution	2.68	14.82	27.15	56.02	15.68
RRA staff effectively resolve taxpayers' complaints and queries	2.39	15.11	28.39	53.92	26.48
Proactive when dealing with taxpayers	3.06	15.97	26.67	53.82	28.49
RRA has engaging and motivating communication	1.05	6.21	26.1	53.73	15.87
Tax obligations are always calculated accurately	1.05	8.41	21.61	39.1	14.15

3.4 Capacity building and RRA support for customers

RRA's Customer Satisfaction Survey found high awareness but moderate participation in tax education programs, with barriers including scheduling conflicts and limited rural access. Those who attended taxpayer trainings reported the sessions as informative and helpful, especially on EBM, e-filing, and tax law updates. Most participants expressed satisfaction with the program content and delivery, noting improved compliance and confidence. However, there's a call to increase frequency, expand reach, and tailor content to different taxpayer categories for broader impact.

3.4.1 Awareness of RRA's taxpayer education programs

The survey found that 58.13% of taxpayers are aware of RRA's taxpayer education programs, largely due to strong communication efforts via media social platforms and outreach events. Taxpayers were particularly aware of education on EBM use, tax declarations, and digital payments. However, urban taxpayers showed higher awareness than rural ones, indicating a need for expanded outreach in remote areas. Overall, the findings reflect good awareness but highlight gaps in geographic coverage.

Table 46: Awareness of any RRA taxpayer education program

Awareness of any RRA taxpayer education program	Freq.	Percent
Yes	608	58.13
No	438	41.87
Total	1,046	100.00

3.4.2 Participation in RRA education programs

Findings from the survey show that **58.2% of taxpayers participated in at least one education program**. **Taxpayer training programs had a 23.52% level of participation,** followed by **tax dialogue sessions (19.2%)**. Engagement in **Tax Advisory Council (4.6%)** and **Tax Issues Forums (5.4%)** were lower. **Tax Clinics and Tax Friend Clubs saw minimal participation (0.76%** and 1.15% respectively), highlighting the need for broader outreach and accessibility, especially for small and informal businesses.

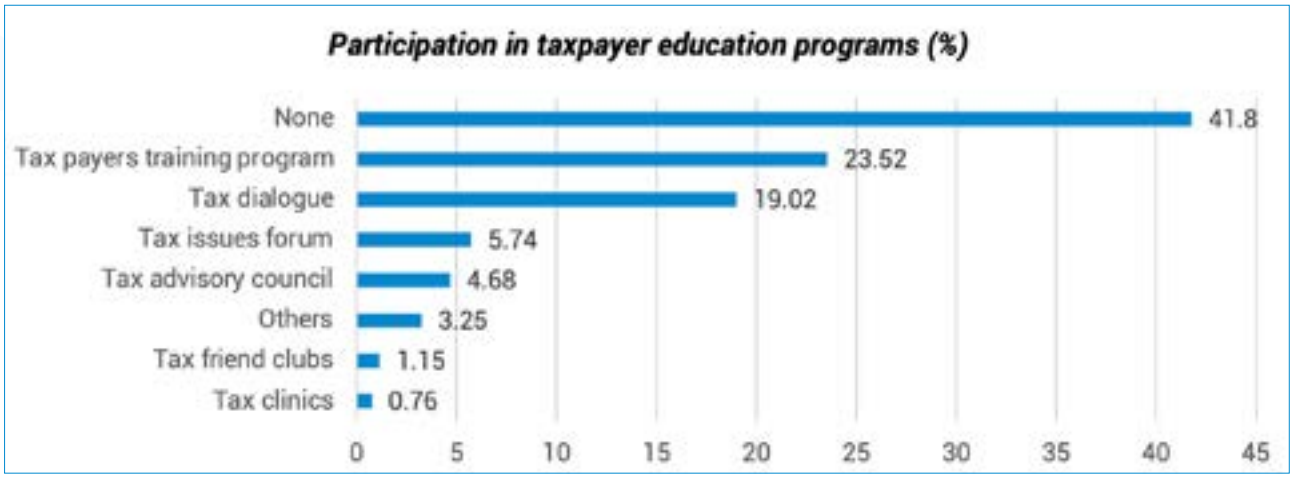


Figure 13: Participation in taxpayer education programs

3.4.3 Reasons for non-participation in tax education programs

Findings from the survey reveal that **67% of taxpayers missed tax education programs due to lack of information** about schedules and venues, **inconvenient timing,** and **exclusion of small, informal, or new businesses**. Limited access to transport and digital tools, especially in rural areas, also hindered participation. These results highlight the need for **better communication, outreach, and inclusivity** in future training programs.

3.4.4 Satisfaction with recent tax education programs

The survey findings indicate a generally positive perception of recent tax education programs, though some areas still require improvement. **49.5% of taxpayers were satisfied with the program content of the last tax education program they attended,** noting its organization and relevance to their tax obligations. Likewise, **45.6% expressed satisfaction with the instructors' knowledge,** and **49.7% of taxpayers found shared information relevant.**

Table 47: Satisfaction (%) with the last tax education program attended

Levels of satisfaction on last Tax Education program attended	Program content	Time allocation for the program	Relevance of information shared	Knowledge of the instructor of education program
Not attended	41.87	41.87	41.87	41.87
Very Dissatisfied	0.10	0.10	0	0.10
Dissatisfied	0.57	1.05	0.57	1.05
Neither Dissatisfied nor Satisfied	7.93	9.75	7.84	11.28
Satisfied	35.76	35.85	32.70	35.18
Very Satisfied	13.77	11.38	17.02	10.52

3.4.5 Impact of education programs towards tax payments

The survey findings show that **49.62% of taxpayers (comprising 85% of those who attended) reported a positive impact** from tax education programs, noting improved understanding of obligations and better use of RRA systems. In contrast, **0.86% indicated no impact,** often due to content not matching their needs or lack of follow-up. A **small minority reported negative experiences,** largely due to complex information or poor facilitation. Overall, the results highlight that **RRA's education programs are effective in promoting compliance,** but there is room to enhance relevance and delivery for diverse taxpayer groups.

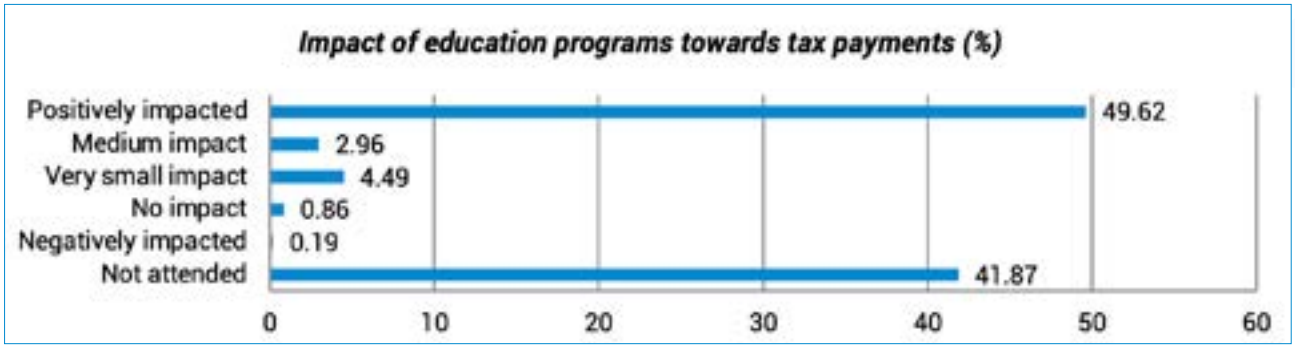


Figure 14: Impact of education programs towards tax payments

3.4.6 Skills and training needed for taxpayers

The survey results showed that a **majority of taxpayers face skills gaps** in understanding tax deadlines and compliance. **Respondents cited Excise Duty payment deadlines (61.38%)** as the top area needing training, aiming to avoid associated penalties and delays. **40.54% identified VAT payment deadlines** as another key challenge, reflecting confusion around filing procedures. **37.48% also expressed a strong need for training on district revenues and fees,** which often vary by locality and are harder to navigate. These findings highlight the importance of **targeted taxpayer education** to improve awareness of deadlines and procedures and boost voluntary compliance.



Figure 15: Skills and training needed for taxpayers

3.5 Problem resolution and grievance reporting

The This section presents findings on how Rwanda Revenue Authority (RRA) customers report grievances, their ease of submitting complaints, satisfaction with complaint resolution, and perceptions of staff roles in service delivery. The results provide insight into the accessibility and effectiveness of RRA's grievance-handling mechanisms and how these influence taxpayer trust and satisfaction.

3.5.1 Main channels for reporting customers' grievances

The survey shows that **toll-free calls (14.15%)** were the most used grievance reporting channel, followed by **email (10.01%)** and **physical office/helpdesk visits (5.05%)**, indicating a strong preference for direct or formal communication. **Online platforms accounted for 4.02%,** showing growing but limited digital adoption, while **mobile app usage remained very low at 0.38%**. Additionally, **3.25% reported grievances via third parties,** and only **0.67% had never filed a complaint,** reflecting general engagement with grievance mechanisms. Overall, while traditional channels dominate, digital tools are gradually gaining ground.

Table 48: Grievance reporting channels

RRA grievance reporting channels	Yes (%)	No (%)
Toll-free phone call	14.15	85.85
Email	10.61	89.39
Physical office/help desk	5.45	94.55
Online platform (RRA website/e-Tax)	4.02	95.98
Through a third party (e.g. agent)	3.25	96.75
Mobile application (if applicable)	0.38	99.62

3.5.2 Ease of submitting complaints to RRA

The Customer Satisfaction Survey found that **14.7% of taxpayers found it easy to** submit complaints. **18.45% remained neutral**, pointing to inconsistent experiences across channels. On the negative side, **7.07% found the process very difficult**, citing unclear procedures or access issues. **54.02% had never submitted a complaint**, possibly due to lack of need or awareness. Overall, while some taxpayers find the process manageable, the high percentage of non-users and some negative feedback highlight the need for improved accessibility and awareness.

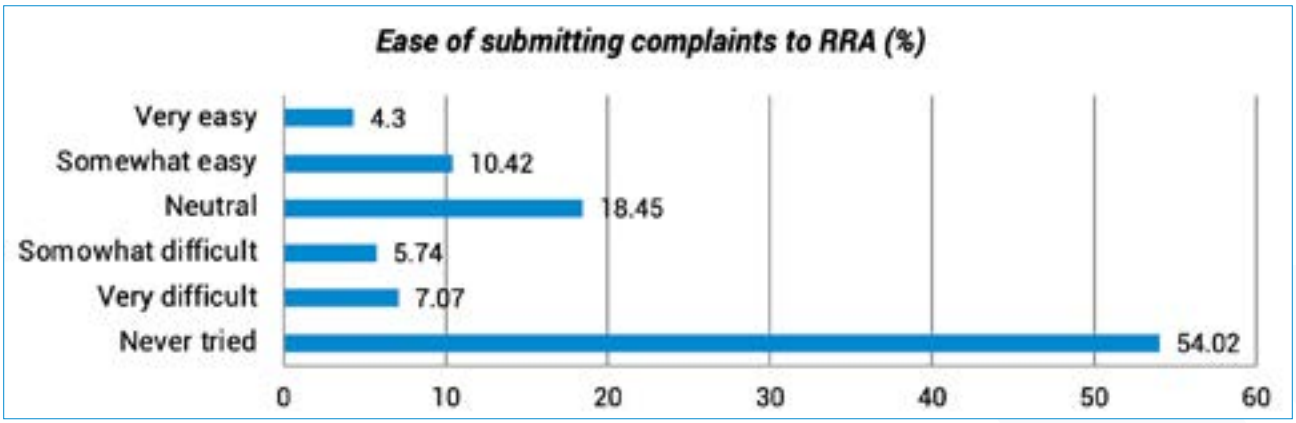


Figure 16: Ease of submitting a complaint to RRA

3.5.3 Satisfaction levels with complaint resolution

The Customer Satisfaction Survey found that among 21 taxpayers who reported their grievances**, 76.1% of them were satisfied** with how their complaints were handled, while **14.3% remained neutral,** often due to mixed experiences or unclear resolution timelines. On the negative side, **9.6% expressed dissatisfaction,** citing delays and lack of clarity.

Table 49: Satisfaction with feedback and complaints resolution process at RRA

Satisfaction with feedback and complaints resolution process at RRA	Freq.	Percent %
Very Dissatisfied	1	4.76
Dissatisfied	1	4.76
Neutral	3	14.29
Satisfied	10	47.62
Very Satisfied	6	28.57
Total	**21**	**100.00**

3.6 RRA Channels of communication and services to customers

RRA's **call centers and official website** are seen as **key enablers of improved service delivery** and **enhanced taxpayer experience**: **call centers** have provided timely assistance, clarified tax procedures, and guided users through service requests, helping to **reduce physical visits** and improve accessibility; meanwhile, the **RRA website** has been widely recognized as an effective **self-service platform** allowing users to access forms, submit declarations, and retrieve information with ease. **Areas for improvement** include enhancing **website navigation** for better usability and improving **call center response times,** especially during peak periods. Both platforms significantly increased taxpayer **convenience and engagement,** reinforcing RRA's shift toward **digital and customer-centric service delivery**.

3.6.1 Call centers

Results suggest that RRA call centers are positively perceived by the majority of respondents. Most taxpayers agreed or strongly agreed that call centers solve queries (86%), are easy to contact (79%), and save customers time (80%). Similarly, many acknowledged their role in enhancing enquiries (83%), reducing long queues at offices (81%), and ensuring effective handling of customers (76%). These findings indicate that the call centers are valued as an efficient alternative channel to physical visits, contributing to improved convenience and service delivery.

However, some aspects received relatively weaker ratings. For instance, quick service delivery (76%), easy communication (72%), and convenience for both customers and staff (64%) scored lower compared to other attributes. Additionally, only 65% of taxpayers agreed that can easily reach operators through call centers, suggesting occasional challenges in accessibility, possibly due to congestion, delays, or limited capacity.

Table 50: Rating statements about call centers (%)

Statements on RRA Call centers	I don't know	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
They can solve queries	2.96	0.86	3.73	12.14	46.18	39.96
They are easy to contact	1.91	0.67	2.2	9.08	42.16	37.28
They save customers time	2.49	0.48	3.25	10.8	38.91	41.4
Service delivery is quick	2.1	2.29	11.95	18.93	38.34	41.68
They enhances customer enquiries	2.39	0.48	3.73	13.38	37.67	45.32
They are easily accessible	1.91	0.29	6.98	11.38	36.71	37.38
One can easily reach operators via their call centres	5.54	3.15	11.76	15.49	36.62	28.11
They reduce long queues in the office	3.06	0.48	3.44	11.85	36.42	44.74
Customers are handled effectively	2.1	1.91	6.41	15.49	36.42	40.06
Communication is easy	2.77	1.05	6.21	13.48	34.03	38.15
They are more convenient to both customers and staff	2.58	0.38	4.49	20.36	28.39	35.66

3.6.2 Website

The survey results show that the RRA website received **strong approval** from taxpayers, highlighting its growing importance in service accessibility and efficiency. **77.2%** of respondents noted **improved speed** and **fewer system breakdowns,** reflecting increased platform reliability. In addition, **81.7%** appreciated the website's role in **enhancing accessibility** and enabling **more direct interaction** with RRA, while **79.9%** observed improvements in **content design and updates,** making the platform more user-friendly. Similarly, **76.4%** agreed the website now provides **more comprehensive information** and a wider range of self-service options.

Table 51: Rating statements about the RRA website (%)

Statements on the RRA Website service	Strongly Disagree	Disagree	Neither Agree nor Disagree	Strongly Agree	Agree
The website has become fast enough	0.76	5.93	16.06	15.01	62.24
The website increases RRA accessibility/ interactions with RRA	0.19	1.91	16.16	19.98	61.76
There are many updates/active website/new graphics	0.19	2.10	17.78	18.64	61.28
There is more information content/ a lot of options included in the website	0.29	3.06	20.17	18.55	57.93

The website has seen ncreases in web security	0.10	1.43	18.55	21.99	57.93
The website helps in avoiding congestion / avoiding system breakdowns	0.19	4.78	21.61	15.97	57.46
The website is convenient to customers	0.57	3.25	17.59	22.47	56.12
The website highlights RRA services	0	1.43	13.86	22.75	61.95

3.6.3 Impact of channels of communication

Findings show that a combined majority agreed that RRA keeps customers fully informed (70.07%), fairly well informed (67.11%), and adequately informed (64.82%). These findings suggest that RRA's communication efforts are relatively successful in reaching and updating taxpayers about services, procedures, and policies. The consistency across these statements implies that taxpayers view RRA's communication as clear and fairly comprehensive.

Table 52: Rating the statements on communication (%)

Statements on communication	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
RRA keeps customers fully informed	1.91	13.1	17.88	53.63	16.44
RRA keeps customers fairly well informed	1.34	9.46	19.12	51.24	15.87
RRA keeps customers adequately informed	1.53	13.48	20.17	48.76	16.06
RRA gives customers only a limited amount of information	10.52	36.81	17.59	25.81	9.27

3.7 Performance on functional and operational features

The survey findings indicate strong taxpayer confidence in RRA's operational and functional performance while highlighting areas for improvement in responsiveness and communication. A majority of respondents agreed that the registration process is clear and efficient (90.7%), return filing is manageable through digital platforms (86.7%), and the decentralization of services enhances local accessibility (84.8%). A good level of satisfaction was also reported for accuracy in tax collection (70.3%) and taxpayer education programs (71.3%), reflecting trust in RRA's systems and efforts to educate taxpayers.

Regarding staff performance, most taxpayers agreed that RRA staff effectively respond to queries (69.8%) and maintain confidentiality when handling sensitive matters (73.9%). The effectiveness of communication channels received moderate approval (78.6%), though fewer respondents agreed that services are delivered on time (53.2%), RRA meets its brand promise (55.6%), and responses to inquiries and complaints are fast (45.4%). Similarly, frequency of communication and staff accessibility via email and phone were identified as areas needing improvement.

Table 53:Taxpayer agreement (%) on RRA effectiveness in terms of operational and functional services

Statements on effectiveness of operational and functional services	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree
The registration process is clear and efficient	0.1	1.15	8.03	66.63	24.09
Return filing is manageable through digital platforms	0.19	1.82	11.28	62.05	24.67
Services are decentralized and accessible locally	0.19	1.82	13.19	61.66	23.14
Communication channels are effective	0.67	3.44	17.3	57.55	21.03
Services are delivered on time	2.29	20.36	24.19	57.07	14.24
RRA meets its brand promise	2.29	14.72	27.44	54.21	16.06
Services are delivered efficiently and speedily	3.44	21.7	24.67	51.15	18.64
Taxes are collected accurately	1.15	7.65	20.94	50.76	23.14
Staff respond effectively to customer queries	1.34	7.74	21.13	49.52	12.14
Staff maintain confidentiality for sensitive matters	1.24	4.97	19.89	43.98	11.57
Communication frequency meets customer needs	3.06	13.19	31.26	43.12	9.37
Taxpayer education programs are useful	1.05	6.31	21.32	41.11	12.05
Staff are accessible via email and phone	3.06	12.05	23.23	38.43	11.76
Responses to enquiries and complaints are timely	3.15	22.08	29.35	36.62	8.8

3.8 Compliance of RRA customers

This section presents findings on taxpayers' ability to comply with RRA services, both independently and with the assistance of IREMBO agents, as well as the associated cost of compliance and adherence to tax payment deadlines. The results provide valuable insights into how taxpayers interact with RRA systems, the accessibility of digital services, and the efficiency of compliance processes.

3.8.1 Ability to comply with RRA Services without Irembo agents support

Table 54 presents taxpayers' ability to comply with RRA services independently without assistance from Irembo agents. The survey shows mixed levels of compliance across different service areas. Compliance is relatively high for Electronic Billing Machine (EBM) services (60.9%), indicating that many taxpayers can navigate these systems on their own. Moderate compliance was observed in VAT refunds and installment payment facilities (28.7%), and lower compliance levels were recorded for services such as motor vehicle and motorcycle registration (13.7%), decentralized taxes (21.7%), customs services (11.3%), taxpayer registration/deregistration (12.3%), and issuance of certificates and forms (16.3%).

These findings suggest that while some digital and standardized services (like EBM) are accessible without external support, many services remain challenging due to procedural complexity, technical issues, or limited awareness. The results highlight the importance of continued simplification of RRA systems and targeted taxpayer education to increase independent compliance and reduce reliance on third-party assistance.

Table 54: Ability to comply with RRA services without Irembo support

RRA SERVICES	Taxpayers' ability to comply (%)
Services related to EBM	60.9
VAT refund and installment payment facility	28.68
Services related to decentralized taxes	21.7
Issuance of certificates and forms	16.25
Services related to motor vehicles/ motorcycles	13.67
Taxpayer registration and de-registration	12.33
Services related to customs services department	11.28

3.8.2 Ability to comply with RRA services with support from Irembo Agents

The survey findings indicate that taxpayers are largely able to comply with RRA services through the strong support of Irembo agents, underscoring their vital role in promoting accessibility and compliance. Notably, over 80% of taxpayers successfully rely on Irembo agents for key services such as motor vehicle registration (86.3%), issuance of certificates and forms (83.8%), taxpayer registration and deregistration (87.7%), and customs services (88.7%). In addition, substantial support is evident in areas like decentralized tax services (78.3%) and VAT refunds or installment payment facilities (71.3%). Even in more technically demanding services, such as those involving Electronic Billing Machines (EBMs), a significant 39.1% of taxpayers achieved compliance with agent support.

These results highlight Irembo agents as an essential enabler of compliance and demonstrate the system's effectiveness in bridging gaps between taxpayers and RRA services. Looking forward, building on this strong foundation by simplifying procedures, enhancing guidance, and expanding taxpayer education will not only sustain the value of Irembo agents but also empower taxpayers to increasingly comply independently with greater confidence and ease.

Table 55: Ability to comply with RRA services with support from Irembo agents

S/N	RRA services	Taxpayers' ability to comply (%)
1	Services related to customs services department	88.72
2	Taxpayer registration and de-registration	87.67
3	Services related to motor vehicles/ motorcycles	86.33
4	Issuance of certificates and forms	83.75
5	Services related to decentralized taxes	78.3
6	VAT refund and installment payment facility	71.32
7	Services related to EBM	39.1

3.8.3 Cost of compliance related to RRA services

The average reported cost of compliance was FRW 2,196, with a minimum of FRW 500 and a maximum of FRW 5,500. These findings highlight the need for RRA to streamline processes and reduce unnecessary financial and time burdens on taxpayers.

Table 56: The cost of compliance for RRA services in Rwandan Francs

Cost of compliance	Mean	Std. Dev.	Min.	Max.
Total average cost of compliance	2,196.429	1,461.476	500	5,500

3.8.4 Compliance on payment of taxes and meeting deadlines

The findings indicate that taxpayers generally comply well with commonly encountered taxes. High levels of compliance for VAT (74%), district revenues and fees (71%), personal and corporate income tax (52%), and withholding taxes (55%) suggest that taxpayers are largely aware of deadlines and adhere to timely payments for these obligations. Compliance is also moderate for excise duties (61%) and audit requirements (60%), indicating some room for improvement in meeting specific requirements.

However, there are notable gaps in awareness and compliance for certain specialized taxes. When asked whether they agreed that they were compliant with tax payments and deadlines, a large proportion of respondents reported "I don't know" for custom duties of 52% and 55% respectively to deadline for custom duties and deadline for paying custom duties, levy tax on imported goods (44%), and tax on gaming activities (58%), reflecting low knowledge of compliance. Reported compliance levels for these taxes are also relatively low, highlighting potential delays or noncompliance. This suggests a need for enhanced taxpayer education, communication, and reminders to improve timely compliance across these less familiar tax categories.

Table 57: Taxpayers' Agreement (%) on Compliance with Tax Payment

Complying to tax payment and meeting deadlines	I don't know	Strongly Disagree	Disagree	Neither Agree nor Disagree	Strongly Agree	Agree
Deadline for custom duties	52.68	0.57	1.91	8.89	18.07	17.88
District revenues and fees	17.50	0.29	0.57	11.09	36.62	33.94
Deadline for paying Excise Duty	29.06	0.19	0.57	9.37	30.11	30.69
Levy Tax on Imported Goods	43.59	0.57	0.67	11.09	18.83	25.24
Deadline for paying custom duties	55.45	0.48	1.05	10.80	13.86	18.36
Personal and Corporate Income Tax	35.09	0.19	1.53	10.99	25.14	27.06
Tax on Gaming Activities	58.13	0.10	2.49	10.23	14.24	14.82
Value Added Tax (VAT)	16.73	0.19	0.57	8.03	36.52	37.95
Withholding taxes	29.45	0.29	1.82	13.00	27.53	27.92
Audit requirements	28.39	0.19	0.96	10.52	28.01	31.93

3.9 Statistical analysis using Logistic model for taxpayers

This section presents a statistical analysis conducted to identify and assess the key determinants influencing taxpayer satisfaction with Rwanda Revenue Authority (RRA) services. Using data obtained from the RRA Customer Satisfaction Survey, the analysis quantifies the effect of various socio-demographic, behavioral, and perceptual factors on overall satisfaction outcomes among taxpayers.

Given that the dependent variable (taxpayer satisfaction) has three unordered categories **(Satisfied, Neutral, and Dissatisfied)**, a **multinomial logistic regression model** was employed. This model is most appropriate for estimating the probability of a taxpayer falling into one satisfaction category relative to another, compared to using a binary logit or linear regression model, which would not capture the full variability of categorical outcomes.

Estimation Equation

- The general form estimated:

$$\Pr(Y = j) = \frac{\exp(\beta_j X)}{\sum_{k=1}^{3} \exp(\beta_k X)}$$

Predictors of customer satisfaction (X) include taxpayer district, education status, awareness level, frequency of interaction with RRA, perceived ease of submitting complaints, participation in taxpayer education programs, perception of RRA online systems, perception of RRA communication, perception of RRA leadership, and perception of RRA reputation. For categorical variables, it is important to identify a reference category in order for estimates to be properly interpreted. Table 57 defines the reference categories for each of the predictors.

Table 58: Reference category for predictors in statistical analysis

Independent variable	Reference category	Justification
District	Gasabo	Gasabo is the largest single district in the sample (highest N) and serves as a stable urban baseline for location comparisons.
Education status	University	University is the highest education category and provides a meaningful reference when interpreting effects of lower education levels.
Awareness of RRA Service Charter	Yes (aware)	The majority of taxpayers is aware; using "Yes" as baseline compares the small unaware group against the common baseline.
Frequency of interaction with RRA	Once	"Once" is the modal frequency and is a neutral, intuitive baseline for interaction intensity.
Awareness of any RRA taxpayer education program	Yes (aware)	"Yes" is the majority response, making it the most stable baseline for comparisons.
Ease of submitting a complaint	Never tried	"Never tried" is the largest category and is a natural neutral baseline for perceived ease.
Attended any RRA taxpayer education program	Yes (attended)	"Yes" is roughly half the sample; using it as a baseline centers interpretation on attendees vs. non-attendees.

Independent variable	Reference category	Justification
Impact of tax education on behaviour	Positively impacted	"Positively impacted" is the modal/most policy-relevant category; comparisons show deviation from positive impact.
RRA online system is user-friendly	Agree	"Agree" is the majority response and a natural positive baseline for usability comparisons.
RRA has engaging and motivating communication	Agree	"Agree" is the largest group and represents a positive communication baseline.
RRA has excellent leadership	Agree	"Agree" (or positive perception) is the most common response and useful as the reference for leadership effects.
RRA has a good reputation	Agree	"Agree" is the largest group and provides a clear positive baseline for reputation comparisons.

Table 59: Multinomial logistic regression

Overall satisfaction on service	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
Satisfied	**(base outcome)**						
District base Neutral	0	.	.	.	.	.	
Burera	-1.594	.744	-2.14	.032	-3.053	-.135	**
Gasabo	-.023	.427	-0.05	.957	-.861	.815	
Gicumbi	-.357	.624	-0.57	.567	-1.581	.866	
Huye	.431	.547	0.79	.431	-.641	1.503	
Kamonyi	1.022	.486	2.10	.036	.069	1.975	**
Karongi	-.887	.707	-1.25	.21	-2.273	.499	
Kicukiro	-.587	.439	-1.34	.181	-1.446	.273	
Kirehe	-.076	.443	-0.17	.863	-.945	.792	
Muhanga	1.157	.478	2.42	.015	.221	2.093	**
Musanze	-.574	.479	-1.20	.23	-1.512	.364	
Nyagatare	-1.258	.6	-2.10	.036	-2.434	-.081	**
Nyarugenge	-.866	.485	-1.79	.074	-1.817	.084	*
Nyaruguru	2.186	.85	2.57	.01	.52	3.851	**
Rubavu	-1.631	.5	-3.26	.001	-2.612	-.65	***
Rulindo	-2.4	.924	-2.60	.009	-4.211	-.589	***
Rusizi	-1.218	.669	-1.82	.069	-2.53	.093	*
Rwamagana	.873	.458	1.90	.057	-.025	1.772	*

Overall satisfaction on service	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
Education status	0	.	.	.	.	.	
Postgraduate	.626	.653	0.96	.338	-.654	1.905	
Primary	-.252	.552	-0.46	.647	-1.334	.829	
Secondary	-.461	.54	-0.85	.393	-1.52	.597	
TVET Skills	.827	.622	1.33	.184	-.392	2.047	
University	-.078	.552	-0.14	.888	-1.161	1.005	
Awareness of RRA Service Charter	0	.	.	.	.	.	
Yes	.332	.237	1.40	.161	-.132	.795	
Frequency of interactions with RRA per month	0	.	.	.	.	.	
More than four	.746	.519	1.44	.151	-.271	1.764	
Once	.753	.518	1.45	.146	-.262	1.768	
Three times	.494	.571	0.87	.387	-.625	1.613	
Twice	.934	.529	1.77	.077	-.103	1.971	*
Awareness of any RRA taxpayer education program	0	.	.	.	.	.	
Yes	-.071	.553	-0.13	.898	-1.155	1.014	
Rating of ease of submitting a complaint	0	.	.	.	.	.	
Never tried	.773	.261	2.96	.003	.26	1.285	***
Somewhat difficult	1.348	.397	3.40	.001	.57	2.126	***
Somewhat easy	.685	.32	2.14	.032	.058	1.312	**
Very difficult	.293	.391	0.75	.453	-.473	1.06	
Very easy	-.024	.432	-0.06	.955	-.87	.821	
Attended any RRA taxpayer education program	0	.	.	.	.	.	
Yes	-.013	.321	-0.04	.968	-.642	.616	
Impact of tax education on behaviour	0	.	.	.	.	.	
Negatively Impacted	1.06	1.552	0.68	.494	-1.981	4.101	
No Impact at all	-.985	1.302	-0.76	.449	-3.536	1.566	
Positively Impacted	0	.	.	.	.	.	

Overall satisfaction on service	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
Very small impact	.024	.494	0.05	.961	-.944	.991	
RRA online system is user-friendly	.28	.588	0.48	.634	-.872	1.432	
Disagree	0	.	.	.	.	.	
Moderately agree	-.004	.423	-0.01	.993	-.833	.825	
Strongly Agree	-.025	.234	-0.11	.915	-.484	.434	
strongly disagree	.148	.253	0.59	.558	-.348	.644	
RRA has engaging and motivating communication	-26.045	375657.52	-0.00	1	-736301.26	736249.17	
Disagree	0	.	.	.	.	.	
Moderately agree	-.346	.422	-0.82	.412	-1.174	.481	
Strongly Agree	-.351	.224	-1.57	.117	-.789	.088	
strongly disagree	.232	.257	0.90	.367	-.272	.735	
RRA has excellent leadership	-1.106	.944	-1.17	.241	-2.956	.743	
Strongly Agree	0	.	.	.	.	.	
Strongly Disagree	.989	.319	3.10	.002	.363	1.614	***
agree	-22.123	116914.41	-0.00	1	-229170.15	229125.91	
disagree	.71	.279	2.54	.011	.163	1.257	**
RRA has a good reputation	-.882	.724	-1.22	.223	-2.301	.538	
Strongly Agree	0	.	.	.	.	.	
Strongly Disagree	.36	.335	1.07	.283	-.297	1.017	
agree	-1.618	1.13	-1.43	.152	-3.832	.597	
disagree	-.122	.303	-0.40	.686	-.716	.472	
District base Dissatisfied	.575	.467	1.23	.218	-.34	1.491	
Constant	-2.542	.942	-2.70	.007	-4.387	-.696	***
Mean dependent var	3.339		SD dependent var		0.495		
Pseudo r-squared	0.280		Number of obs		1,046		
Chi-squared	410.309		Prob > chi2		0.000		
Akaike crit. (AIC)	**1,276.579**		**Bayesian crit. (BIC)**		**1,821.379**		
***** p<.01, ** p<.05, * p<.1**							

The multinomial logistic regression confirms that **district of residence, perceived ease of submitting complaints, and perceptions of leadership** are the most influential factors shaping taxpayer satisfaction.

Geographically, taxpayers in **Kamonyi, Muhanga, Burera, Nyaruguru, and Rwamagana** report significantly higher odds of being Neutral rather than Satisfied, suggesting relative disengagement or lukewarm service experiences. In contrast, residents of **Nyagatare, Rubavu, Rulindo, and to some extent Rusizi and Nyarugenge**, lean more toward Satisfied compared to Neutral, highlighting areas where service delivery is perceived more positively.

The **complaint-handling system** emerges as a critical determinant of satisfaction. Taxpayers who found the process "somewhat difficult," "somewhat easy," or who had **never tried** are significantly more likely to remain Neutral rather than Satisfied. This suggests that both lack of exposure to complaint mechanisms and perceived inefficiencies in the process weaken satisfaction. Strengthening accessibility, awareness, and follow-up of complaints could therefore have a major positive impact.

Regarding the ease of submitting complaints by taxpapers across all provinces, more than half of respondents (54%) reported they had never tried submitting a complaint to RRA. Among those who had, 18% rated the process as neutral, 10% as somewhat easy, and 4% as very easy. On the other hand, 7% described it as very difficult and 6% as somewhat difficult. Provincial differences were notable: in the Eastern Province, positive experiences were relatively higher, with 27% finding it somewhat easy and 11% very easy. By contrast, the Southern, Northern and Western provinces had larger shares of respondents who had never tried, ranging from 61% to 69%. In the City of Kigali, over half (55%) also reported never trying, though 17% rated the process neutral and about 13% rated it easy. Overall, the data suggest limited direct engagement with complaint submission, with ease of use reported more often in the Eastern Province compared to others.

Table 60:The rate of ease submitting a complaint to RRA by province

Province	The rate of ease submitting a complaint to RRA						
	Very easy	Somewhat easy	Neutral	Very difficult	Somewhat difficult	Never tried	Total
City of Kigali	14	33	62	34	22	201	366
	3.83	9.02	16.94	9.29	6.01	54.92	100.00
Eastern	22	56	57	6	7	56	204
	10.78	27.45	27.94	2.94	3.43	27.45	100.00
Southern	4	9	36	14	4	121	188
	2.13	4.79	19.15	7.45	2.13	64.36	100.00
Northern	3	7	18	14	19	99	160
	1.88	4.38	11.25	8.75	11.88	61.88	100.00
Western	2	4	20	6	8	88	128
	1.56	3.13	15.63	4.69	6.25	68.75	100.00
Total	45	109	193	74	60	565	1,046
	4.30	10.42	18.45	7.07	5.74	54.02	100.00
First row has frequencies and second row has row percentages							

At the district level, patterns varied considerably in regards to the ease of submitting complaints to RRA. In **Kigali City**, Gasabo recorded the most favorable responses, with 22% rating the process as easy compared to 10% in Nyarugenge and only 2% in Kicukiro. However, non-engagement was still

high, ranging from 43% in Gasabo to 83% in Kicukiro. Outside Kigali, **Kirehe (44%)**, **Rwamagana (38%)** and **Bugesera (33%)** stood out with relatively higher ease ratings, whereas **respondents who had never tried dominated in Burera (100%) and Huye (95%)**. Conversely, **Rulindo** reported the greatest difficulties with nearly 70% describing the process as difficult (46% very difficult and 23% somewhat difficult), while **Karongi** showed substantial challenges with 35% rating it difficult despite over half being neutral.

Table 76: The rate of ease submitting a complaint to RRA by district

District	The rate of ease submitting a complaint to RRA						
	Very easy	Somewhat easy	Neutral	Somewhat difficult	Very difficult	Never tried	Total
Gasabo	9	24	20	13	23	66	155
	5.81	15.48	12.90	8.39	14.84	42.58	100.00
Nyarugenge	4	8	31	8	9	57	117
	3.42	6.84	26.50	6.84	7.69	48.72	100.00
Kicukiro	1	1	11	1	2	78	94
	1.06	1.06	11.70	1.06	2.13	82.98	100.00
Rubavu	1	0	6	2	4	54	67
	1.49	0.00	8.96	2.99	5.97	80.60	100.00
Musanze	1	1	4	1	5	49	61
	1.64	1.64	6.56	1.64	8.20	80.33	100.00
Kamonyi	0	2	33	3	7	14	59
	0.00	3.39	55.93	5.08	11.86	23.73	100.00
Kirehe	6	20	9	3	1	20	59
	10.17	33.90	15.25	5.08	1.69	33.90	100.00
Muhanga	4	2	2	1	6	44	59
	6.78	3.39	3.39	1.69	10.17	74.58	100.00
Rwamagana	8	12	8	0	3	22	53
	15.09	22.64	15.09	0.00	5.66	41.51	100.00
Bugesera	4	13	19	3	2	10	51
	7.84	25.49	37.25	5.88	3.92	19.61	100.00
Huye	0	1	0	0	1	40	42
	0.00	2.38	0.00	0.00	2.38	95.24	100.00
Nyagatare	4	11	21	1	0	4	41
	9.76	26.83	51.22	2.44	0.00	9.76	100.00
Rulindo	0	1	11	18	9	0	39
	0.00	2.56	28.21	46.15	23.08	0.00	100.00

District	The rate of ease submitting a complaint to RRA						
	Very easy	Somewhat easy	Neutral	Somewhat difficult	Very difficult	Never tried	Total
Rusizi	1	3	1	0	0	33	38
	2.63	7.89	2.63	0.00	0.00	86.84	100.00
Gicumbi	2	5	3	0	0	23	33
	6.06	15.15	9.09	0.00	0.00	69.70	100.00
Nyaruguru	0	4	1	0	0	23	28
	0.00	14.29	3.57	0.00	0.00	82.14	100.00
Burera	0	0	0	0	0	27	27
	0.00	0.00	0.00	0.00	0.00	100.00	100.00
Karongi	0	1	13	6	2	1	23
	0.00	4.35	56.52	26.09	8.70	4.35	100.00
Total	45	109	193	60	74	565	1046
	4.30	10.42	18.45	5.74	7.07	54.02	100.00
First row has frequencies and second row has row percentages							

Finally, **perceptions of leadership** are a strong driver of satisfaction. Respondents who disagreed or strongly disagreed that "RRA has excellent leadership" were far more likely to be Neutral rather than Satisfied. This indicates that visible leadership, trust, and institutional credibility are central to sustaining taxpayer satisfaction.

In contrast, demographic factors such as education level, awareness of the RRA Service Charter, and general interaction frequency with RRA showed **no consistent or significant impact** on satisfaction. This highlights that **satisfaction is not about who taxpayers are, but about how they experience RRA services,** especially complaint resolution and leadership effectiveness.

3.10 Satisfaction of RRA Staff

The Rwanda Revenue Authority's internal staff interviews, as part of the Customer Satisfaction Survey, revealed a strong understanding among staff regarding RRA's institutional values and mandate. Staff demonstrated clarity on the organization's core mission of effective revenue mobilization and its role in supporting national development through tax compliance and enforcement. In their interactions with external clients, many staff emphasized professionalism, courtesy, and a commitment to serving taxpayers fairly. The majority reported satisfaction in working directly with taxpayers, highlighting it as an opportunity to educate, assist, and build trust, although some noted challenges such as handling non-compliant or misinformed taxpayers.

When asked about their employment experience, RRA staff expressed appreciation for several benefits of working with the institution, including job security, professional development opportunities, and exposure to diverse work scenarios; however, some staff also pointed out a few disadvantages, such as work pressure, high public expectations, and occasional delays in career progression. Participants placed high importance on job attributes such as fair remuneration, clear promotion criteria, recognition for performance, and access to training. Satisfaction with these attributes varied, with positive feedback on training and development but mixed responses concerning promotion and management involvement in staff growth. Training programs were largely viewed as relevant and impactful, while some staff felt that the promotion system lacked transparency or merit-based progression.

Further insights revealed moderate to strong agreement with statements on RRA's internal communication, sense of ownership and career developmnt support. Many staff confirmed feeling part of the institution's mission, though a few called for improved two-way communication between management and frontline teams. The top three staff-perceived attributes that most enhance customer experience included: responsiveness to customer issues, professionalism in service delivery, and clarity in communication. Staff also strongly agreed that RRA has made strides in listening to customers, incorporating feedback, and improving service quality, which reinforces the organization's growing culture of accountability and continuous improvement.

3.10.1 Understanding of institutional values and mandate

The findings from the staff interviews indicate that 99.2% of RRA's employees have a strong and consistent understanding of the institution's mandate and core values. 97.4% of staff members demonstrated clarity on RRA's mission of efficient revenue collection and service delivery as a means to support national development. There was widespread agreement that employees understand and align with RRA's core values (90.8%), which guide their decision-making and daily responsibilities. Furthermore, 95.7% of staff affirmed that their behavior reflects these values, contributing to a professional and accountable work environment. Importantly, there was a shared commitment to delivering high-quality services, with a focus on customer satisfaction, reflecting a culture centered on performance integrity and continuous improvement.

Table 61: Understanding of RRA's institutional mandate and core values (%)

Statements about staff members' understanding of RRA's institutional mandate and core values	Disagree	Neutral	Agree	Strongly Agree
I understand RRA's Mandate	0	0.76	43.83	55.42
I understand RRA's core values that guide decisions and workstreams	0.25	2.27	46.6	50.88
At RRA, we deliver high quality services in order to satisfy our customers	0.76	3.53	58.94	36.78
Employee behavior conforms with RRA's Core Values	1.01	18.14	45.59	35.26

3.10.2 Dealing with external clients

The survey findings reveal that 91.4% of RRA staff regularly engage with external clients as part of their daily responsibilities. These interactions primarily involve providing tax education, offering support services, responding to inquiries, and facilitating compliance processes. The high percentage of staff involved in client-facing roles reflects RRA's service-oriented approach and commitment to customer engagement. Staff who deal with external clients often serve as the first point of contact for taxpayers, highlighting the importance of professionalism, timely service, and clear communication in enhancing the overall customer experience and reinforcing public trust in the institution.

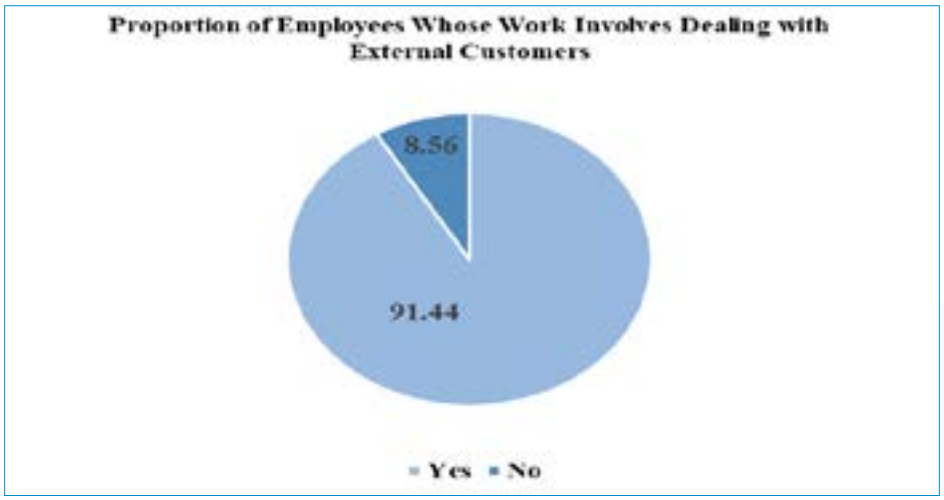


Figure 17: Staff dealing with external customers (%)

3.10.3 Satisfaction with working with taxpayers

The survey findings indicate varying levels of satisfaction among RRA staff who regularly deal with external customers. A notable proportion (77.8%) of staff reported of being satisfied with their experience working with taxpayers, highlighting a sense of fulfillment derived from serving the public and supporting taxpayer compliance. These participants appreciated the opportunity to apply their knowledge, engage with diverse clients, and contribute meaningfully to national revenue mobilization. Meanwhile, a segment of staff indicated being moderately satisfied, suggesting areas for potential improvement such as workload management, resource availability, or recognition of effort. 0.76% of staff reported being dissatisfied, citing challenges such as high customer expectations, communication gaps, or operational inefficiencies.

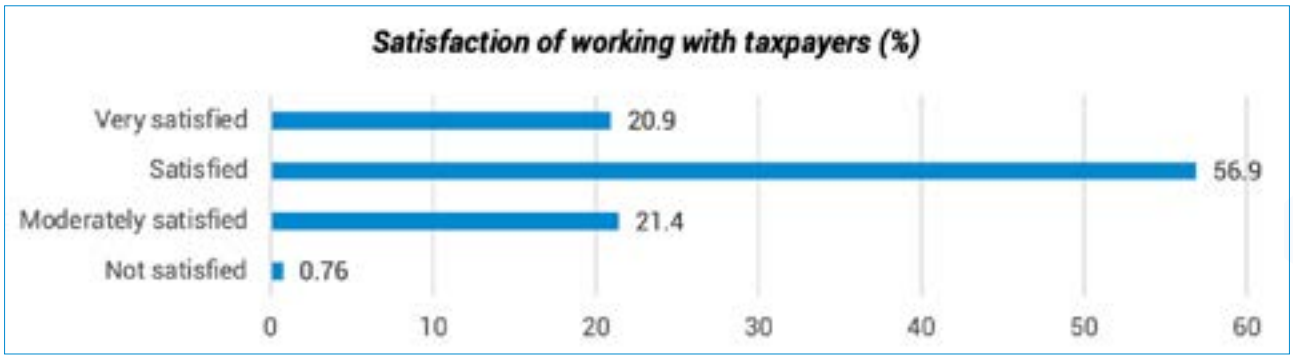


Figure 18: Satisfaction with working with taxpayers

3.10.4 Benefits of working at RRA

Regarding the benefits of working at RRA, the survey findings show that most interviewed staff identified several key advantages. The most frequently mentioned were a competitive remuneration and benefits package (28%), job stability (21%), and opportunities for professional development and training (17%).

3.10.5 Importance placed on job attributes

The survey findings show that 97.7% of RRA staff place strong importance on performance appraisal processes, viewing them as essential for ensuring fairness, accountability, and recognition of employee efforts. 97.5% of staff emphasized that clear procedures for setting targets and appraising performance help align personal goals with institutional objectives. Similarly, the job promotion process was considered a critical attribute with many employees (89.9%) highlighting the importance of transparent and merit-based advancement opportunities. 97.2% of staff also value the job induction

process, noting that a well-structured onboarding experience significantly contributes to new employees' understanding of RRA's mandate, values and operational procedures.

Additionally, many staff members highly valued attributes related to employee recognition, work distribution, and training. Specifically, 94.2% of staff indicated that rewards and recognition for good performance play a crucial role in boosting morale and encouraging productivity. Fair distribution of work was also highlighted as important, with 94.2% of employees noting that balanced workloads contribute to both effectiveness and well-being. Training opportunities were seen by 94.2% of staff as essential for career development and capacity building, with many staff emphasizing that continuous learning is vital for keeping up with technological and regulatory changes within the tax administration sector.

Finally, between 89% and 94% of employees also placed considerable importance on organizational factors such as communication channels, work environment, salaries, recruitment practices, and advancement opportunities. Clear and consistent internal communication was seen as key to fostering transparency and trust. A supportive and professional work environment was viewed as essential for employee satisfaction and performance. Salaries and remuneration were noted by 94.5% of respondents as important motivators with calls for competitive compensation aligned with staff roles and responsibilities. In the same vein, 94.7% of staff also underlined the importance of fair and transparent recruitment practices, while 92.4% noted the importance of having clear pathways for career advancement, which together contribute to building a motivated and committed workforce.

Table 62: Level of importance (%) on job attributes

Levels of importance of job attributes	Not important	Slightly important	Moderately important	Important	Very important
Performance appraisals process	0.25	1.01	1.01	52.14	45.59
Procedures for setting employee targets	0.25	0	2.27	44.58	52.9
Job promotions process	1.26	1.51	7.30	49.37	40.55
Job induction process	0	1.01	1.76	52.90	44.33
Rewards/recognition	0.76	0	3.78	51.64	42.57
Distribution of work	0.50	1.01	4.28	60.71	33.50
Training opportunities	0.50	1.01	4.28	39.80	54.41
Channels used to communicate to employees	0.25	1.51	4.03	59.19	35.01
Work environment	0.76	1.51	8.56	55.42	33.75
Salaries/Remuneration	0.76	1.26	3.53	50.88	43.58
Recruitment practices and procedures	0	4.79	0	61.96	32.75
Opportunities for advancements	0	4.79	1.26	60.45	31.99

3.10.6 Satisfaction ratings of job attributes

The Customer Satisfaction Survey findings reveal mixed levels of satisfaction among RRA staff regarding key job attributes. 92.2% of RRA staff reported being satisfied with the performance appraisal process, and 90.2% were satisfied with the procedures for setting employee targets, noting that these systems are generally clear and provide structure to their work. However, feedback indicated

that only 55.7% were satisfied with the existing job promotion processes, hence suggesting room for improvement in ensuring consistent application and transparency. Satisfaction with the job induction process was relatively positive as most employees (94.7%) felt well-prepared and adequately informed when they first joined RRA. Similarly, rewards and recognition programs were appreciated by 78.9%, though some staff expressed a desire for more frequent and transparent recognition of exceptional performance.

In terms of work distribution, training opportunities and communication channels staff showed varying levels of satisfaction. Many employees indicated satisfaction with the fairness of work distribution and appreciated the availability of training programs aimed at enhancing their skills and knowledge. However, a notable portion of staff suggested that training opportunities could be expanded to include more specialized or role-specific content. Communication within the institution received moderate satisfaction ratings, given the various channels RRA has established to disseminate information. Some employees felt that communication could be more consistent and inclusive, ensuring that all staff remain informed about key decisions and updates.

Regarding broader institutional attributes such as the work environment, salaries and remuneration, recruitment practices, and opportunities for advancement, satisfaction levels were generally moderate with some concerns. While many staff members described the work environment as professional and supportive, others highlighted challenges such as workload pressures or limited resources. Satisfaction with salaries and remuneration was 81.9%, with several staff members indicating that their compensation does not fully reflect their responsibilities or market standards. Recruitment practices were viewed as mostly fair with 88.4% of staff satisfied, yet some employees suggested improvements to ensure transparency and equity. Lastly, opportunities for advancement were satisfying for 63% of staff, with other staff recommending clearer pathways for promotion and career growth within the organization.

Table 63: Rating satisfaction of job attributes (%)

Statements for job attributes	Highly Dissatisfied	Neutral	Satisfied	Highly Satisfied
Performance appraisals process	1.01	5.29	68.77	23.43
Procedures for setting employee targets	0.76	8.06	63.22	27.71
How job promotions process	6.80	29.97	44.58	11.08
Job induction process	0.25	4.03	69.52	25.19
Rewards/recognition	1.76	17.38	56.68	22.17
Distribution of work	1.01	11.59	66.50	18.39
Training opportunities	2.77	14.86	49.87	30.48
Channels used to communicate to employees	0.50	10.58	62.72	25.19
Work environment	7.30	24.94	51.64	10.83
Salaries/Remuneration	2.02	13.60	63.73	18.14
Recruitment practices and procedures	0.76	9.57	67.00	21.41
Opportunities for advancements	7.81	22.92	50.13	12.85

3.10.7 Rating statements about training and development

The RRA staff survey findings indicate generally positive perceptions regarding training and development, with notable variations across specific aspects. A significant proportion of RRA

employees (94.2%) agreed that they receive relevant training for their present roles, highlighting that most training sessions align with their day-to-day responsibilities. Similarly, 97.2% of staff expressed moderate to strong agreement that the training programs they have attended are applicable and contribute meaningfully to their job performance. However, when assessing whether RRA provides as much ongoing training as needed, responses were more mixed; while many employees (79.8%) acknowledged regular training opportunities, others felt that continuous learning could be expanded, especially in specialized or evolving areas. Finally, the nomination process for training participation received relatively neutral to moderately positive ratings (65.4%), with several staff members suggesting that while the system is generally fair and objective, there is room for improvement in ensuring broader and more transparent access across different departments and roles.

Table 64: Agreement with statements on training and development within RRA (%)

Statements on training and development within RRA	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I get relevant training for my present job	1.01	2.52	2.27	56.68	37.53
All training programs I have attended are relevant to my job	1.01	1.26	0.50	55.92	41.31
RRA provides as much ongoing training as needed	1.26	5.29	13.60	49.87	29.97
The nomination of participants to attend training is fair & objective	2.02	2.02	30.48	43.32	22.17

3.10.8 Rating statements about job promotion

The survey results indicated that 76% of RRA staff agree that if employees perform well, they can count on receiving new responsibilities or promotions. This suggests a generally positive perception among staff regarding the link between performance and career advancement. Furthermore, 61.2% of participants confirmed that RRA usually promotes the right person based on merit, which reflects a level of trust in the fairness and objectivity of the promotion process. However, only 52% of staff agreed that the promotion policy is clear and transparent, highlighting a notable gap in communication or understanding of the criteria and procedures involved. This suggests that while meritocracy is perceived to be somewhat upheld, there is room for improvement in clarifying promotion guidelines and ensuring consistency in their application. Addressing this gap could further enhance employee motivation, confidence in the system, and overall organizational morale.

Table 65: Agreement with statements about job promotion (%)

Statements about job promotion	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
If I do good work, I can count on new responsibility/promotion	2.02	6.30	15.62	47.61	28.46
RRA usually promotes the right person based on merit	4.03	4.28	30.48	43.07	18.14
The promotion policy is clear and transparent	8.06	4.79	35.01	37.78	14.36

3.10.9 Rating statements about management

The results from the RRA staff survey highlight a generally favorable perception of the institution's internal management and leadership practices. A significant majority of participants (86.4%) reported that RRA management treats all employees with respect and dignity, indicating a strong culture of inclusiveness and professionalism. Furthermore, 92.2% of staff affirmed that senior managers

demonstrate strong leadership skills, reflecting confidence in the strategic direction and guidance provided by the upper levels of management. Equally, 86.4% of employees agreed that their efforts are recognized and appreciated by senior management, pointing to a workplace where motivation and acknowledgment play a central role.

In addition, 88.9% of participants noted that senior managers provide consistent support and coaching to staff, an essential factor in employee growth and performance improvement. The survey also revealed that 78.6% of staff believe that RRA management is flexible and open to change, a critical attribute for an organization operating in a dynamic policy and economic environment. Lastly, 83.1% of participants agreed that management actively seeks employee input, demonstrating a participatory management style that values collaboration and transparency. Together, these findings reflect a well-aligned leadership structure that not only upholds core values of dignity and recognition but also promotes adaptability, engagement, and continuous development across the organization.

Table 66: Agreement with statements on management within RRA (%)

Statements on management within RRA	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
RRA management treats all employees with respect & dignity	1.01	2.77	9.82	59.45	26.95
Senior managers demonstrate strong leadership skills	0.25	1.26	6.30	51.64	40.55
Senior managers give recognition to staff for work well done	0.76	2.02	10.83	59.19	27.20
Senior managers provide support & coaching to employees	0.25	1.01	9.82	64.74	24.18
RRA management is flexible and open to change	0.50	1.01	19.90	55.67	22.92
RRA management seeks employee input	2.77	2.77	11.34	64.74	18.39

3.10.10 Rating statements of sense of ownership

Findings from the RRA staff survey reveal a generally positive sense of ownership and commitment among employees, though with variations across different aspects. A substantial proportion of staff (98.5%) reported feeling proud to work for RRA and deriving fulfillment from their roles, highlighting a strong organizational identity and professional satisfaction. Most staff (96.7%) also expressed confidence in their job security, contributing to a stable and motivated workforce. However, while some staff (86.4%=87.4%) indicated their commitment is driven by opportunities for promotion and benefits such as retirement plans and training, others showed more neutral responses, suggesting these factors may not be consistently perceived across all departments. The overall impression is that most RRA employees feel a meaningful connection to their work and institution, reinforced by both intrinsic fulfillment and external incentives. The survey suggests room to enhance career development and benefits communication to strengthen this sense of ownership further.

Table 67: Agreement with statements on sense of ownership (%)

Rating statements of sense of ownership	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I have a strong sense of job security	0	0.50	3.78	47.61	48.11
I am proud to work for RRA	0	0.25	1.26	25.69	72.80

I derive great fulfillment from my work	0	0.50	1.26	32.49	65.74
I remain committed to my job because I want to be promoted	2.77	4.03	6.80	59.95	26.45
I remain committed to my job because of the benefits offered e.g. retirement	2.52	5.04	5.04	59.45	27.96

3.10.11 Rating statements on career development

Overall career development is recognized as an area of importance for staff retention and motivation. The RRA staff survey findings highlight a mixed perspective regarding career development opportunities within the institution. A significant proportion of employees (94.2%) agreed that RRA offers a clear path for career progression and that they have opportunities for career growth within the organization, reinforcing a sense of long-term professional engagement. Many staff members (96.5%) also confirmed that RRA has established clear career development pathways. In regard to opportunities for career development, 95.2% perceived advancement opportunities, although further emphasis on transparent career planning could enhance satisfaction. About 82.1% of staff members also expressed confidence that RRA prioritizes internal promotions before seeking external hires, reflecting trust in merit-based internal advancement.

Table 68: Agreement with statements on career development (%)

Rating statements on career development	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
There is a clear path for career progression at RRA	0.50	1.76	3.53	65.49	28.72
I have clearly established a career path at RRA	0.50	1.26	1.76	65.49	30.98
I have the opportunity for career development within RRA	0.25	1.51	3.02	58.19	37.03
RRA promotes the right person in the company before hiring from outside	2.52	2.52	12.85	60.20	21.91

3.10.12 Rating statements on communication

Findings from the RRA staff survey indicate varied perceptions regarding internal communication. A majority of RRA staff (96%) agreed that there is generally adequate communication within the organization and that important updates are shared through formal channels, with 93.4% of staff confirming being aware of important things going on at RRA. In addition, 86.4% confirmed the existence of fair communication among RRA staff. Many employees (81.6%) acknowledged that upward communication is encouraged, reflecting a culture where staff feel empowered to share feedback and suggestions with management. However, a notable portion of staff (70.5%) also indicated that they sometimes rely on informal channels such as grapevine communication to stay informed about organizational developments, suggesting gaps in the consistency or timeliness of official communication. While there is recognition that at RRA, communication is adequate, only 60% of staff confirmed the existence of open and honest communication among RRA staff, with the remaining 40% reflecting a significant gap. Therefore, RRA should consider periodic staff engagement forums, communication skills training, and anonymous internal feedback mechanisms to foster a more inclusive and transparent work environment. Improved internal communication is likely to translate into better external customer service and increased taxpayer satisfaction.

Table 69: Agreement level (%) with RRA staff statements on communication

Statements on communication	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
There is adequate communication within RRA	0	1.01	3.02	63.22	32.75
Upward communication is encouraged at RRA	0	2.77	15.62	53.40	28.21
I am aware of important things going on at RRA	0	0.76	5.79	63.73	29.72
RRA believes in open and honest communication among staff	0	3.53	36.52	59.45	0.50
There is an equitable communication among RRA staff	0.25	1.76	11.59	56.93	29.47
I learn more about ongoing work at RRA through grapevine than through formal communication	2.02	18.64	8.82	52.64	17.88

3.10.13 Top 3 attributes that enhance positive customer experience

According to the survey findings from interviewed RRA staff, the top three attributes identified that most enhance positive customer experiences are the payment of taxes through mobile money (86.15%), offering taxpayers convenience and flexibility, E-filing (M-Declaration) (72.2%), streamlining the process of submitting tax returns and reducing physical visits to RRA, and money transfer from banks to RRA accounts (68.2%); these attributes are especially helpful for small business owners and individuals without access to traditional banking services. While other services such as motor vehicle ownership transfers, the single customs territory, and the one-stop border post were also acknowledged, they were ranked slightly lower in terms of their direct contribution to everyday taxpayer experience according to staff perceptions.

Table 70: Top 3 attributes that enhance positive customer experience

SN	Attributes that enhance positive customer experience	Percentage
1	Payment of taxes using mobile money	86.15
2	M-declaration	72.2
3	E- payment (Money transfer from your bank account to RRA account)	68.2
4	Single window system	56.17
5	Electronic billing machine (EBM)	44.8
6	E- filing	17.6
7	Blue Channel	9.3
8	Tax payment through mobi cash	8.9
9	One-stop boarder post	7.56
10	Motor vehicles ownership transfers	3.27
11	Single customs territory	1.76

3.10.14 Agreement with statements on RRA's customer service

This section of the RRA staff survey reveals a generally positive level of agreement with key statements regarding the Authority's customer service. 94.2% of staff acknowledged that RRA regularly uses taxpayers' feedback to improve work processes, demonstrating a commitment to continuous improvement. 62.7% of staff confirm that clear performance standards for service quality are set, ensuring accountability and consistency, while 81.9% of staff also agrees that the Authority responds quickly to taxpayers' needs and issues, highlighting responsiveness as a priority. However, while there is confidence in consistently exceeding customer expectations, this perception may vary in degree among participants. Furthermore, many staff (92.4%) emphasize that RRA always listens carefully to understand customer needs and strives to offer relevant solutions, underscoring a customer-centric approach. Lastly, there is an overall positive view (91.2%) that RRA is effectively adapting to changes in the marketplace, indicating agility and awareness of evolving taxpayer environments. Together, these insights reflect RRA staff's recognition of strengths in customer service and areas for ongoing focus.

Table 71: Agreement with statements on RRA's customer service (%)

Statements on RRA's customer service	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
At RRA, we regularly use taxpayers' feedback to improve our work processes.	0.50	2.02	3.27	54.91	39.29
We set clear performance standards for service quality	30.23	1.26	5.79	62.72	0
We respond quickly to taxpayer needs and issues.	0.25	2.27	15.62	53.65	28.21
We always listen to understand our customers' needs and offer relevant solutions	0.25	0.50	6.80	61.46	30.98
RRA is doing a good job of responding to changes in the marketplace	0.50	1.26	7.05	59.19	31.99

3.11 Satisfaction of motorists

The Customer Satisfaction Survey assessed motorists' satisfaction on a range of requested services: vehicle registration, payment of motor vehicle taxes, transfers of ownership, and issuance of clearance certificates.

3.11.1 Type of motor vehicle services requested from RRA

The RRA survey of motorists reveals that the primary types of motor vehicle services requested by motorists are as follows: vehicle registration (49%), ownership transfer (25.2%), and plate number services (32.7%). Registration services are frequently sought by both new vehicle owners and those renewing registrations, while ownership transfer requests are common during vehicle sales or inheritance processes. Plate number services such as issuance and replacement also represent a significant portion of service demand. Additionally, logbook replacement is a notable service requested by motorists who have lost or damaged their vehicle documents. Deregistration services, though less frequent, are important for vehicles permanently taken off the road or exported. A smaller segment of participants reported other specialized requests, including certificates for roadworthiness or temporary permits. This distribution of service requests highlights the broad scope of motor vehicle-related needs addressed by RRA.

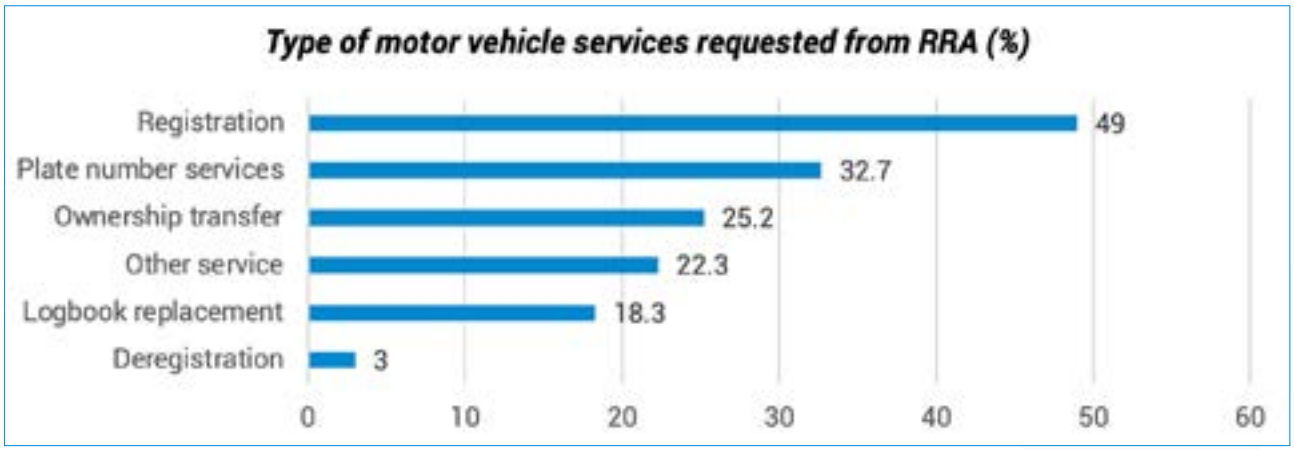


Figure 19: Type of motor vehicle services requested from RRA

3.11.2 Channels used to access RRA motor vehicle services

The survey results indicate the most common channels used to access motor vehicle services. The RRA website and mobile platforms are widely utilized for their convenience and accessibility, allowing motorists to perform various tasks such as registration, tax payments, and document requests remotely. Additionally, the Irembo platform (a government e-services portal) was confirmed by 52% of motorists to play a significant role in facilitating seamless access to motor vehicle services, enhancing user experience through integrated digital solutions. While many motorists appreciate the efficiency of these online channels, some (72.3%) still visit RRA offices in person, especially for services requiring direct interaction or when facing challenges with digital access. A smaller number of participants mentioned using other channels such as phone hotlines or third-party agents, reflecting diverse preferences and the need for multiple access points to accommodate all users.

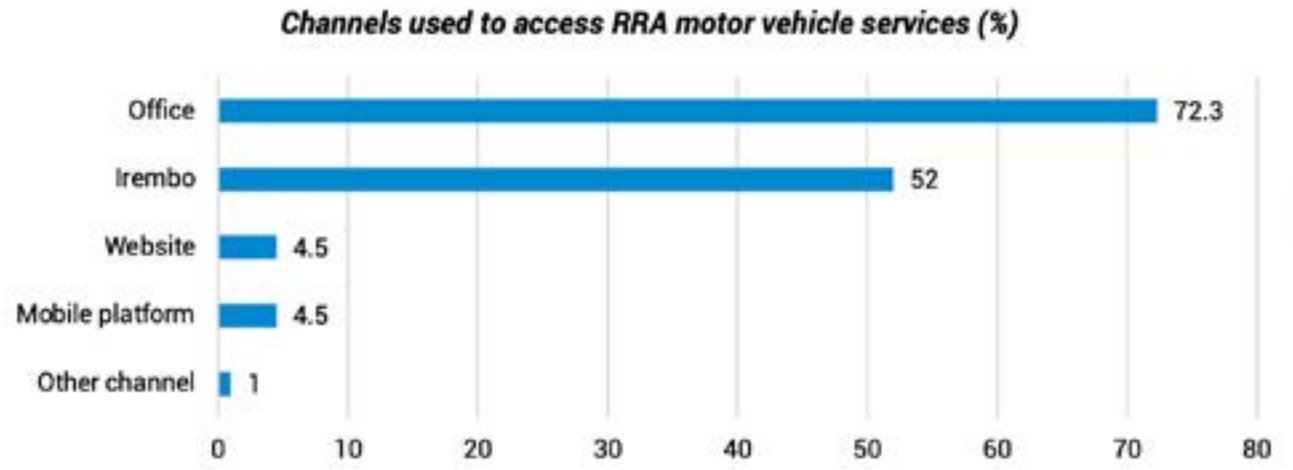


Figure 20: Channels used to access RRA motor vehicle services

3.11.3 Rating the ease of accessing motor vehicle services from RRA

The results indicated that a majority of participants (55.5%) rated the process of accessing motor vehicle services as easy. The remaining participants (44.5%) either found accessibility neutral or difficult, signifying a gap to be filled for easy accessibility in motor vehicle services provided by RRA.

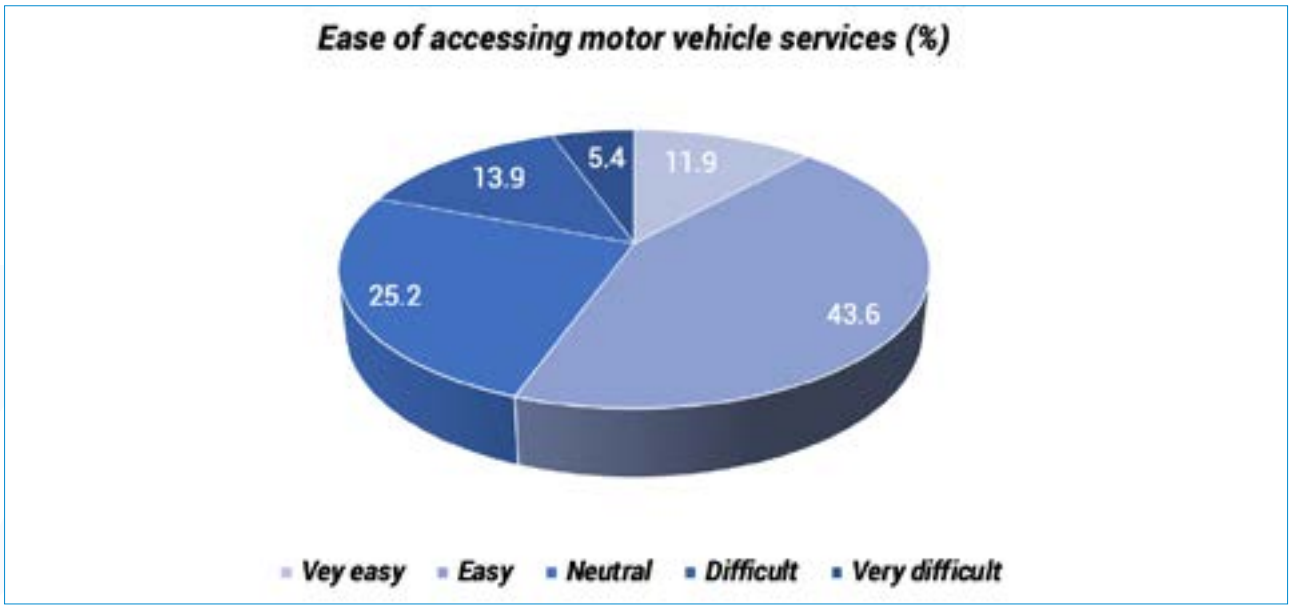


Figure 21: Ease of accessing motor vehicle services

3.11.4 Levels of satisfaction with the speed of service delivery for vehicle-related requests

The results indicate that the majority of participants were satisfied (70.8%), while some were dissatisfied (15.35%) and others were neutral (13.86%). These results indicate a significant gap that remains to be filled to make the significant minority of motorists who are dissatisfied or neutral more satisfied.

Table 72: satisfaction with the speed of service delivery for vehicle-related requests

Satisfaction level with the speed of service delivery for vehicle-related requests	Freq.	%
Very Dissatisfied	5	2.48
Dissatisfied	26	12.87
Neutral	28	13.86
Satisfied	113	55.94
Very Satisfied	30	14.85
Total	**202**	**100.00**

3.11.5 Challenges faced when accessing motor vehicle services

The most notable challenges reported by motorcyclists when accessing services included technical difficulties such as system downtimes and glitches that disrupt online service delivery, causing frustration and delays. 55.4% of motorists reported challenges related to limited clarity and availability of information regarding procedures and requirements, prolonged waiting times due to staff shortages (particularly during peak periods), lack of physical access to RRA offices for those in remote areas, and delayed or insufficient feedback on submitted requests. These challenges affected the satisfaction level of customers.

3.11.6 Channels used to report challenges related to motor vehicle services

The results reveal that the most favorable channels used by motorists to communicate challenges are RRA office visits (42.6%) and telephone calls (14.8%). These findings indicate motorists' lag in use of digital tools when reporting their queries or seeking information from RRA.

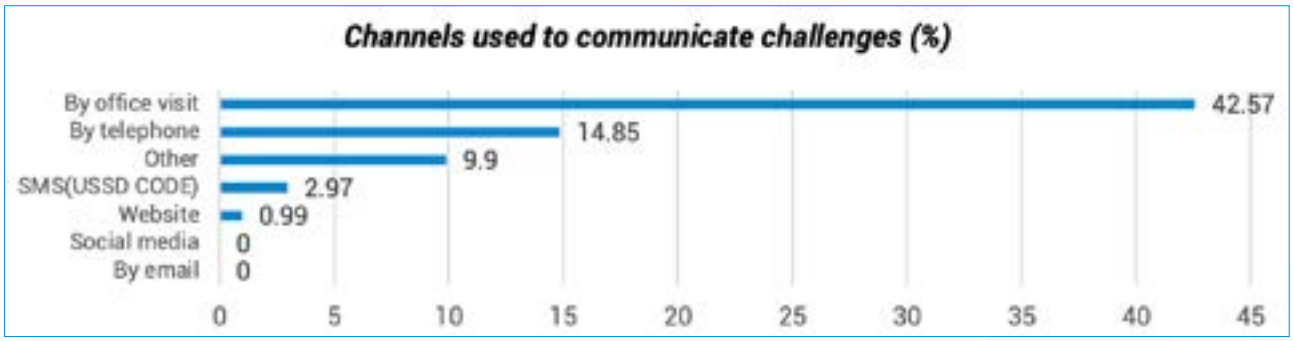


Figure 22: Channels used to communicate challenges

Note: *Percentages represent the share of respondents (N = 202) who selected each channel. Since respondents could select multiple channels, totals do not sum to 100%.*

3.11.7 Satisfaction with the feedback received on motor vehicle services

The majority of participants (54.2%) expressed satisfaction with the feedback received by RRA related to challenges with motor vehicle services, appreciating timely and helpful responses that addressed their concerns effectively. However, a notable portion of motorists remained neutral (29.70%), suggesting that while some feedback was received, it may not have always fully resolved their issues or met their expectations. A smaller segment reported dissatisfaction, citing delays in response times or lack of clear communication as key factors. This feedback underscores the importance of enhancing the responsiveness and quality of follow-up communication to improve overall customer satisfaction.

Table 73: Satisfaction level with the feedback received from RRA on challenges with motor vehicle services

Satisfaction level with the feedback received when reporting challenges faced on motor vehicles services.	Freq.	Percent
Very dissatisfied	9	4.46
Dissatisfied	24	11.88
Neutral	60	29.70
Satisfied	102	50.50
Very Satisfied	7	3.47
Total	**202**	**100.00**

3.11.8 Awareness of deadlines and penalties associated with vehicle-related taxes or services

Results indicated that a majority of participants (92.57%) showed a clear understanding of the timelines for tax payments, vehicle registration renewals, and other compliance requirements, reflecting effective communication efforts by RRA. However, a minority of motorists revealed gaps in knowledge, particularly about the specific penalties applied for late payments or non-compliance, indicating areas where further education and outreach are needed.

Table 74: Awareness of the deadlines and penalties associated with vehicle-related obligations

Awareness of the deadlines and penalties associated with vehicle-related obligations	Freq.	Percent
Yes	187	92.57
No	15	7.43
Total	**202**	**100.00**

3.11.9 Rating the professionalism of RRA staff during most the recent vehicle-related interaction

The majority of participants (51%) rated the professionalism of RRA staff as good, 18% rated the professionalism of RRA staff as poor or very poor, while 31% were neutral. The relatively high proportion of neutral or poor perceptions signifies a gap in the way RRA staff apply professionalism in providing services to the motorists.

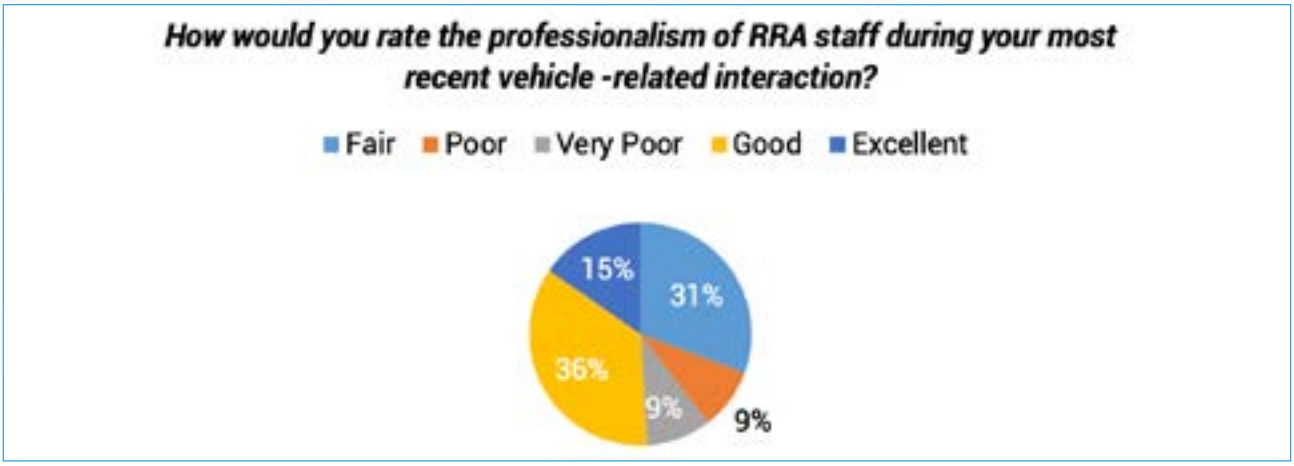


Figure 23: Rating professionalism and communication during vehicle-related interactions with RRA staff

Note: *Percentages represent the share of respondents (N = 202) who selected each channel. Since respondents could select multiple channels, totals do not sum to 100%.*

3.11.10 Suggested RRA improvements on motor vehicle service delivery

The survey results suggested the following areas for improvement: reducing taxes for RRA services regarding motorists, enhancing digital platforms to make services more accessible and user-friendly, reducing system downtimes and technical glitches, shortening processing times and streamlining procedures to minimize delays (particularly during peak periods). In addition, RRA should improve staff training to ensure consistently professional and efficient customer service. Similarly, expanding public awareness campaigns to better inform taxpayers about their obligations, deadlines and available services and increasing the availability of physical service points, especially in rural areas, are important. These results provide RRA with key areas for service improvement for customer satisfaction.

3.12 Satisfaction of RRA Suppliers

Results from the RRA survey of suppliers indicate that 76.1% of respondents were satisfied, 9.4% were dissatisfied, and 14.29% were neutral with feedback and grievance resolution processes at RRA. Despite this general level of satisfaction, there is still need for filling the remaining gap to make more suppliers satisfied.

Table 75: Level of satisfaction with feedback and grievance resolution processes at RRA

Satisfaction level with feedback and grievance resolution processes at RRA	Freq.	Percent
Very Dissatisfied	1	4.76
Dissatisfied	1	4.76
Neutral	3	14.29
Satisfied	10	47.62
Very Satisfied	6	28.57
Total	**21**	**100.00**

3.11.1. Experience of supplying goods or services to RRA

Across all experience levels, suppliers generally described their engagement with RRA as positive, particularly praising the Authority's structured procurement processes and clear contractual agreements. Those with longer experience (above 3 years) noted an improved understanding of RRA's expectations and smoother interactions over time. However, newer suppliers (less than 3 years) reported challenges related to adapting to procurement procedures, including navigating e-procurement platforms and understanding documentation requirements. These findings suggest additional trainings targeting less experienced suppliers may be beneficial.

3.11.2 Familiarity with RRA's e-procurement

The majority of participants (95.24%) indicated familiarity with RRA's e-procurement, using it regularly for tasks such as bidding on tenders, submitting required documents, tracking procurement processes, and appreciating its role in promoting transparency and efficiency. However, a smaller proportion of new suppliers reported limited familiarity and challenges navigating the system due to a lack of training or clear guidance. This highlights the need for RRA to enhance capacity building for its suppliers.

Table 76: Familiarity with RRA e-procurement or online supplier platforms

Familiarity with RRA e-procurement or online supplier platforms	Freq.	Percent
Yes	20	95.24
No	1	4.76
Total	**21**	**100.00**

3.11.3 Rating the overall experience in working with RRA procurement processes

The results indicated that a majority of suppliers (95.2%) have had a good experience with RRA's procurement system, implying they are generally satisfied with the system.

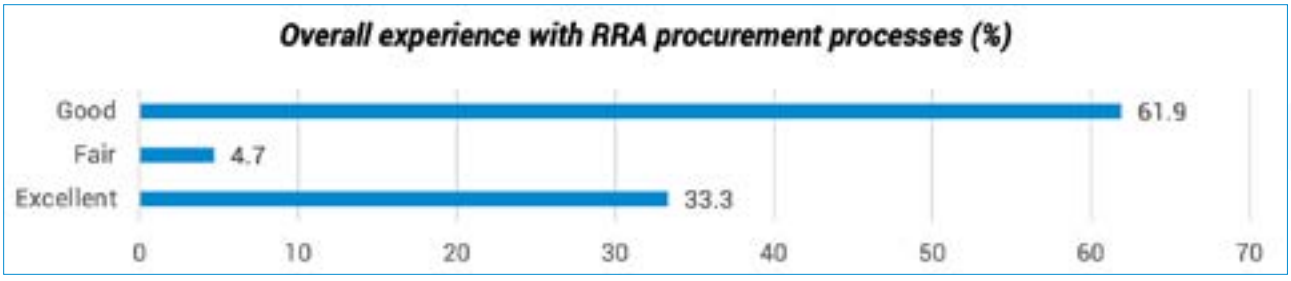


Figure 24: Overall experience with RRA procurement processes

3.11.4 Encountered delays in procurement-related communication or payments

Despite improvements, results indicated that a significant portion of respondents (33.3%) reported encountering delays in procurement communication or payments, while 66.7% indicated experiencing no delays. This suggests that although the procurement process is generally functioning smoothly for most participants, a significant portion still faces challenges related to delays which may affect efficiency, trust, and timely delivery of services. Addressing the causes of these delays could further strengthen the procurement system and ensure consistency across all stakeholders.

Table 77: Encountered delays in procurement communication or payments

Encountered delays in procurement communication or payments	Freq.	Percent
No	14	66.67
Yes	7	33.33
Total	**21**	**100.00**

3.11.5 Channels used for procurement-related communication or payments

The RRA supplier survey indicates that multiple channels are used for procurement-related communication and payments. Email emerged as the most commonly used method (19.5%), followed by in-person visits (14.29%). The use of social media platforms such as X (formerly Twitter), Facebook, Instagram, Youtube, and Tiktok were very minimally used as they were perceived as more suitable for general public information rather than official business communication. Written letters or engaging third-party procurement agents for formal correspondence were other notable avenues used.

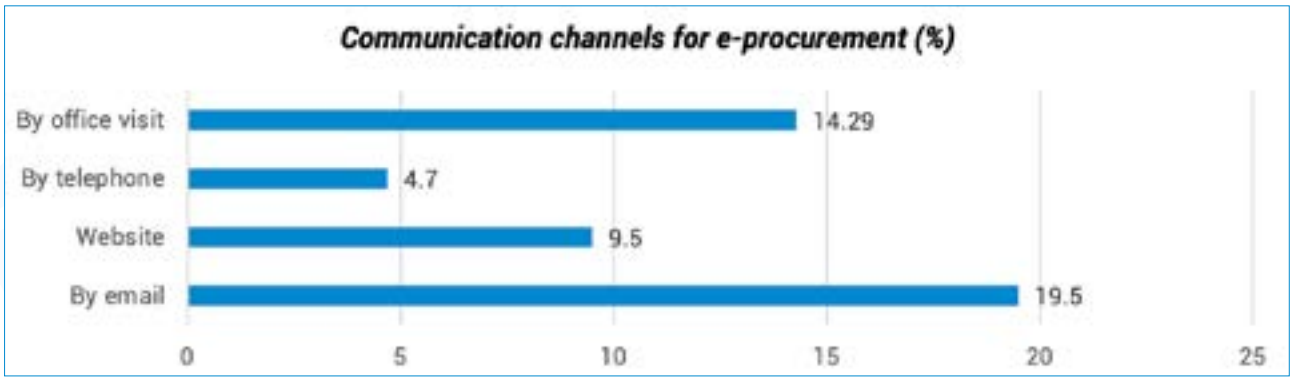


Figure 25: Communication channels for e-procurement

Note: *Percentages represent the share of respondents (N = 21) who selected each channel. Since respondents could select multiple channels, totals do not sum to 100%.*

3.11.6 Accessibility and responsiveness of RRA staff in procurement inquiries

The majority of participants (75.3%) indicated RRA staff were accessible during the procurement process, 9.4% indicated RRA staff were not accessible, while 14.2% were neutral. This primarily positive perception highlights RRA's efforts to meet customer needs.

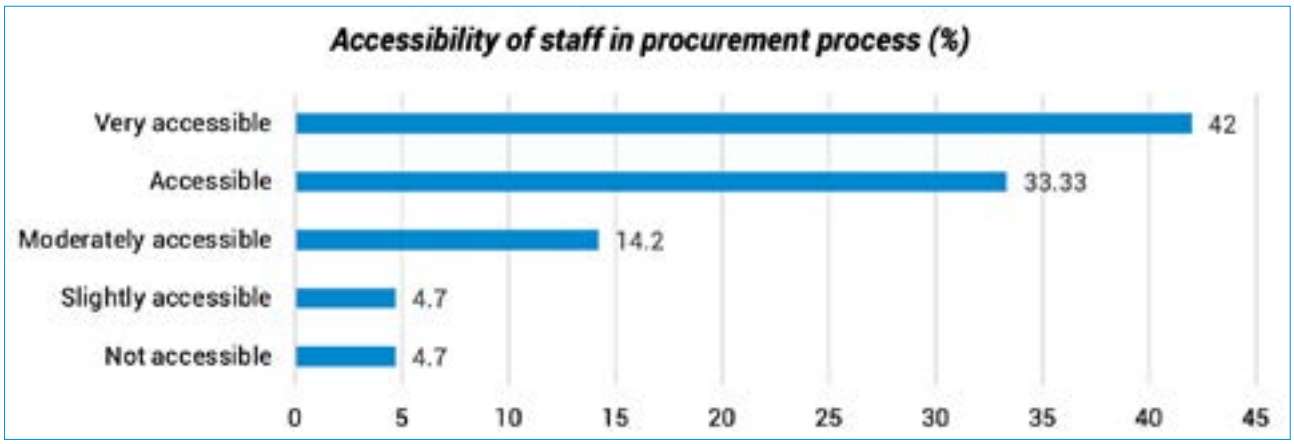


Figure 26:Accessibility of staff in procurement process

3.11.7 Training or support from RRA on procurement procedures or systems

Results revealed mixed responses regarding the support received from RRA on procurement procedures. A majority of suppliers (71.4%) reported having received training or guidance, mainly through workshops, user manuals or onboarding sessions. Many others (28.6%) indicated limited or no formal support, especially new entrants in doing business. However, some respondents reported receiving training through peer support. Reported challenges included understanding e-procurement and using the online suppliers' platform. This highlights a need for RRA to strengthen persistent supplier capacity-building initiatives.

Table 78: Received training or support from RRA on procurement procedures

Received training or support from RRA on procurement procedures	Freq.	Percent
Yes	15	71.43
No	6	28.57
Total	21	100.00

3.11.8 Suppliers' levels of satisfaction with the feedback and grievance resolution process from RRA

The results in Figure 27 indicate a generally positive level of satisfaction (75.8%) and low level of dissatisfaction (9.4%) with the feedback and grievance resolution process at RRA. Dissatisfaction was mainly attributed to the lack of clarity in provided feedback and delays in getting feedback.

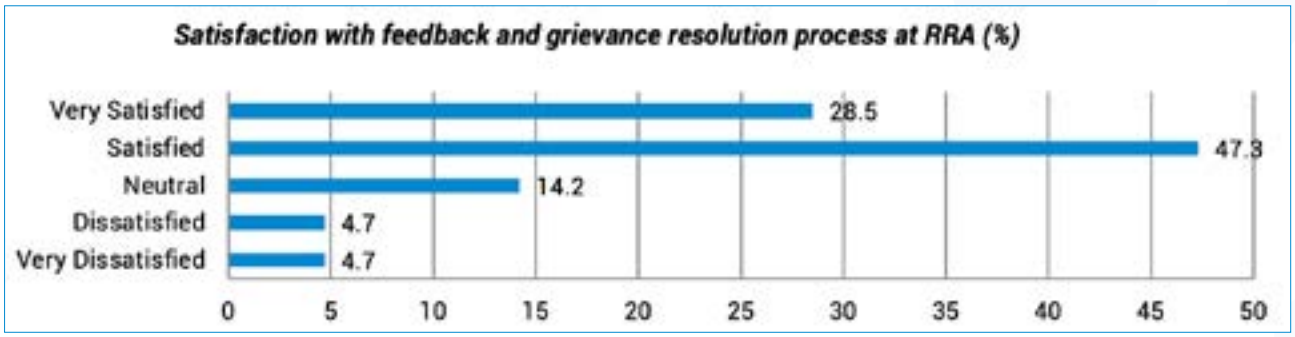


Figure 27: Satisfaction with feedback and grievance resolution process at RRA

3.11.9 Recommended RRA improvements regarding supplier engagement and support

Suppliers surveyed offered several recommendations to improve supplier engagement and procurement processes. A key concern was the need for more timely and consistent payments, as delays negatively influence cash flow and operational stability. Suppliers also requested greater transparency throughout the procurement cycle, particularly in areas like tender evaluations, contract awards, and feedback on unsuccessful bids. They suggested more regular updates and clearer communication to reduce uncertainty. Additionally, there was a call for expanded training programs to help suppliers, especially smaller or newer ones, to understand procurement procedures and effectively use e-procurement platforms. Suppliers also emphasized the need for better responsiveness from RRA procurement staff, quicker replies to inquiries, and more proactive follow-up on concerns. Lastly, many suppliers recommended establishing a formal platform for ongoing dialogue and collaboration between RRA and the supplier community.

3.12 Satisfaction of other stakeholders

Qualitative data were collected from other RRA stakeholders, including government institutions, tax advisors, professional accountants, banks, donors, and investors. Results showed that stakeholders are generally satisfied with RRA's tax payment processes. They appreciate RRA's efforts in simplifying tax procedures, enhancing transparency, and improving digital systems. These systems have increased efficiency and reduced the compliance burden, which has fostered trust in RRA's administration and created a more favorable environment for investment. However, some stakeholders raised concerns, particularly around gaps in RRA expertise, delays in feedback and issues with the responsiveness of RRA's tax systems, especially when problems occur with digital platforms.

3.12.1 Local Government Institutions

Results showed that local government institutions play an important role in raising tax awareness through community meetings *(Inteko z'abaturage)* and inspections. They collaborate with RRA to reach taxpayers, particularly in rural areas, by explaining the importance of tax payments for national development and enforcing compliance. Despite these efforts, challenges remain. The highlighted challenges included insufficient RRA staff at the district level, which limits their ability to reach all taxpayers, especially in rural areas. Furthermore, technical issues with RRA's tax administration system sometimes hinder smooth operations, and there is a lack of immediate technical support from headquarters when problems arise. In addition, staff of NGALI company, in charge of collecting decentralized taxes at district levels, do not have the required knowledge and expertise in that domain.

3.12.2 Central Government Institutions

Results from central government institutions showed that they receive almost all information and support needed regarding tax obligations. However, they indicated some notable gaps: not all commodities/minerals types are in the RRA system, and tax calculation is not clear for all stakeholders (Miners and exporters). They also suggested that RRA should designate staff members in charge of managing mining obligations (Tax calculation, tax payment and advisory services, declaration system, tax law, registration of any discovered commodity). There is also a need for all mining operators to be trained in mineral taxation through the development of clear handouts/booklets summarizing the international and national laws, protocols and regulations on the mining sector and mineral taxation, as well as availing a clear protocol on RMB and RRA's collaboration.

3.12.3 Investors in economic sectors

Investors generally appreciate RRA's improvements in tax digitalization, which have simplified tax reporting, reduced paperwork, and allowed for easier receipt tracking. However, some recurring concerns among investors include delayed responses when they request clarification or feedback through RRA's portal. On top of this, many investors expressed frustration with the lack of sector-specific knowledge among RRA auditors, particularly in industries with unique business models. This has led to misinterpretations of financial records, unnecessary penalties, and wasted time during audits. Additionally, RRA's tax ruling requests have often been met with evasive or non-committal responses, causing further delays in decision-making processes.

3.12.4 Government Ministries

Results from Government ministries including the Ministry of Agriculture, Ministry of Trade, and Ministry of Finance have indicated satisfaction with RRA's services. They noted improvements in service delivery, staff professionalism, and reliable digital systems like e-Tax and EBM. They further noted that collaboration between RRA and ministries has strengthened institutional trust. However, ministries highlighted some gaps. They mentioned the need for clearer taxpayer guidelines tailored to public institutions, especially in areas like exemptions and tax registration. There were also requests for more targeted tax education programs for government agencies and improved responsiveness

to specific inquiries. Ministries emphasized the importance of continuous feedback and dialogue to address the unique challenges they face.

3.12.5 Banks and donor communities

Results from banks and donor communities highlighted high overall satisfaction with RRA's tax payment systems, particularly appreciating the efficiency and reliability of digital platforms. They indicated how these digital systems have streamlined the tax declaration and payment process, thereby reducing administrative burdens and increasing compliance. Furthermore, banks and donors value RRA's professionalism, transparency, and ability to create a stable fiscal environment. Both groups have also recognized that RRA's collaboration with them has minimized delays and facilitated smoother transactions. The ongoing efforts of RRA to maintain these platforms were acknowledged as a key factor in increasing donor confidence and supporting Rwanda's financial governance.

3.12.6 Tax advisors and professional Accountants

Results from tax advisors and professional accountants indicated strong satisfaction with RRA's improved tax processes, particularly the clarity of deadlines and the use of digital platforms, which make tax filing easier for their clients. They noted that tax education programs including workshops and online tutorials have strengthened their technical knowledge and improved client support. They also praised RRA for improving professionalism, fairness, and transparency in audit procedures. They also emphasized that RRA's clear audit guidelines and grievance mechanisms have helped build trust in the system. However, some reported that while audit processes have improved, there is still room for better communication and more consistent practices. They highlighted the need for improvements in specific areas of tax compliance and audit practices that could further enhance satisfaction.

3.13 Comparative analysis between the 2025 customer satisfaction survey and that of 2018 and 2020

This section provides a comparative analysis of RRA's customer satisfaction and reputation trends between 2018, 2020, and 2025. It examines overall satisfaction levels, satisfaction across different customer categories, and key factors driving changes over time. The analysis highlights the impact of reforms, operational challenges, and external factors on both internal and external stakeholders, offering insights into areas of progress as well as persistent service gaps.

Overall Customer Satisfaction Trends

2018: The national overall satisfaction index stood at 73%, establishing the baseline. External and internal customers reported similar satisfaction levels. RRA's image and reputation were rated highly at 81%, reflecting strong public confidence.

2020: Overall satisfaction increased slightly to 75%, a 2% improvement from 2018. Large taxpayers reported the highest satisfaction (77.8%), followed by medium (74.4%) and small taxpayers (72.9%). The improvement was mainly driven by reforms in tax administration, including enhanced use of technology and improved service quality delivered by RRA staff.

2025: Satisfaction marginally declined to 74.8%, a slight decrease of 0.2% from 2020. This is close to the 2018 baseline, indicating a move in overall improvement.

Between 2018 and 2025, RRA's overall reputation and public confidence have shown noticeable improvement. In 2018, the institution's image and reputation rated at 81%, reflecting strong public confidence. By 2025, survey findings indicate that **79.6% of respondents agreed that RRA has a good reputation,** while **81.8% expressed trust in the institution**, suggesting a modest but positive increase in public trust and perceived reputation over the seven-year period.

Satisfaction by Customer Category

RRA Staff: Satisfaction has remained consistently high at 80.1% in 2025, reflecting strong internal engagement and contentment.

Suppliers: Satisfaction improved from 72% in 2018 to 76.1% in 2025.

Taxpayers: Satisfaction slightly declined from 73% in 2018 to 72.2% in 2025, remaining below medium taxpayers' satisfaction in 2020 (74.4%).

Motorists: Satisfaction remained the lowest across all years, ranging from 70% in 2018 to 70.8% in 2025, highlighting persistent service challenges.

Key Drivers of Changes

Improvements (2018 → 2020)

Between 2018 and 2020, significant improvements were observed within the Rwanda Revenue Authority (RRA). The period saw the successful implementation of technology-driven reforms that modernized tax administration processes, leading to more efficient and transparent service delivery. Additionally, the quality of services provided by RRA staff notably improved, reflecting strengthened customer service standards and professionalism. A particular emphasis was placed on large taxpayer services, which achieved the highest satisfaction levels among all service categories during this period.

Declines (2020 → 2025)

From 2020 to 2025, the Rwanda Revenue Authority (RRA) experienced periods of decline and stagnation in certain service areas. The COVID-19 pandemic significantly disrupted normal operations, limiting face-to-face interactions and hindering direct taxpayer engagement. Many taxpayers reported challenges in understanding compliance procedures, particularly concerning excise duty (61.38%), value-added tax (40.54%), and district revenues (37.48%). Furthermore, there was a growing reliance on Irembo agents for filing, paying, and declaring taxes increased significantly, with 76.5% of taxpayers depending on their services. This heavy dependence not only increased compliance costs but also reduced taxpayers' autonomy in managing their tax obligations independently.

3.14 Data Quality Assurance and Reliability Verification

3.14.1 Data quality assurance

The 2024–2025 Rwanda Revenue Authority Customer Satisfaction Survey upheld strict quality control and ethical standards to ensure data integrity and reliability. Respondents provided digital informed consent through an electronic questionnaire jointly developed by RRA and CAP Ltd. The system included automated consent logic, terminating interviews if consent was not granted, thereby safeguarding voluntary participation.

To protect respondent privacy, the questionnaire excluded all personally identifiable information (PII), including Tax Identification Numbers (TINs), names, and phone numbers. This approach was agreed upon by both RRA and CAP Ltd. to ensure respondent anonymity and encourage honest, uninfluenced feedback. ***Out of a total of*** **1,702 individuals approached, 1,666 (97.77%)** consented to participate in the survey digitally, while only **36 (2.11%)** declined. This demonstrates strong respondent willingness to engage in the study and indicates that the digital consent process was well understood and broadly accepted.

Table 79: Rate of Acceptance of the Digital Informed Consent Form

Consent Response	Frequency	Percentage of achievement
Consented Digitally to Participate	1,666	97.77
Declined to Consent	36	2.11
Total	1,702	100
Initial targeted sample	**1,595**	**104**

3.14.2 Reliability verifcation

Data authenticity was further reinforced through GPS-based tracking, verifying that enumerators collected responses within approved sampling zones. The accompanying GPS map (Figure 28) confirms comprehensive national coverage. Statistical testing using Cronbach's Alpha demonstrated strong internal consistency across respondent groups: RRA Staff (0.96), Suppliers (0.74), Taxpayers (0.71), and Motorists (0.62).

Collectively, these procedures, digital consent controls, privacy protection, GPS verification, and reliability testing confirm that the survey data is authentic, accurate, and ethically collected in accordance with professional research standards.

3.15 Challenges Encountered and Lessons Learned during data collection

During the 2024–2025 Customer Satisfaction Survey, several operational challenges affected implementation. The data collection period overlapped with public holidays, limiting the availability of respondents, especially business owners and RRA staff on leave, requiring repeated follow-ups and an extension of the field schedule. Some contact numbers provided were inactive or outdated, reducing response efficiency and delaying appointments.

The survey was conducted in a period of introduction of new laws aimed at expanding the tax base and adjusting tax rates during the data collection period. These changes may also have influenced, to some extent, taxpayers' responses regarding their level of satisfaction.

Key lessons include the need for stronger pre-survey coordination, timely verification of contact lists, alignment of survey timelines with the RRA calendar, and faster communication between teams. These measures will improve efficiency and minimize future disruptions.

4. CONCLUSIONS AND RECOMMENDATIONS

The 2024–2025 Rwanda Revenue Authority (RRA) Customer Satisfaction Survey demonstrates that the institution continues to maintain a strong level of public trust, internal engagement, and service delivery performance. The overall national satisfaction score stood at **74.8%**, slightly below the 2020 level of 75% but above the 2018 baseline of 73%, reflecting the institution's resilience and ability to sustain service quality and customer confidence despite the challenges posed by the COVID-19 pandemic.

In relation to service delivery and reforms, technology-driven initiatives, digital platforms, and decentralized service delivery have significantly improved efficiency, accessibility, and perceptions of RRA's corporate image. High satisfaction levels were reported for tax filing (91.2%), digital payments (91.8%), registration processes (90.7%), and decentralization of services (84.8%). Institutional trust (81.8%) and good reputation (79.6%) have been reinforced through these reforms.

Regarding Knowledge, education and compliance, over half of taxpayers are aware of education programs (58.13%), significant gaps remain in understanding complex taxes, particularly excise duties (61.38%), VAT (40.54%), and district revenues (37.48%). Compliance remains strong for commonly encountered taxes (VAT 74%, district revenues 71%), but specialized taxes show lower adherence.

Considering internal stakeholders, RRA staff reported the highest satisfaction at **80.1%**, reflecting strong engagement and confidence in workplace conditions and institutional reforms. However, concerns regarding promotion processes (44.3%), working environment (37.5%), and career advancement opportunities (37.02%) highlight areas requiring improvement.

Taking into consideration RRA suppliers and external customers, suppliers' satisfaction increased from 72% in 2018 to **76.1% in 2025**, indicating improvements in collaboration and responsiveness, though delays in procurement, communication, and payments remain.

To motorists, satisfaction remained the lowest across the years, ranging from 70% in 2018 to 70.8% in 2025, indicating persistent service challenges for this group.

To address these issues, RRA should first strengthen its customer feedback system by introducing clearly defined service-level timelines and automated tracking systems for complaints and service requests. Investing in the capacity of frontline staff through regular training in customer service, digital system usage, and multilingual communication would further enhance responsiveness. Second, taxpayer education campaigns should be expanded, especially for small enterprises, rural businesses, and informal sector actors. This includes providing simple language-friendly guides and step-by-step instructions for processes like tax registration, VAT refunds, and digital form submissions.

In terms of digital transformation, RRA should focus on improving the stability and user experience of its platforms and developing mobile-friendly applications that increase access. Additionally, certificate issuance services such as tax clearance and TIN certificates would benefit from standardized procedures, real-time application tracking, and clearer communication about requirements. Finally, engaging intermediaries such as Irembo agents and civil society partners could expand the reach and relevance of services across the country.

5. REFERENCES

No	Type	Reference / Title
1	National Law	Law N°15/97 of 8 November 1997 establishing Rwanda Revenue Authority (RRA)
2	National Law	Law N°056/2024 of 26/06/2024 establishing Tax on Minerals
3	RRA CSS	RRA Customer satisfaction survey report 2018. Available on: https://www.rra.gov.rw/fileadmin/user_upload/rra_customer_satisfaction_final_9_6_2016.pdf
4	RRA CSS	Customer satisfaction survey–2020
5	Institutional Document (RRA)	RRA Strategic Plan 2024–2029
6	Institutional Document (RRA)	RRA Action Plan 2024/2025
7	Institutional Document (RRA)	RRA Annual Activity Report 2023–2024
8	Institutional Document (RRA)	RRA Customer Policies and processes
9	Statistical Report	RRA Tax Statistics Report 2023/2024
10	Academic Source	Cochran. W.G. (1977). Sampling Techniques
11	Academic Source	Kothari. C.R. (2004). Research Methodology: Methods and Techniques
12	Academic Source	Salganik. M.J. (2006). On Design Effect and Respondent-Driven Sampling (RDS)
13	Academic Source	Singleton and Straits (2005). On acceptable survey response rates
14	Academic Source	Rwanda Revenue Authority (2018). Customer Policies and processes. Kigali: RRA
15	Academic Source	Salganik. M. J. (2006). "Variance estimation. design effects. and sample size calculations for respondent-driven sampling." Journal of Urban Health. 83(6). i98–i112

6. APPENDICES

6.1 Questionnaire to RRA taxpayers/*Ibibazo bigenewe abasora*

Questionnaire to Taxpayers.docx

6.2 Questionnaire to RRA Staff / Ibibazo bigenewe Abakozi ba RRA

Questionnaire to RRA Staff.docx \s

6.3 Key Informant Interview Form on RRA Customer Satisfaction Survey 2025 / Fomu Y'ikiganiro N'abatanga Amakuru Y'ingenzi Kuri Rwanda Revenue Authority (Rra) Isuzuma Ry'ukanyurwa Kw'abakiliya 2025

Interview Guide for KIIs in RRA CSS.docx \s



Figure 28: GSP Location MAP

6.4. Map for the survey

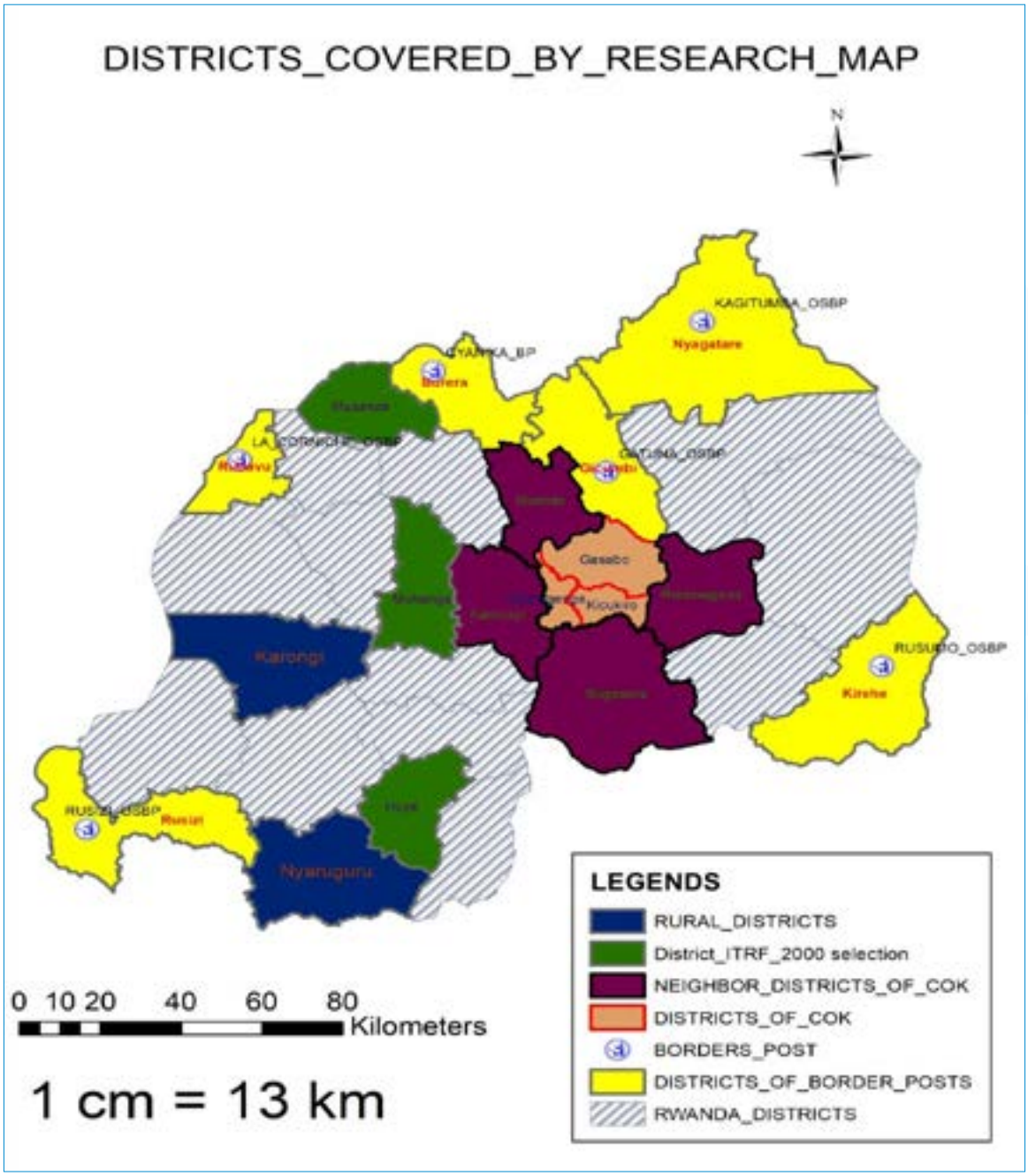


Figure 29:Map of districts covered

6.5 List of Key Informant Interviews

No	Contacted person	Institution	Position	Telephone
1	Manishimwe Canoth	Ministry of Agriculture and Animal Resources	DG for Corporate Services	0788615123
2	Twesigye Turatsinze Moses	Ministry of Industry and Trade	DG for Planning	0788768997
3	Uwizeye Francis	Ministry of Finance and Economic Planning	Taxpolicy Specialist	0786348181
4	Chadia	Ministry of Local Government	Public Relation Officer	0739478104
5	Mudaheranwa Laurent	MIFOTRA	DAF	0788524009
6	Nijimbere Jacqueline	World Bank	DAF	0788309105
7	Shema Augustin	Radisson Blu Hotel & Kigali Convention Center	Assistant Finance Controller	0724000007
8	Mazimpaka Jean Bosco	Office of Auditor General	Accountant	0785240205
9	Gashagaza Patrick	GPO & Partners Ltd	Managing Partner	0788300832
10	Bihezande Bernard	BB Auditors	Audit Partner	info@ bbauditors.com
11	NKOMEJE FELICIEN	Mining and Gas Sector	Mineral certification specialist	0788672009
12	Dushime Severien Brown	BM Investment Ltd	Managing Director	0788361407
13	Semigabo Rosemary	BDF	Financial Management Specialist	r.semigabo@ bdf.rw
14	Mwizerwa Eraste	RISA	DAF	0788535226
15	Mutoni Theopiste	RSSB	Customer Management Specialist	0780547487
16	Mucyo Come	RTDA	DAF	0788139803
17	Randa Rugangazi	Irembo	Head of Finance	r.rugangazi@ irembo.com
18	Clemence Uwamahirwe	Nyagatare District	Accountant	0788221680
19	Kayiranga Victor	Rusumo one stop centre	Principle Technical officer in charge of verification	0785302265
20	Niyomugabo Muzungu Innocent	Rubavu District	Local Revenue Inspector	0788557745
21	Nyirahabiyaremye Yvonne	Rubavu District	Local Revenue Accountant	0786933770

22	Dushimimana Clementine	Burera District	Local Revenue Inspector	0783882944
23	Byiza Ngenzi Jean Michel	Burera District	Local Revenue Accountant	0781942099
24	Salongo Nsolo	Musanze District	Local Revenue Inspector	0788834913

RWANDA REVENUE AUTHORITY

TAXES FOR GROWTH AND DEVELOPMENT

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Call 3004 @rrainfo Rwanda Revenue Authority Rwanda Revenue HERE FOR YOU TO SERVE