

CUSTOMER SATISFACTION

SURVEY – 2020

FINAL REPORT



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Acknowledgment

In the quest to build the nation, Rwanda Revenue Authority is mandated to mobilize revenues for economic development through efficient and equitable services that promote business growth. The contribution of the taxpayer plays a pivotal role in such an endeavor. It is against this background that RRA wishes to thank the taxpayers, various individuals, organizations, institutions, and RRA employees who were involved in the survey and subsequent production of this report.

Results from this survey will go further to enhance service delivery to the satisfaction of taxpayers in meeting their tax obligations in our journey to make Rwanda a middle-income country.

Commissioner General

Rwanda Revenue Authority

EXECUTIVE SUMMARY

Introduction

Many service organizations undertake customer satisfaction surveys to gauge the perceptions of their customers on the quality-of-service delivery by the organization. This customer satisfaction survey report has been prepared for Rwanda Revenue Authority (RRA) based on a survey commissioned by the tax body in 2020. The Rwanda Revenue Authority is a quasi-autonomous body charged with assessing, collecting, and accounting for tax, customs duties, and other specified revenues on behalf of the Government of Rwanda. To ensure that the needs of taxpayers and other stakeholders are continuously addressed, RRA periodically surveys to gauge its service delivery levels vis-à-vis the expectations of its customers. Additionally, this survey assists RRA to put in place measures to address the needs of its customers to meet and where possible exceed customers' expectations about service delivery.

This year's customer satisfaction survey comes against a backdrop of the disruption of services caused by the outbreak of the COVID-19 pandemic. The survey also comes at a time when RRA has introduced new processes and procedures aimed at easing tax administration and improve voluntary tax compliance. Equally important, this survey attempts to assess the impact of the pandemic and the new changes on customer satisfaction and service delivery.

In particular, RRA commissioned this survey to assess customers' satisfaction with the service delivery standards as well as to determine whether customers' service expectations are met since the last survey in 2018. The findings from this survey shall inform RRA's future strategic and operational decisions regarding service delivery.

Methodology

To undertake the survey, a mixed-methods approach was used involving both quantitative and qualitative methods of collecting data. The questionnaire had part with closed responses, open questions, and others with open-ended questions. Secondary data was obtained from document reviews. The questionnaire was composed of the following parts: (1) Demographic characteristics, (2) Service awareness and service use, (3) Equity to everyone, (4) Professionalism and customer care, (5) Capacity building and RRA support for Customers, (6) taxpayer's rights, (7) problem resolution/complaint handling, (8) impact of RRA services to the customers, and (9) perception of taxpayers on RRA audit function.

The sampling was dispatched into two groups: taxpayers and RRA employees. This survey was conducted countrywide. Although n=1,500 was the targeted sample in taxpayers and 100 in RRA employees, the survey achieved 1,454 (96.9%) taxpayers and 66 (66.0%) RRA employees.

The survey used Computer Assisted Interview (CAPI) where a secured server was created and used to get data collected with tablets. The 39 enumerators were recruited and trained on research ethics and tools of data collection.

After data collection, the data was cleaned using STATA 16 and analyzed using SPSS 26. The presentation of findings was done in form of tables and charts. To have overall satisfaction, Customer Satisfaction Computation was used and presented in percentages.

Summary of results

The overall awareness of customers on RRA service charter is 85.5%, whereas the most popular service is *Tax declaration*. 98.1% are aware of this service where large, medium and small taxpayers' awareness is at 100%, 98.2%, and 96.2% respectively. Under Tax declaration, Personal and Corporate Income Tax is the most acknowledged by taxpayers at the rate of 83.0%, where Large, Medium and Small taxpayers rated the service at 82.3%, 85.6%, and 81.0% respectively.

The overall service request and use during 2019 and 2020 is at 44.0%. The most used services are those related to tax declaration and payment (96.7%), where the rates of Large, Medium, and Small taxpayers are 98.4%, 96.3%, and 95.5% respectively. E- Payment is the most applied service at the rate of 58.2% where Large, Medium and Small taxpayers used the service at 69.4%, 68.1%, and 37.2% respectively.

The overall perception of taxpayers on professionalism of RRA staff is 76.2% where Large, Medium, and Small taxpayers rated it at 76.7%, 76.7%, and 75.2%. 83.6% of respondents stated that RRA staff are knowledgeable, 82.2% that RRA staff are professional, and 77.8% that RRA staff strive to exceed customers' expectations.

The overall satisfaction of taxpayers on RRA education program is 81.8% where rates for Large, Medium and Small taxpayers are 89.6%, 80.6%, and 75.2% respectively.

The overall satisfaction of taxpayers on how RRA respects their rights is 70.2% where Large, Medium, and Small taxpayers' satisfaction is at 77.2%, 65.8%, and 67.5% respectively.

The overall rate of taxpayers who experienced any complaint in 2019 and 2020 is 13.0% whereas, 28.9% of complaints was related to wrong computation of tax, 25.8% to delayed response to queries, 10.8% about website downtime and 10.3% on unavailability of forms. Regarding the communication channels used, 79.7% visited RRA offices, 24.0% called the Service Centre, 20.5% sent an email, and 10.2% called RRA employees they knew.

The top services that satisfy RRA employees are (1) Recruitment process and procedures (86.4%), (2) Procedures for setting employee's targets (84.3%), (3) Performance appraisal process (83.3%), (4) Distribution of work (80.3%), (5) Salaries/Remuneration (78.8%), (6) Job induction process

(77.3%) and (7) Work environment (75.8%). Other employees' related services are rated above 60% including Rewards/Recognition at 68.2%, Opportunities for employee's promotion at 63.6%, and Training opportunities at 60.6%

Conclusions

Although customer satisfaction improved by 2.0% in 2019-2020 compared to 2018, there is a room for further improvement on the overall satisfaction, standing at 75.0%. This increase is the result of reforms introduced, enhancing the use of technology in tax administration as well as quality service delivered by RRA Staff. The overall satisfaction is 77.8% for Large taxpayers, 74.4% for Medium taxpayers, and 72.9% for Small taxpayers.

Amidst all services delivered by RRA, Tax declaration and Customs clearance are the top services with the highest customer satisfaction rate of 80%. Respondents from Large, Medium, and Small taxpayers (81.6%, 80.4%, and 80.2% respectively) asserted to be satisfied with tax declaration and customs clearance services. The overall satisfaction of taxpayers on professionalism of RRA staff is 72.1%.

The study also assessed the level of satisfaction for customers on the impact of reforms introduced by RRA. Findings show that 69.1% of respondents have been positively affected by recent reforms from tax administration. They reported that introduced reforms helped them to comply with their tax obligations in time, reduce queues at RRA offices, as well as waiting time to get some documents. The overall satisfaction of taxpayers on the Capacity-building and RRA support for Customers is 81.1%. The overall average of satisfaction on RRA educational program in Large, Medium, and Small taxpayers is 84.7%, 80.7%, and 77.8% respectively.

Recommendations

RRA should involve stakeholders in the review of laws, processes & procedures, and communicate to them on time so that taxpayers are continuously abreast with any new developments. Through public participation, taxpayers will take more ownership and this will improve compliance.

In efforts to increase the reach out and enhance interaction, RRA should encourage customers (especially small and medium taxpayers) to communicate with them via new media by taking advantage of the already existing communication channels such as web-live chat and emails, which currently have low usage.

RRA should target its awareness campaign based on a specific category of taxpayers and users as well as particular services needed by them.

RRA should introduce a system of tracking queries where a client can find out how far the organization is dealing with a query or complaint.

Only 29% of taxpayers visited are aware of RRA reforms. The institution should invest in reforms awareness through taxpayers' most used communication channels (Radio and TV).

List of Acronyms

24/7	Twenty-four hours for 7 days a week
COVID-19	Coronavirus disease of 2019
CS	Customer Satisfaction
CSS	Customer Satisfaction Survey
DT	Domestic Tax
DTD	Domestic Tax Department
EBM	Electronic Billing Machine
FY	Financial Year
HQ	Headquarters
ICPAR	Institute of Certified Public Accountants of Rwanda
IT	Information Technology
KII	Key Informant Interviews
LGT	Local Government Taxes
MTOs	Medium Taxpayers Office
NCSI	National Customer Satisfaction Index
R&D	Research and Development
RRA	Rwanda Revenue Authority
SEM	Structural Equation Modelling
SERVQUAL	Service Quality
SMEs	Small and Medium Enterprises
SMS	Short Message Service
SMTTO	Small and Medium Taxpayers Office
T2B	Top Two Box
TPS	Taxpayer Services
VAT	Value Added Tax

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Definition of key terms

Taxpayer: any individual, legal entity (e.g., company, organization, or institution) or association of individuals (e.g., cooperative) that is subjected to tax according to the Rwandan tax laws. Each taxpayer must have a TIN.

TIN: 'TIN' refers to the Taxpayer Identification Number. This is a unique reference number to be used in all interactions with RRA. No taxpayer should ever have more than one TIN for the same business.

Registration: There are two types of 'registration' concerning RRA. Firstly, taxpayers must register their business, or register as an individual, and receive their unique Taxpayer Identification Number (TIN). Secondly, taxpayers must also register for each relevant tax type, as soon as they fulfill the requirements for that tax type.

Declaration: Taxpayers must submit a tax 'declaration' each tax period for each tax type for which they are registered. Declaring is also referred to as 'tax filing'. The tax declaration contains all the information, including annexures and declaration forms, required by RRA to determine the amount of tax due for that tax period.

Transaction: A 'transaction' refers to any payment or exchange of goods or services being bought or sold.

Compliance: 'Compliance' refers to the extent to which taxpayers fulfill all their tax obligations, including registering, declaring accurately, and paying taxes on time. Businesses or individuals that are 'non-compliant' may face penalties, fines, and other enforcement measures.

Arrears: 'Arrears' refers to any amount owed by taxpayers to RRA. This includes any unpaid taxes after the deadline, and unpaid penalties, fines, and interest.

Refunds: 'Refunds' refers to any amount owed by RRA to taxpayers. These are also referred to as 'tax credits'. 'Refunds' can be received by taxpayers in the form of 'credit notes' that can be deducted against future taxes, or cash.

Quitus Fiscal certificates: Quitus Fiscal is a privileged status available, upon request, to taxpayers who have a good compliance record with RRA

E-Tax: E-Tax is an online portal through which all domestic tax types can be declared.

CHAPTER ONE: INTRODUCTION

1.1. Background

The formal, monetary tax system in Rwanda has been in effect for more than one hundred years, when the first property tax was implemented in August 1912. This was joined by a profit tax established in June 1925.

After independence, taxes were formally inducted into Rwandan law in the June 1964 law on profit tax, and the July 1968 law on customs and excise duties.

Up to this point, the administration of taxes had been carried out by the Ministry of Finance and Economic Planning (MINECOFIN). However, after the traumatic 1994 Genocide against the Tutsi, the ambitious new government identified the benefits of improved tax administration to a growing economy, leading to the creation of the semi-autonomous Rwanda Revenue Authority (RRA) in November 1997. Since its creation, RRA has implemented a wide range of reforms, and the Government of Rwanda has introduced new tax types, to bring Rwandan tax policy and administration in line with 21st century best practices.

RRA's focus on facilitating taxpayers for voluntary tax compliance has been highlighted in the launch of the "Here for You, To Serve" campaign in 2016. The focus of the campaign was a promise to serve taxpayers in a friendly, helpful, and professional manner. The long-term intention of RRA is to increase revenue collections by reducing the costs of compliance and making it as easy as possible to declare and pay taxes (SERVICE CHARTER VERSION III). This handbook is intended to support this "Here for You, To Serve" promise and further promote voluntary tax compliance.

RRA reforms have resulted in tremendous success stories. This is in terms of target achievements of tax revenues collected, which contributed to the fiscal year 2019/2020 national budget at 49.5% (RRA, 2021).

Customers' needs and expectations vary from time to time. Therefore, RRA is required to constantly assess its service delivery levels to meet and exceed taxpayers' expectations in terms of service delivery, due to its imperativeness in minimizing tax compliance costs. This survey also informs RRA on customers' satisfaction with changes in tax processes and procedures put in place to accommodate taxpayers under the COVID-19 situation.

1.2. Customer satisfaction at RRA

To get feedback from its customers which is instrumental in the development of strategies to improve service delivery, RRA regularly conducts customer satisfaction surveys. The most recent surveys were conducted in 2016 and 2018.

In 2016's survey findings, the main highlight was that RRA's service quality had improved over time, although there were areas that still required further improvement. It was also established that taxpayers generally appreciated the quality of services provided by RRA staff, with an overall mean of 73%.

In 2018, the overall satisfaction index for RRA stood at 73%, similar to the previous period. Though a relatively good performance, RRA needed to put more effort into improving service delivery so that it can attain a higher customer satisfaction index.

1.3. Survey objectives

The main objective of the survey was to identify the areas of improvement based on feedback from RRA customers on experience with current service delivery practices and standards by RRA. In particular, the survey was expected to provide information on the following aspects:

- i. Determine the overall customer satisfaction level with RRA products and services since the last survey, and now during the COVID-19 pandemic.
- ii. Identify customer perceptions towards RRA and determine perceived key areas of weakness and key areas of strength.
- iii. Identify and document both the best practices to maintain and areas where more attention needs to be given to improve service delivery.
- iv. Measure customers' satisfaction with RRA's online services on tax declaration and payment.
- v. Assess customers' knowledge on RRA services that aim at simplifying tax declaration and payment processes, services, and products.
- vi. Measure and prioritize areas where improvement will affect customer satisfaction thereby increasing tax uptake and facilitating participation in the tax system.
- vii. Obtain recommendations and inputs from beneficiaries and stakeholders on how to better address their needs and enhance RRA corporate Image and service delivery.

1.4. Scope of the survey

This survey covers the period of 2019-2020 inclusive of the periods from the COVID-19 outbreak in March 2020 to September 2020. The survey was conducted country wide. In terms of services offered by RRA, all were considered for the survey including those introduced during 2019 for instance measures introduced to make timely payment of Value Added Tax refunds. The survey also targeted different categories of taxpayers, auxiliary service providers, as well as employees of RRA involved directly with service provision.

CHAPTER TWO: LITERATURE REVIEW

2.1. Importance of customer satisfaction

The ultimate concern of most organizations in today's market-oriented business environment is how to satisfy customers. Therefore, understanding customer satisfaction dimensions, measuring them, and taking advantage of these measurements, becomes an urgent need for managers. This makes customer satisfaction surveys very important in businesses.

Customer satisfaction is defined as an overall customer's evaluation, based on the total purchase and consumption experience, with the good or service over time (Fornell, Johnson, Anderson, Cha & Bryant 1996). With marketing, customer satisfaction also comes along with it, which means it ascertains the expectation of the customer on how the goods and services are being facilitated by the companies. Actionable information on how to make customers further satisfied is, therefore, a crucial outcome (Oliver 1999.)

It can also be contested that customer satisfaction is extremely important because it is the way of getting feedback from the customers in a way that organizations can use to manage and improve their business. Customer satisfaction is the best indicator of how the business looks in the future. Customer satisfaction helps in doing SWOT analysis that could help organizations develop their business in an advanced and systematic way. Besides this, it also helps organizations in making the right decisions, and to use the appropriate resources while manufacturing products or designing services. Similarly, it maintains the relationship with existing customers and creates the possibility of acquiring others. (SSRS Research 2016).

2.2 Models of measuring customer satisfaction

There are several models of measuring customer satisfaction (CS). Discussed below are two common ones which have been widely used.

2.2.1 National customer satisfaction index (NCSI)

Clases Fornell (1992), in the article "A National Customer Satisfaction Barometer: The Swedish Experience" proposed a method for measuring CS in more than 30 industries and for more than 100 corporations. The implementation of national customer satisfaction indices seems to be suitable for a sustainable evaluation of the performance of companies in an international context (Grund & Bruhn, 2000). Each version of NCSI (National Customer Satisfaction Index) can include some modifications. But all of them are based on two fundamental properties.

First, the methodology must recognize that CSI is a customer evaluation that cannot be measured directly. Second, as an overall measure of CS, CSI must be measured in a way that not only accounts for consumption experience but is also forward-looking (Anderson & Fornell, 2000).

Therefore, it includes not just antecedents, but also the consequences of overall CS. The antecedents of CS are based on the expectation and disconfirmation paradigm which suggests that the dispersal between the expectation of performance and perceived performance can determine customer satisfaction (Yi, 1990). These antecedents are usually performance expectations of a product or service, the perceived performance, and perceived value. The consequences of overall customer satisfaction are the customer behaviors, such as loyalty and complaint (Fornell, 1992; Fornell, Johnson, Anderson, Cha & Bryant, 1996; Grund & Bruhn, 2000; Johnson, Gustafsson, Andreassen, Lervik & Cha, 2001; Anderson & Fornell, 2000). These antecedents and consequences are latent variables that can be measured through other manifest variables related to them. Structural Equation Modelling (SEM) is usually the technique for finding the CS level and validating the causal relationship between CS and antecedents, consequences in this methodology.

One of the most important advantages of SEM is its capacity to study the relationships among latent constructs that are indicated by multiple measures (Lei & Wu, 2007). In addition, SEM can provide separated estimates of relations among latent constructs and their manifest variables (the measurement model) and of the relations among constructs (the structural model) (Tomarke & Niels, 2005). The goal of SEM is to determine whether a hypothesized theoretical model is consistent with the data collected to reflect this theory.

2.2.2 Service Quality (SERVQUAL)

Another common model is the SERVQUAL method. This method was suggested to evaluate CS by Parasuraman, Zeithaml, and Berry (1985). Consequently, there have been several follow-up articles and studies about the SERVQUAL method and its application. Research in service quality has also been conducted within the framework of the expectation and disconfirmation paradigm. The central idea in this model is that service quality is primarily a function of the difference scores or gaps between expectations and perceptions (Jamali, 2007). The service quality research has been dominated by the SERVQUAL instrument which is usually clustered in five group quality determinants: Reliability, Responsiveness, Assurance, Empathy, and Tangible (Curry & Herbert, 1998; Wisniewski, 2001).

However, there has been controversy in the service quality literature about the sequential order of the two constructs: CS and service quality. While authors such as Dabholkar, Shepherd, and Thorpe (2000); Cronin, Brady, and Hult (2000) regard perceived quality as an antecedent to

satisfaction, other authors (e.g. Parasuraman et al., 1985; Bitner, 1990) consider CS as an antecedent to service quality. The majority of recent publications (e.g., Yavas, Benkenstein, & Stuhldreier, 2004; Carrillat, Jaramillo, & Mulki, 2007; Jamali, 2007) consider service quality as an antecedent to CS. Thus, SERVQUAL can be used as a methodology for measuring CS.

Therefore, it can be said that the objective of the SERVQUAL methodology is usually to develop the best instrument for measuring CS. The best instrument can be defined as the best service quality constructs for predicting CS for a specific firm.

Structural Modelling Equation, Factor Analysis, or Multiple Regression analysis are usually used for choosing and validating the best service quality constructs among the proposed ones. Various scholars, however, have pointed out that SERVQUAL is not a generic measure that could be applied to any service, and that it needs to be customized to the specific service under consideration. Carman (1990), Babakus & Boller (1992), Li, Riley, Lin, and Qi (2006), proposed five quality dimensions for comparing overall CS between the two largest US parcel delivery companies: UPS and FedEx. These are availability, responsiveness, reliability, completeness, and professionalism of service.

Jamali (2007) proposed a conceptual model which included not just the basic service quality dimension, but also other antecedents of CS such as Equity, Attributions, Cost/benefit analysis, Emotion, etc. Chadee and Mattsson (1996) investigated the best attributes that influence the overall satisfaction of a quality dimension during tourist encounters. The quality dimensions in the article were eating out, hotel accommodation, renting a car, and going on a sightseeing tour. Andaleeb and Conway (2006) used factor analysis and regression models to find the impact of service quality determinants on CS in the restaurant industry. Service quality is an adaptable model for service and a regulatory organization such as RRA.

2.3 Performance measurement in service organizations

In the measurement of performance, many organizations adopt Kaplan and Norton Balanced Score Card approach. Although Kaplan and Norton's Balanced Score Card is concentrated on the manufacturing sector it can be adopted to service entities when some of the deficiencies in it are overcome. To solve these deficiencies, Drury (2004) found four characteristics to show the difference between service and non-service organizations. These characteristics are intangibility of service, variability, inseparability, and perishability.

To control the intangibility aspects, the following measures can be adapted to measure performance:

- The measure of satisfaction after the service could be done with the use of monitoring and evaluation on letters of complaint.

- Measurement during the service delivery in this method, some organizations' management makes unannounced visits to know the quality of service offered.
- Another means is using mystery shoppers; According to Drury (2004), tangibles can be used as a surrogate for intangibles. This is the use of internal measures of tangible aspects of the services as an indication of how the customer views the service. In some situations, organizations measure waiting times and the conditions of the waiting environment as a surrogate of customer satisfaction with the service. Otley (1987) suggested the need to answer two basic issues to form the basic building blocks.

The dimensions of performance that the organization is seeking to encourage. Setting the right standards. Zeithaml et al. (1990) support the measurement of service business performance based on six dimensions. Zeithaml et al. (1990) indicated that managers of every service organization should make their own set of performance measures based on the six dimensions to ensure the continued relevance of the competitive strategy. The dimensions are categorized into competitiveness and financial performance. The other four dimensions are quality, flexibility, resource utilization, and innovation as shown below.

Table 1: Dimensions of measurement of service business performance

	Dimensions of performance	Types of measures
Results	Competitiveness	Relative market shares and position Sales growth Measures of the customer base
Determinants	Competitiveness	Relative market shares and position Sales growth Measures of the customer base
	Financial Performance	Profitability Liquidity Capital Structure Market ratio
	Quality of service	Reliability Responsiveness Aesthetics/appearance Cleanliness/tidiness Comfort Friendliness Communication Courtesy Competence Access Availability
	Flexibility	Volume flexibility Delivery speed flexibility Specification flexibility
	Resource utilization	Productivity Efficiency
	Innovation	Performance of the innovation process Performance of individual innovation

2.4 Strategies to improve quality of service in service firms

Parasuraman et al. (1985) gave ten elements they believed helps to improve service quality. These elements include listening, reliability, basic service, service design, recovery, surprising the customers, fair play, teamwork, employee research, and servant leadership. Listening helps to understand what the customer wants by continuously learning about customers' expectations and perceptions, an area that can be responded to by conducting surveys. Reliability refers to the consistency of service delivery. Basic service is about the company's ability to deliver the basics and what they are supposed to do. It borders on keeping to the promises, using common sense in the delivery of service, listening to the customers, informing customers, and determination to deliver value to the customers. Service design is forming a holistic view of the service while managing its many details.

Keaveney (1995) reports that knowing the negative issues about the customer switches can help in taking a holistic approach to service quality. An outline of some of the reasons Keaveney (1995) gave are poor pricing, inconvenience, core service failure, service encountered failures, response to service failures, competition, ethical problems, and involuntary switch. On pricing, it concerns high prices, price increases, unfair pricing, and deceptive pricing. Inconvenience includes things like location, hours of waiting, waiting for service, and appointments. Core service failure concerns issues of service mistakes, bill errors, and service catastrophe. Service encountered failure is about uncaring attitude, impolite behaviors, and unresponsiveness. Response to service failure borders on issues such as negative response, no response, and reluctant response.

2.5 Customer Satisfaction Theory

Expectancy-Disconfirmation Paradigm (EDP)

Drawing on the shortcomings of the early theories of consumer satisfaction, Oliver (1977, 1980) proposed the Expectancy-Disconfirmation Paradigm (EDP) as the most promising theoretical framework for the assessment of customer satisfaction. The theory implies that consumers buy goods/services with pre-purchase expectations about the anticipated performance. The expectation level hence becomes a standard against which the product/service is evaluated. That is, once the product or service has been used, outcomes are compared against expectations. Where the outcome matches the expectation, confirmation occurs. Disconfirmation occurs where there is a difference between expectations and outcomes. A customer is either satisfied or dissatisfied as a result of positive or negative differences between expectations and perceptions. Thus, when service performance is better than what the customer had initially expected, there is a positive disconfirmation between expectations and performance which

results in satisfaction, while when service performance is as expected, there is a confirmation between expectations and perceptions which results in satisfaction. On the contrary, when service performance is not as good as what the customer expected, there is a negative disconfirmation between expectations and perceptions which causes dissatisfaction.

Howards & Sheth (1967) concur with the theory, that satisfaction is a function of the degree of congruency between aspirations and the perceived reality of experiences. This model has found a great degree of support from researchers in various disciplines and has been widely used to evaluate satisfaction with different products and services. This theory, therefore, anchored the survey on customer satisfaction at RRA.

RRA commitment to the provision of effective, efficient, and ethical tax services for social-economic development continues to be the driving force behind many customer satisfaction initiatives. Significant improvement in customer satisfaction since 2016, RRA is yet to achieve the target of 80% satisfaction level. This survey has highlighted the various taxpayers' category levels of satisfaction that may serve as a mixed initiative to meet the need by the different categories.

2.6 Customer Satisfaction Models

The performance models

The Performance Model depicts that a customer's perception of a product or service performance and their expectations of that performance have a positive effect on customer satisfaction, Spreng and Mackey (1996). Performance is defined as the level of quality of the product, or service, as perceived by the customer, relative to the price paid. This perceived performance is described as value. The perceived performance may have a stronger effect on customer satisfaction than expectations, Tse and Wilton (1988). The assessment of satisfaction is closely related to expectations. The Performance Model depicts expectations having a direct and positive impact on satisfaction because of the part they play as a foundation in the satisfaction evaluation process. The stronger a customer's expectation, relative to the performance information, the greater the impact of expectations as an anchor on satisfaction. The stronger the performance information of the construct, the greater the relative positive effect will be on customer satisfaction.

The Performance Model also shows a positive effect of expectations on perceived performance that is the ability of customer expectations to predict performance. This is felt to be greatest when customers have a lot of experience with a performer who is either predictable or has low variance. The extent of the effect will vary from product to service. Given that RRA service is

routine and repetitive, the model of performance, therefore, may partially apply in efforts to meet customer expectations.

To measure the levels of satisfaction, a quantitative approach using the Likert scale is used to measure the level of satisfaction across various touch points. Further, in trying to explain the impact of customer loyalty to a business, Reichheld in his 2003 Harvard Business Review article "One Number You Need to Grow" introduced Net Promoter Score. This number is computed by netting off those customers who are highly unlikely (detractors) from those likely to strongly recommend an institution (Promoters). If the net value is positive, the measure indicates more customers are likely to positively endorse a business leading to growth.

Customer satisfaction is generally described in terms of "an evaluative, affective or emotional response". The literature on satisfaction focuses on the idea that the customer will make a comparison between the performance of the product or service and a certain standard (Ganning, 2000). Parasuraman et al. (1988, 1993) also argue this point; they claim that the standard of comparison is that of predictive expectations, i.e. what the customer believes will happen. Oliver (1981) defines satisfaction as "a summary psychological state resulting when the emotion surrounding disconfirmed expectations is coupled with the consumer's prior feeling about the consumption experience". Churchill and Serprenant (1982) explain customer satisfaction as a function of pre-purchase expectations and post-purchase product/service performance. The pre-purchase expectation held might be conscious, active, or sub-conscious, passive expectations.

Customer satisfaction or dissatisfaction is a recognized function of disconfirmation that arises from discrepancies between prior expectations and actual performance. The presumption that a customer's pre-purchase expectations determine customer satisfaction assumes that the expectations are formed based on experience. In cases where customers have no experience, customer expectations are believed to be more an artifact of the service production process and to not affect satisfaction Gable, (1996). There are two general conceptualizations of customer satisfaction; these are transaction-specific and cumulative satisfaction.

Fornell (1992) proposes that critical gains of customer satisfaction include loyalty as loyal customers can create a steady stream of future cash flow for a firm. Lower costs can be achieved in future transactions because a firm that provides high customer satisfaction will devote fewer resources to handling returns, managing complaints, and reworking defective items. It promotes insulation of current customers from competition, reduced failure costs, lower costs in attracting new customers, and the enhancement of the firm's reputation. Satisfied customers

are more likely to recommend the firm thus promoting its image and reputation. A long-term perspective is required. The above gains resonate with RRA service delivery outcomes.

CHAPTER THREE: RESEARCH METHODOLOGY

3.1 Introduction

This chapter describes the research design used to meet the objectives of the study. The thematic areas include the research approach, target population, sampling, and sampling design, data collection method, data analysis techniques, and quality control measures.

3.2 Research Approach

The study used both primary and secondary data. Primary data was collected through quantitative techniques. Quantitative data were gathered through face-to-face interviews and phone interviews using structured questionnaires from all the stakeholders. The objective here was to quantify the responses and confirm the extent to which respondents held various opinions and perceptions. The data were analyzed to answer the research objectives.

3.3 Target Population

The study targeted all external stakeholders of RRA as well as RRA Staff. The customers comprised of Individual taxpayers, Large Taxpayers, Medium Taxpayers and Small Taxpayers.

3.4 Sampling Design

To determine the number of respondents in each category, various methods were used. For taxpayers, three categories were identified namely large taxpayers, medium and small taxpayers. For each category of taxpayers, random sampling was used to generate the appropriate sample size from the all-taxpayers list provided by RRA. All 30 districts were represented in our research sample.

In terms of RRA services considered for the survey, those that are most requested were targeted and these were identified by RRA as the following: Registration or de-registration, Tax declaration, and Customs services and Customers' services (documents, Software, motor vehicles...) by considering Importers, Exporters, Local businesses. Furthermore, RRA staff from the departments that offer the above services also participated in the survey.

3.5 Sample Size calculation

To determine the sample for various target customers, Fisher's Model for computing sample size where the target population is more than 10,000 was used. This is an international best practice for use in surveys where the population is huge and sample elements are heterogeneous and diverse. The sample size was determined by employing the equation below:

Equation:

$$n = \frac{z^2 p q}{\epsilon^2};$$

n= refer to the desired sample size,

Z= the standard normal deviate usually set at 1.96 which corresponds to the 95% confidence level,

p= Population of the target population estimated to have a particular characteristic, 50% is normally used because it is the recommended measure if there is a lack of reasonable estimate,

q= 1.0 – p,

ε= degree of accuracy desired in this context set at 0.025,

$n = z^2 p q = (1.96)^2 (0.5) (0.5) = 1537$,

$\epsilon^2 = (0.025)^2$

3.6 Selection of customer sample size

Error Margin (P-values)	Customer Sample (pop	
	>10,000)	Comments
5%	384	Minimum Accuracy per domain
4.50%	474	
4%	600	
3.50%	784	
3%	1061	High Accuracy per domain
2.50%	1537	High Accuracy per domain
2%	2401	
1.70%	3323	
1.50%	4268	
1%	9604	

3.7 Sample distribution

Given the wide variations of the sample frame for each target segment, a proportionate distribution of sample based on the sampling frame were respected as planned before. To address the above issues, the sampling procedure was done at two levels:

- Allocation of sample per segment to be based on sample rationalization and not proportionate to the total customer population.

- The allocated sample to be spread to various provinces proportionate to the customer population.
- A random sample to be employed in selecting customers within each customer segment.

Table 2: Adjusted sample breakdown

Size of company/institution	Count	Percentage
Large	62	4.3%
Medium	163	11.2%
Micro	335	23.0%
Small	894	61.5%

3.8 Training of enumerators

The training of the enumerators aims at increasing their capacity in customer satisfaction evaluation and the point is that each enumerator must understand each question properly and know the type of calculation to be expected from that question. To make the training coherent and homogenous, the enumerators were trained by the consultant and the one of RRA staff has given the team all clarification of services delivered by RRA. The trainers were explaining the whole questionnaire answering theoretical and practical questions raised by enumerators. To equip enumerators with practical skills and familiarize them with the questionnaire, the trainers used "the fill-in questionnaire". The questionnaire was filled in front of the trainees (enumerators) using a projector then after a mock interview between enumerators was conducted to be familiar with the questionnaire. The quantitative data collection used 39 enumerators in 10 days.

3.9 Data collection techniques

The Computer-Assisted Personal Interviewing (CAPI) was used to collect quantitative data for reporting this assignment. This system has been proved to be more effective and efficient than the usual Paper and Pencil Interviewing (PAP) system. The approved questionnaire was prepared and uploaded on the tablets using Open Data Kit software (ODK). The latter helps to collect field data on a mobile device and transmits it to a server from where they are extracted for analysis. ODK helps to regularly monitor the geographical location and progress of the interviews.

3.10 Quality control measures

A data-collection tool was designed between two parts before data collectors training. The tool was programmed using KOBOLLECT (Data collection platform based on ODK) and uploaded onto android devices (tablets) and the data was directly recorded from the interview into the devices and then sent to the server at the end of the day.

This system was used for quality data since skip patterns and field validation are handled by the data-collection devices. The flow of questions is automated, so the enumerator does not need to decide which question comes next; it is calculated by the android tablets, logical checks, pre-filling information, setting constraints on answer ranges, pictures, automatic currently date, and GPS coordinates. The data is also available right away in a digitized format to look for any other problems. The data cleaning process begun after the first day of surveying. At that time the enumerators were still able to return to any respondent or data collection site if they need to correct it.

Speed and efficiency using digital data collection reduced both data collection time and also the time required for data cleaning. Visibility and Tracking are the most important advantage of this method. All filled questionnaires were uploaded on a server where data was accessible to all concerned stakeholders. The visibility was provided with immediate answers to questions.

3.11 Data Analysis

3.11.1 Descriptive analysis

The quantitative data were analyzed through percentages, mean scores, and frequencies using Statistical Package for Social Sciences (SPSS). In this report, the findings are presented in the form of tables and charts. The quantitative data were collected using a 5 Point Likert Scale designed on a continuum ranging e.g., from strongly agree to strongly disagree among other scales. This helped in computing percentage scores that eventually generated the ultimate measures of customer satisfaction.

3.11.2 Customer satisfaction Computation

Customer Satisfaction Index on computing % Average for various touch points-Customer service charter effectiveness, RRA core values, Satisfaction with RRA Staff, Satisfaction with support services, Employees integrity and fairness, complaint handling, quality of service at the contact center, satisfaction with tax processes, RRA performance on functional and operational attributes, the performance of RRA systems, the effectiveness of tax payer education, quality of communication and quality of procurement services has been used.

CHAPTER FOUR: RESEARCH FINDINGS

A-Taxpayers Survey

4.1 Introduction

This chapter highlights results on the evaluation of customers' perception and satisfaction towards RRA services, RRA key areas of strength and weaknesses, identifying the source and frequency of taxpayer complaints about service delivery, determining taxpayers' awareness of RRA services and source of awareness, establishing the effectiveness of taxpayer education programs and other reforms on service delivery, determining overall RRA performance on key customer satisfaction measures - Customer Satisfaction level and identifying and proposing service improvement measures.

4.2 Response Rate

Table 3 shows the disaggregated sample by the size of the visited institutions. 1,500 customers were targeted with a total of 1,454 customers participating, translated into a response rate of 97%. Percentage of 61.5% of visited institutions are small taxpayers, 23.0% are micro-taxpayers, 11.2% are medium taxpayers and 4.3% are large taxpayers. In some tables and figures, the survey has combined micro and small taxpayers to facilitate visualization. By combining the two, small taxpayers become 1,229 (84.5%).

Table 3: Size of company/institution

Size of company/institution	Count	Percentage
Large	62	4.3%
Medium	163	11.2%
Micro	335	23.0%
Small	894	61.5%
Total	1,454	100%

Source: RRA Customer satisfaction survey, 2020

4.3 Profile of visited taxpayers

4.3.1 Demographic characteristics

From the survey, 1,119 (77.0%) out of 1,454 respondents were males while 335 (23.0%) were females. In terms of position in their institutions, 1,032 (71.0%) were managers, 77 (5.3%) were accountant, 86 (5.9%) were tax advisors, 25 (1.7%) were HR, and 234 (16.1%) were business owners. Regarding the age group of respondents, most of them were between 30-65 years (87.6%), 50.8% have less than 5 years of experience in the current position. Regarding the status

of the business, 94.2% do local business, 8.5% are importers while 2.8% are exporters. **Table 4** below shows the customer's profile by age, gender, current position of respondent, years of the respondent, year of experience on a current position, size of visited institutions, and status of business of those institutions.

Table 4: Distribution of visited customers by demographic characteristics

	Count	%
Gender of respondent		
Male	1,119	77.0%
Female	335	23.0%
The position of respondent		
Manager	1,032	71.0%
Accountant	77	5.3%
Tax advisors	86	5.9%
HR	25	1.7%
Business owners	234	16.1%
Respondent's age		
Under 30 years	176	12.1%
Between 31 and 65 years	1,274	87.6%
Above 66 years	4	0.3%
Year of experience of respondent		
Under 5 years	739	50.8%
Between 6 and 10 years	514	35.4%
Above 10 years	201	13.8%
Status of business		
Importers	123	8.5%
Exporters	40	2.8%
Local businesses	1,370	94.2%

Source: RRA Customer satisfaction survey, 2020

4.3.2 Distribution of taxpayers by district

On regional splits, the taxpayer's sample was distributed as illustrated in **Figure 1**. Among 1,454 taxpayers visited in this survey, Eastern Province has the highest sample (40.6%), followed by Kigali city (30.2%), Western Province (11.4%), Southern Province (10.2%), and Northern Province with (7.6%). Regarding the district, Nyarugenge district has the highest sample (11.4%) while Nyaruguru District has the lowest sample (0.3%).

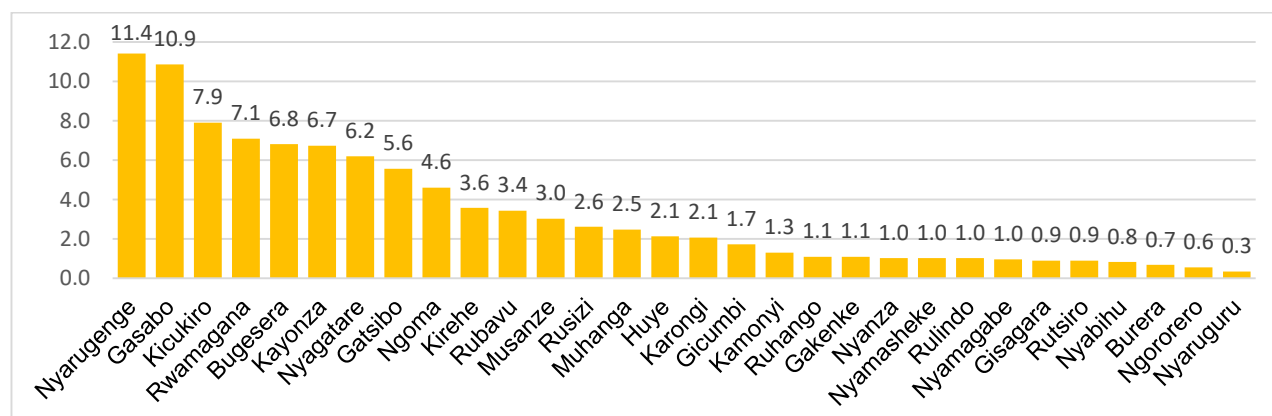


Figure 1: Taxpayers by district

Source: RRA Customer satisfaction survey, 2020

4.3.3 Economic activities of taxpayers

Table 5 below details the taxpayers who were interviewed in this survey by business sector. As depicted, most (48.4%) of respondents were in the retail (wholesale and retail trade) category followed by Transport and communication with (18.1%).

Table 5: Distribution of taxpayers by economic activities

	Count	%
Retail (wholesale and retail trade)	704	48.4%
Transport and communication	263	18.1%
Other	130	8.9%
Agriculture	114	7.8%
Construction	59	4.1%
Financial services and Insurance (banks, insurance, audit firms etc.)	43	3.0%
Medical and Public Health sectors	42	2.9%
Manufacturing	29	2.0%
Media and ICT	29	2.0%
Professional services (Law firms/survey firms etc.)	23	1.6%
Education	22	1.5%
Hospitality and Service (Hotel and tourism/real estate)	19	1.3%
NGOs & Diplomatic Missions / Embassies	11	0.8%
Central Government institutions	11	0.8%
Mining and quarrying	10	0.7%
Parastatal	6	0.4%
Local Government institutions	4	0.3%

Source: RRA Customer satisfaction survey, 2020

4.4 Awareness and use of RRA services

RRA provides a range of services which include: (1) Registration or de-registration, (2) Tax declaration, and (3) Customs services. The research intends to assess the level of awareness of taxpayers of the services combined in the above points. The details of services delivered by RRA was assessed under each main service. **In registration or de-registration**, the survey has captured information on Business registration & acquisition of a Taxpayer Identification Number (TIN) for Local Government Taxes, Registration and acquisition of a Taxpayer Identification Number (TIN) for business, VAT registration, and acquisition of a VAT Certificate, Registration under quarterly pre-payment of VAT & PAYE, Provide access to E-tax system (Web registration), Business deregistration and De-registration from Local Government Taxes. **Under Tax declaration**, the survey has captured information on Personal and Corporate Income Tax, Value Added Tax (VAT), Withholding tax, Customs duties, Consumption Tax, Tax on Gaming activities, Tax on Mineral, Tax exemption on imported goods, Local Government Taxes (Trading license, Property tax, Rental income tax, Public cleaning fees), Non-fiscal revenues (Road Maintenance Fund, Others), Withholding Tax of 5%; African Union Levy, Export Duty on Raw Hides and Skins, Computer Processing Fee and Quality Inspection

Fee (QIF). The survey captured also information on **Other services** delivered by RRA including Issuance of tax clearance certificate, Tax arrears certificate (for public tender purpose), Issuance of “Quitus Fiscal”, Issuance of a tax payment certificate, Issuance of tax stamps on tobacco, liquors, and wines, VAT Refund request, Installment or Payment facility, EBM activation, EBM De-activation/ suspension, Request for a password for EBM, General technical support for EBM, Processing of customs import declaration, Processing of customs export declaration and Motor vehicles services.

4.4.1 Awareness of the role of RRA

The survey has assessed the level of awareness on the role of RRA. **Table 6** shows that 98.8% of taxpayers visited declared that RRA is responsible for the collection of revenue, and 58.6% has declared that it has the responsibility to assess and account for all revenues by specific laws.

Table 6: Awareness of customers on the role played by RRA

	Count	%
Collection of revenue	1,431	98.4%
To assess and account for all revenues by specific laws	852	58.6%
To advise on matters relating to the administration of revenue	575	39.5%
Others	27	1.9%

Source: RRA Customer satisfaction survey, 2020

4.4.2 Awareness of services

RRA provides a range of services which include Registration or de-registration, Tax declaration, and Customs services.

As shown in **Table 8** below, tax registration/de-registration had the highest awareness for all the taxpayers' categories at 91.3%, 96.0%, 97.7% for small, medium, and large taxpayers respectively. High awareness of tax payment can be attributed to the fact that this question was asked spontaneously, and tax payment would have a high recall because of its saliency than other services.

However, as seen in **Table 7**, awareness for the other services was quite differentiated across different categories. For instance, declaration/filing and processing of tax clearance certificates were the other services with very high awareness among large taxpayers, while registration/de-registration was the other service with high awareness among the large and medium taxpayers.

The services that had low awareness are; VAT refund- Automatic VAT refund-5%, Issuance of tax stamps-5%, Appeal process-4%, Issuance of 'Quitus fiscal'-4%, VAT refund-Non-automatic refund-4%, VAT refund - Privileged persons' refund-4%, Customs Services - Imports for domestic consumption-3%, Customs Services - Certificate of origin-2%, and Customs Services-

Amicable settlement-2%, which can be partly attributable to specialized usage for these products. This means that taxpayers are selective customers who are interested in the services that relate to their specific domains of business. It is therefore not surprising that some taxpayers do not know many of RRA services.

Table 7: Awareness of RRA services

Services	Count	%
Registration or de-registration	1,032	71.0%
Business registration & acquisition of a Taxpayer Identification Number (TIN)	949	92.0%
Registration and acquisition of a Taxpayer Identification Number (TIN) for Local Government Taxes	650	63.0%
VAT registration and acquisition of a VAT Certificate	456	44.2%
Registration under quarterly payment of VAT & PAYE	443	42.9%
Provide access to E-tax system (Web registration)	342	33.1%
Business deregistration	292	28.3%
De-registration from Local Government Taxes	237	23.0%
Tax declaration and Customs Duties	1,404	96.6%
Personal and Corporate Income Tax	1,146	81.6%
Value Added Tax (VAT)	796	56.7%
Custom duties	698	49.7%
Withholding tax	586	41.7%
Consumption Tax	340	24.2%
Tax on Gaming activities	250	17.8%
Tax on Mineral	140	10.0%
Tax exemption on imported goods	115	8.2%
Local Government Taxes (Trading license, Property tax, Rental income tax)	76	5.4%
Public cleaning fee	60	4.3%
Other services	332	22.8%
Issuance of tax clearance certificate	189	56.9%
Tax arrears certificate (for public tender purpose)	188	56.6%
Issuance of a tax payment certificate	185	55.7%
Issuance of tax stamps	182	54.8%
VAT Refund request	123	37.0%
Installment or Payment facility	89	26.8%
EBM activation	87	26.2%
EBM De-activation/ suspension	81	24.4%
Request for a password for EBM	80	24.1%
General technical support for EBM	69	20.8%
Processing of customs import declaration	65	19.6%
Processing of customs export declaration	43	13.0%
Motor vehicles services	28	8.4%

Source: RRA Customer satisfaction survey, 2020

Table 8: Awareness of RRA services by the size of business

Services	LARGE	MEDIUM	SMALL
Registration or de-registration			
Business registration & acquisition of TIN	97.7%	96.0%	91.3
Registration and acquisition of a TIN for Local Government Taxes	65.9%	69.0%	62.0
VAT registration and acquisition of a VAT Certificate	63.6%	57.9%	41.2
Registration under quarterly payment of VAT & PAYE	43.2%	36.5%	26.7
Provide access to E-Tax system (Web registration)	47.7%	43.7%	31.8
Business deregistration	45.5%	47.6%	42.8
De-registration from Local Government Taxes	34.1%	30.2%	21.8
Tax declaration and Customs Duties			
Personal and Corporate Income Tax	82.3%	85.6%	82.6
Value Added Tax (VAT)	82.3%	71.3%	52.2
Custom duties	30.6%	25.0%	6.5
Withholding tax	37.1%	35.6%	14.4
Consumption Tax	32.3%	41.3%	22.1
Tax on Gaming activities	6.5%	5.0%	5.6
Tax on Mineral	8.1%	8.1%	4.0
Tax exemption on imported goods	21.0%	16.9%	6.7
Local Government Taxes	40.3%	48.1%	41.0
Public cleaning fee	45.2%	51.9%	51.4
Other services			
Issuance of tax clearance certificate	72.7%	66.7%	52.0
Tax arrears certificate (for public tender purpose)	72.7%	57.9%	54.6
Issuance of a tax payment certificate	77.3%	66.7%	52.1
Issuance of tax stamps	59.1%	71.9%	53.9
VAT Refund request	59.1%	54.4%	31.4
Instalment or Payment facility	40.9%	24.6%	17.7
EBM activation	54.5%	47.4%	19.3
EBM De-activation/ suspension	54.5%	36.8%	18.2
Request for password for EBM	50.0%	38.6%	18.5
General technical support for EBM	54.5%	40.4%	20.4
Processing of customs import declaration	36.4%	29.8%	7.0
Processing of customs export declaration	31.8%	22.8%	2.7
Motor vehicles services	13.6%	26.3%	16.8

Source: RRA Customer satisfaction survey, 2020

4.4.3 Source of Awareness of Customer Services

Customers learn about products, services, and brands from various sources. It is therefore critical for an organization to evaluate which sources are effective for their customers. In line with the above, the study sought to establish the sources of awareness for RRA service charter to its customers. Respondents were at liberty to choose more than one response from the choices given. Based on the findings, Radio and TV were the main sources of awareness with 79.0% and 67.1% respectively as shown in **Table 9** below.

Table 9: Communication tools used to be aware of RRA Services

	Count	%
Radio	1,149	79.0%
TV	975	67.1%
RRA's website	530	36.5%
Employees of RRA	471	32.4%
Newspaper	196	13.5%
Social Media (Twitter, Facebook, Instagram, YouTube)	149	10.2%
Posters within RRA's buildings	122	8.4%
Exhibitions and promotions e.g. shows	102	7.0%
Events held by RRA e.g., launch events, Taxpayers Appreciation Day	76	5.2%
Other	29	2.0%

Source: RRA Customer satisfaction survey, 2020

4.4.4 Awareness of Tax reforms and initiatives

To establish whether taxpayers have seen any impact of reforms on service delivery, it was important to determine whether they were aware of any reforms that are currently being undertaken or have been undertaken by RRA. Across the various customer segments, the survey highlighted 3 majors reforms that taxpayers are aware of. From **Table 10**, the results shows that about 56.9% of the taxpayers indicated to be aware of reforms related to the tax declaration with M-declaration, 54.3% are aware of the payment of taxes using mobile money, while E-payment was rated at 43.0%.

Table 10: Awareness of Tax reforms and initiatives

	Count	%
M-declaration (dialing *800#)	827	56.9%
Payment of taxes using mobile money	789	54.3%
E- payment (Money transfer from your bank account to RRA account)	625	43.0%
Electronic billing machine (EBM)	552	38.0%
E- filling	290	19.9%
Tax payment through Mobicash	269	18.5%
Electronic Single Window	133	9.1%
Motor vehicles ownership transfers	75	5.2%
Tax payment through infinity	69	4.7%
One Stop Boarder Post	46	3.2%
Single customs territory	41	2.8%
Blue Channel	30	2.1%
Other	21	1.4%

Source: RRA Customer satisfaction survey, 2020

From **Table 11**, the survey shows the association between services and the size of taxpayers. The high rate of large and medium taxpayers 67.7% and 69.3% respectively who are aware of E-payment, while in small taxpayers the highest rate of awareness is M-declaration at 55.8%.

Table 11: Awareness of Tax reforms and initiatives by the size of customers

	LARGE (n=62)	MEDIUM (n=163)	SMALL (n=894)
E- Payment	67.7%	69.3%	38.4%
Electronic Billing Machine (EBM)	62.9%	61.3%	33.6%
M-declaration	59.7%	56.4%	55.8%
Payment of taxes using mobile money	48.4%	53.4%	54.4%
Electronic Single Window	30.6%	28.2%	0.7%
E- filling	21.0%	14.1%	16.7%
One Stop Boarder Post	19.4%	30.1%	0.5%
Tax payment through MobiCash	17.7%	14.1%	0.0%
Single customs territory	8.1%	15.3%	4.2%
Blue Channel	8.1%	4.9%	4.4%
Motor vehicles ownership transfers	4.8%	8.6%	38.4%
Tax payment through infinity	67.7%	69.3%	38.4%

Source: RRA Customer satisfaction survey, 2020

4.4.5 Services requested by customers in 2020

To find out the frequency of interaction, respondents were asked to state the last time they had contact with RRA. Average scores and correlation percentages were computed based on the questions where respondents were required to choose one response from the choices given. From the findings, 95.7% of the taxpayers interviewed indicated to have interacted with RRA to ask and fulfill the tax declaration and customs duties, 27.8% had interacted on registration or acquisition of TIN while those who requested customs services were 8.5%. **Table 12** shows detailed information on the services requested during the year 2020. 81.9% requested Business registration services, 73.5% requested Personal and Corporate Income Tax services and 46.3% requested the Issuance of the tax clearance certificates.

Table 12: Services requested by customers in 2020

	Count	%
Registration or de-registration services	404	27.8%
Business registration & acquisition of a TIN	331	81.9%
Registration and acquisition of a TIN for Local Government Taxes	208	51.5%
VAT registration and acquisition of a VAT Certificate	116	28.7%
Registration under quarterly pre-payment of VAT & PAYE	85	21.0%
Provide access to E-Tax system (Web registration)	72	17.8%
Business de-registration	61	15.1%
De-registration from Local Government Taxes	33	8.2%
Tax declaration and Customs Duties	1392	95.7%
Personal and Corporate Income Tax	1023	73.5%
Public cleaning fees	602	43.2%
Value Added Tax (VAT)	574	41.2%
Local Government Taxes (Trading license, Property tax, Rental income tax)	475	34.1%
Consumption Tax	251	18.0%
Withholding tax	168	12.1%
Customs duties or tax exemption on imported goods	76	5.5%
Tax on Mineral	12	0.9%
Tax on Gaming activities	9	0.6%
Other services	123	8.5%
Issuance of tax clearance certificate	57	46.3%
Issuance of tax stamps	57	46.3%
Issuance of a tax payment certificate	54	43.9%
Tax arrears certificate (for public tenders' purpose)	33	26.8%
VAT Refund request	28	22.8%
EBM activation	23	18.7%
General technical support for EBM	22	17.9%
Motor vehicles services	21	17.1%
Other services	21	17.1%
Request for a password for EBM	20	16.3%
EBM De-activation/ suspension	15	12.2%
Tax Payment in Installment or Payment facility	11	8.9%
Processing of customs import declaration	8	6.5%
Processing of customs export declaration	7	5.7%

Source: RRA Customer satisfaction survey, 2020

4.4.6 Interaction during COVID-19 period

Table 13 below shows the services taxpayers sought during the COVID-19 period. Similar to the trend seen in the preceding section on the general services requested, Tax declaration and Customs Duties was the most common requested (78.3%). Among them, 68.2% have requested Personal and Corporate Income Tax related services. The request for other services was low compared to tax declaration, due to the effect of the pandemic. Few businesses were created and the request of customs services was also low. Registration or de-registration services were sought at the rate of 15.9% and Customs services at the rate of 5.9%.

Table 13: Requested services during the COVID 19

	Count	%
Registration or de-registration services	231	15.9%
Business registration & acquisition of a TIN	173	74.9%
Registration and acquisition of a TIN for Local Government Taxes	105	45.5%
VAT registration and acquisition of a VAT Certificate	67	29.0%
Registration under quarterly pre-payment of VAT & PAYE	55	23.8%
Provide access to E-Tax system (Web registration)	54	23.4%
Business de-registration	43	18.6%
De-registration from Local Government Taxes	16	6.9%
Tax declaration and Customs Duties	1139	78.3%
Personal and Corporate Income Tax	777	68.2%
Public cleaning fees	491	43.1%
Value Added Tax (VAT)	397	34.9%
Local Government Taxes (Trading license, Property tax, Rental income tax)	391	34.3%
Consumption Tax	195	17.1%
Withholding Tax	126	11.1%
Customs duties	52	4.6%
Tax exemption on imported goods	33	2.9%
Tax on Gaming activities	8	0.7%
Tax on Mineral	4	0.4%
Other services	86	5.9%
Issuance of tax stamps	50	58.1%
Issuance of tax payment certificate	47	54.7%
Issuance of tax clearance certificate	45	52.3%
Tax arrears certificate (for public tenders purpose)	30	34.9%
VAT Refund request	30	34.9%
General technical support for EBM	20	23.3%
Request for a password for EBM	17	19.8%
EBM activation	15	17.4%
EBM De-activation/ suspension	14	16.3%
Motor vehicles services	13	15.1%
Processing of customs import declaration	9	10.5%
Tax payment in installment or Payment facility	8	9.3%
Processing of customs export declaration	8	9.3%

Source: RRA Customer satisfaction survey, 2020

4.4.7 The channels used to request the services during COVID-19

During this period, telephone, and website were the main channels that taxpayers used for requesting services as detailed in **Table 14** below. 73.5% has requested by telephone while those who requested the services using website of RRA are at the rate of 39.3%.

Table 14: The channels used to request the services during COVID-19

	Count	%
By telephone	874	73.5%
Website	467	39.3%
By office visit	461	38.8%
SMS (USSD CODE)	290	24.4%
By email	144	12.1%
Social Media (twitter, Facebook, Instagram, YouTube)	84	7.1%
Other	51	4.3%

Source: RRA Customer satisfaction survey, 2020

From the narrative text of the customers, there is an achievement of RRA to manage the interactions with customers during the covid19 pandemic where many respondents appreciated the intervention of RRA. 45% of respondents confirmed that the payment models were very easy to everyone, and 10.4% appreciated how RRA tax reduction during Covid19 was helpful. 10.4% appreciated how RRA canceled their tax during Covid19, whereas 8.2% appreciated how RRA extended tax payments deadlines. On the other hand, 26% of respondents didn't see any change.

4.4.8 Effectiveness of the channels used to request the services

In terms of effectiveness with channels of communication used as can be seen in **Table 15** below, taxpayers declared that most channels they used were effective. Those who used social media of RRA were satisfied at 85.7%, those who requested services from office visits at 82.9% while those who used telephone were satisfied at 82.2%. The surveys also assessed the time taken to receive feedback from RRA. More than 70% of respondents who used different means of communication reported that they received feedback within one day. Regarding the satisfaction of customers on RRA feedback page, more than 75% were satisfied with the feedback.

Table 15: Effectiveness of the channels used to request the services

	By email (n=144)	Website (n=467)	telephone (n=874)	SMS (n=290)	Office visit (n=461)	Social Media n=84)	Other (n=51)
Effectiveness of the channels used							
Very Dissatisfied	0.7%	0.9%	0.7%	0.3%	1.1%	0.0%	2.0%
Dissatisfied	9.0%	4.9%	4.5%	4.1%	4.3%	1.2%	3.9%
Moderately Satisfied	11.1%	12.6%	12.7%	13.8%	11.7%	13.1%	21.6%
Satisfied	61.1%	58.7%	60.4%	52.1%	58.8%	60.7%	68.6%
Very satisfied	18.1%	22.9%	21.7%	29.7%	24.1%	25.0%	3.9%
Level of effectiveness	79.2%	81.6%	82.2%	81.7%	82.9%	85.7%	72.5%
Duration of receiving feedback							
Immediately	29.9%	37.3%	45.5%	43.1%	44.0%	39.3%	25.5%
Within a day	40.3%	40.3%	33.8%	29.0%	35.1%	36.9%	64.7%
Within a week	16.7%	14.8%	12.6%	17.6%	11.7%	14.3%	7.8%
Within a month	6.3%	3.9%	4.6%	7.6%	3.9%	6.0%	2.0%
More than a month	6.9%	3.9%	3.5%	2.8%	5.2%	3.6%	0.0%
Less than a day	70.1%	77.5%	79.3%	72.1%	79.2%	76.2%	90.2%
Satisfaction of the feedback from RRA							
Very Dissatisfied	1.4%	0.9%	1.3%	0.7%	2.0%	0.0%	0.0%
Dissatisfied	9.7%	6.6%	5.6%	5.9%	5.2%	3.6%	5.9%
Moderately Satisfied	14.6%	11.8%	12.5%	13.4%	11.1%	11.9%	13.7%
Satisfied	57.6%	59.1%	59.8%	51.4%	57.7%	60.7%	74.5%
Very satisfied	16.7%	21.6%	20.8%	28.6%	24.1%	23.8%	5.9%
Level of satisfaction	74.3%	80.7%	80.7%	80.0%	81.8%	84.5%	80.4%

Source: RRA Customer satisfaction survey, 2020

4.4.9 Services/systems used by customers in fulfilling tax obligations

The most system used to pay tax is M-declaration, Tax payment through mobile money, and E-payment which was rated by the respondent at 56.5%, 51.1%, and 42.0% respectively.

Table 16: Services/systems used by customers in fulfilling tax obligations

	Count	%
M-declaration	821	56.5%
Tax payment through mobile money	743	51.1%
E- Payment	611	42.0%
Electronic billing machine (EBM)	376	25.9%
E- filling	260	17.9%
Tax payment through Mobicash	165	11.3%
Electronic Single Window	98	6.7%
Single customs territory	38	2.6%
Motor vehicles ownership transfers	38	2.6%
Tax payment through infinity	37	2.5%
One Stop Boarder Post	33	2.3%
Blue Channel	24	1.7%

Source: RRA Customer satisfaction survey, 2020

4.4.10 The service used by size of taxpayers

The study has assessed the service used during 2019 and 2020 including the period of COVID-19. From **Figure 2**, we observe that E-Payment is the most service used by taxpayers where Large and Medium taxpayers used E-Payment at the rate of 69.4% and 68.1% respectively. M-declaration was used by Small taxpayers at the rate of 57.2% while EBM is used by large taxpayers at the rate of 54.8%.

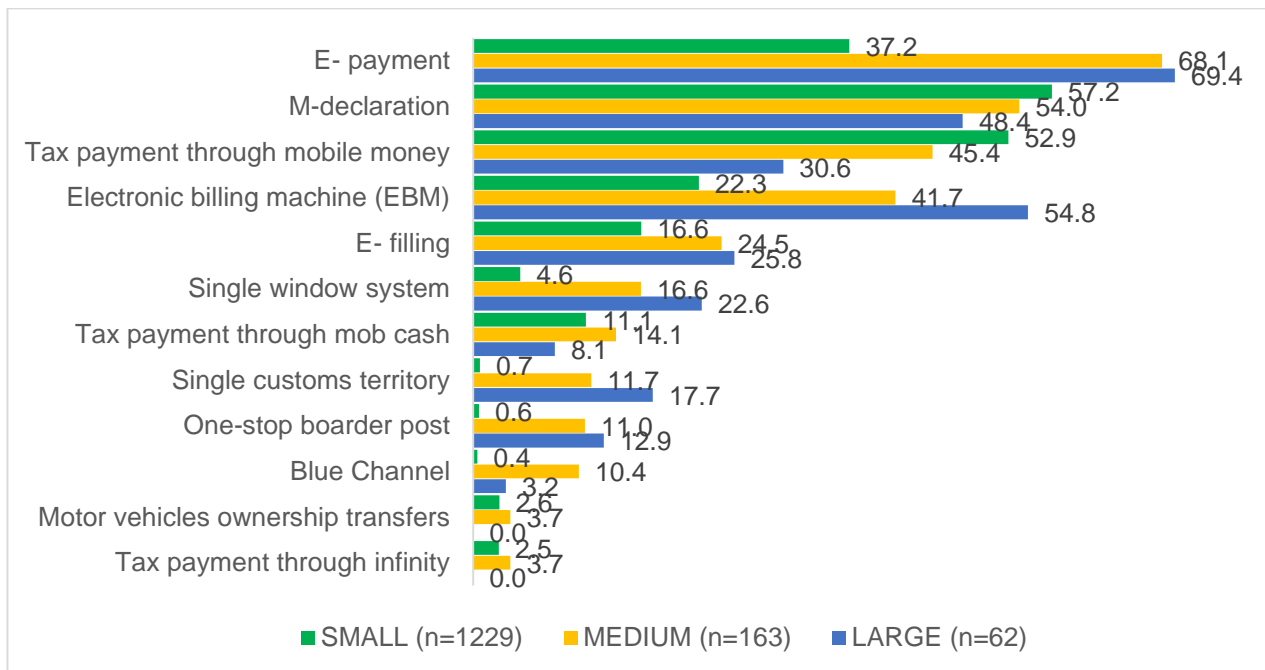


Figure 2: Service used by size of taxpayers

Source: RRA Customer satisfaction survey, 2020

4.4.11 Impact of RRA's reforms and initiatives on tax

To assess the impact of reforms at RRA, average scores and correlating percentages were computed based on multiple based questions where respondents were at liberty to rate from 1 up to 5. The payment using mobile telephone (75.6%) and M-declaration (73.5%) were the top benefits associated with the system, E- Payment at 67.9% while E- filling is at 71.8%. To establish the impact of the processing of VAT on service delivery, customers mentioned that they experienced faster services (63.2%) as key improvements as shown below in **Table 17**.

Table 17: Perception of taxpayers on the impact of RRA's reforms

Services	Strongly negative	Negative	No impact	Positive	Strongly positive	Positive impact
Tax payment through Mobile Money	6.1	2.0	16.4	45.4	30.2	75.6
M-declaration	7.1	2.4	17.1	44.6	28.9	73.5
E- filling	5.2	2.1	20.9	45.5	26.3	71.8
E- payment	9.6	3.9	18.6	44.2	23.7	67.9
Electronic billing machine (EBM)	10.0	3.1	23.7	40.9	22.4	63.2
Motor vehicles ownership transfers	18.8	9.4	25.6	33.2	13.0	46.2
Tax payment through infinity	25.5	12.4	26.5	25.1	10.4	35.5
Electronic Single Window	34.7	12.4	21.9	22.3	8.6	30.9
One Stop Boarder Post	35.8	12.0	22.4	20.8	8.9	29.7
Single customs territory	36.5	13.6	23.6	19.3	7.0	26.3
Blue Channel	37.0	13.5	23.2	19.5	6.7	26.3

Source: RRA Customer satisfaction survey, 2020

Figure 3 shows the overall perception of the impact of reforms done by RRA. The survey has used the user satisfaction index. **Figure 3** shows the rate of these impacts at 100%. 51.6% of Large taxpayers declared that the impact is more than 75%, whereas 47.9% and 48.7% of medium and small taxpayers respectively reported that the impact is at between 50% and 75%.

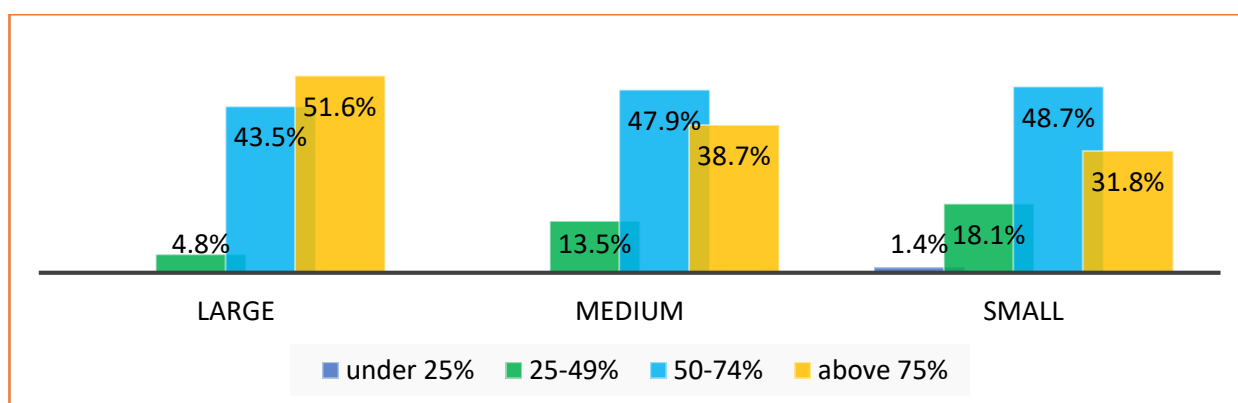


Figure 3: Overall perception on the impact of RRA's reforms

Source: RRA Customer satisfaction survey, 2020

4.4.12 Level of satisfaction of customers with RRA service delivery

To establish RRA performance on service delivery, customers were asked to rate the extent to which they agree with the statements in **Table 18** on a scale of 1 for Strongly Disagree to 5 for strongly agree. From the findings, the overall RRA performance on service delivery rated at 68.3%. This was mainly attributed to satisfaction with Accuracy of tax data (76.7%), Frequency of communication (74.6%), Quality of reception at RRA offices (73.9%), and Efficient and speedy service delivery (72.3%). However, there is a need for Staff being accessible on emails (45.4%) and the Process of filing returns (61.4%) as illustrated in the table below.

Table 18: Level of satisfaction of customers with RRA services delivery

	Very Dis-satisfied	Dis-satisfied	Neither satisfied/ dissatisfied	Satisfied	Very satisfied	Overall Satisfaction
Accuracy of tax data	1.5	3	18.8	50.7	26	76.7
Frequency of communication	1.7	3.9	19.8	51.7	23	74.6
Quality of reception at RRA offices	1.7	3.3	21.1	50.8	23.1	73.9
Modes and channels of communication used	1.9	3.5	20.9	53	20.8	73.7
RRA keeping its brand promise	2.1	4.1	20.8	48	25	73.0
Efficient and speedy service delivery	1.7	4.7	21.3	50.2	22.1	72.3
The confidentiality	1.5	3.8	24.4	47.3	23	70.3
Timeliness in delivery of services	1.8	5.3	24	49.2	19.7	68.9
Fast response to enquiries / complaints	2.4	5.7	25.9	45.7	20.4	66.0
Staff being accessible on phones	7.3	4.5	22.3	43.7	22.1	65.9
Availability of forms at RRA desk	6.4	4.5	23.9	45.3	19.9	65.2
Process of filing returns	5.6	8	25	42.3	19.1	61.4
Staff being accessible on emails	9.4	10.9	34.3	29.4	16	45.4

Source: RRA Customer satisfaction survey, 2020

The final score (60) was obtained as the average of the ratings for each statement and was converted into a percentage. The positive satisfaction was obtained by considering the rate of more than 75%. By conceding this rate, **Figure 4** shows that the relevel of satisfaction in large taxpayers is at 69.4%, small taxpayers at 52.7% while medium taxpayers are at 46.6%. In general, 56.6% of the taxpayers confirmed that they are highly satisfied with the services delivered by the Rwanda Revenue Authority at a rate greater than 75%. The rate of effectiveness of the service delivery is at 81.3%.

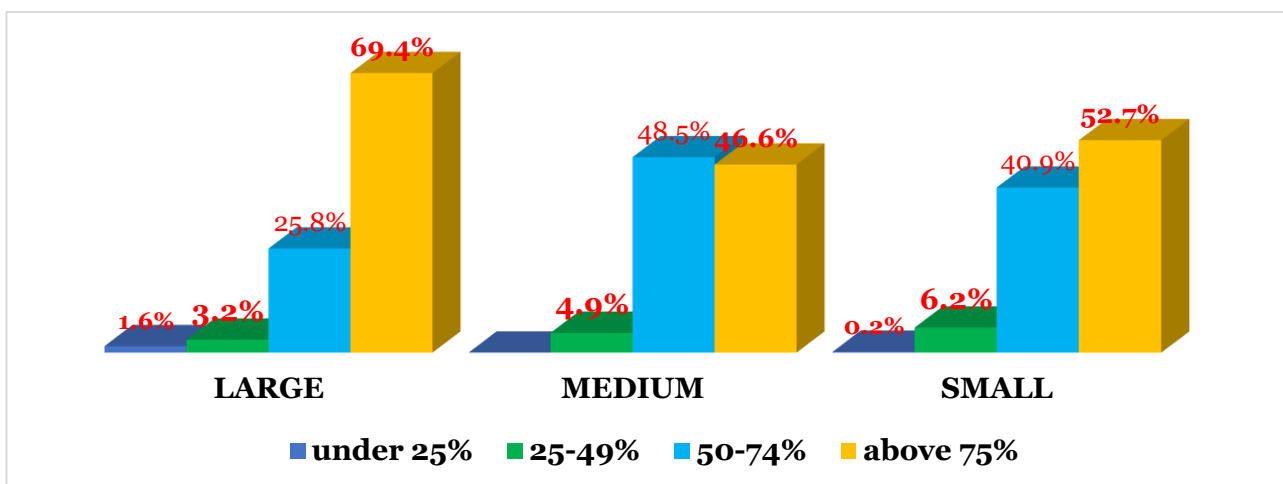


Figure 4: Overall satisfaction of the taxpayers on RRA's services delivery

Source: RRA Customer satisfaction survey, 2020

The results from the qualitative data explain the reason of this satisfaction. Most respondents from large enterprises who requested declaration services declared that they are very satisfied with the quality of services received from the reforms done by RRA especially E-filing and E-payment.

A respondent from Large taxpayers reported: *"I have appreciated the way RRA staff helped me when I went to RRA office for EBM installation, and the way they have assisted me on phone. Tax declaration has been made easy and now we can declare and pay tax without moving from our office!"*.

A respondent from Medium taxpayers also declared: *"I have acquired good service during declaration. I have used online platforms of RRA including the website. All services were good and quickly. Due to the reforms, I have saved the time used during declaration and payment of tax. And every time I call or visit RRA office, I get a wonderful service."*

A respondent from small taxpayers declared that *"RRA staff have received me with care when I went to the office for asking the way of changing the individual TIN to the company's TIN. The service of M-declaration has helped me to comply with tax requirement on time."*

4.5 Perception of taxpayers on RRA's Equity

Taxes are fair such that the tax system does not discriminate between taxpayers. To establish the perception of taxpayers on RRA's equity, customers were asked to rate the extent to which level they agree with the statements in **Table 19** on a scale of 1 for strongly disagree to 5 for strongly agree. The overall positive perception is at 77.4%. Among the statements related to equity, RRA as a reliable organization was rated at 82.9% where 82.3% reported that RRA is an organization that they can trust. The low rate of 64.7% was given to the statement asking the perception on if RRA cares about what is important for taxpayers.

Table 19: Satisfaction of taxpayers on RRA's equity to everyone

	Strongly Disagree	Disagree	Neither agree nor disagree	Agree	Strongly Agree	Overall Agree
RRA is a reliable organization	0.5	2.1	14.5	48.1	34.7	82.9
RRA is an organization that I can trust	0.5	1.9	15.3	48.1	34.2	82.3
RRA has made it easy to file tax returns	0.8	1.7	16.2	52.8	28.5	81.3
RRA always seeks ways to improve its systems	0.9	2	15.9	46.9	34.3	81.2
RRA has made tax payment systems easy	0.7	1.4	16.7	51.9	29.3	81.2
RRA has excellent leadership	1.4	2.1	15.7	48.6	32.1	80.7
RRA professionally discharges its mandate	0.5	2.1	18.4	50.3	28.7	79.0
I admire and respect RRA	0.4	2.5	18.4	49	29.7	78.7
RRA has a good reputation in Rwanda	0.5	3.6	17.4	44.9	33.6	78.5
RRA ensures equitable treatment for all taxpayers	0.9	2.8	20.9	48.8	26.6	75.4
RRA is involved in corporate social responsibility activities	0.8	3	23.2	50.1	23	73.0
RRA educates their customers on their tax obligations	2.1	5.8	22.9	48.2	21	69.2
RRA cares about what is important to me	2.6	8.7	23.9	43	21.7	64.7

Source: RRA Customer satisfaction survey, 2020

From the findings of this survey as shown in **Figure 5** below, the Overall rate of satisfaction of RRA equity is at 74.9%. The results of the survey show that 81.8%, 82.5%, and 79.8% of large, medium, and small taxpayers respectively declared to be satisfied with RRA equity, rated at more than 75%.

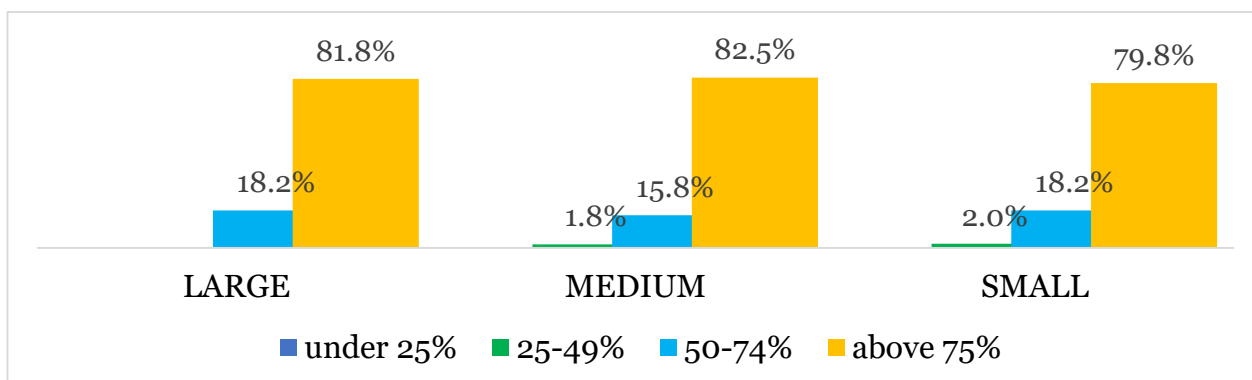


Figure 5: Overall satisfaction of the taxpayers on RRA's equity

Source: RRA Customer satisfaction survey, 2020

4.6 Satisfaction of taxpayers on RRA professionalism and customer care

To understand what appeals to the customers and the challenges experienced with professionalism and customer care at RRA, questions on the disagree and agree were asked. **Table 20** shows the rate of agreement of different statements asked to taxpayers.

An average score and a correlating percentage were computed based on a multiple-based question, where the respondent was at liberty to choose more than one response from the choices given. Understanding what customers agree and disagree about an organization helps unearthing critical factors that make customers behave in a particular way or react when interacting with the organization. Today's customer wants warm and friendly service, they want to feel valued and cared for; they want emotional connections as well as the professionalism of service providers.

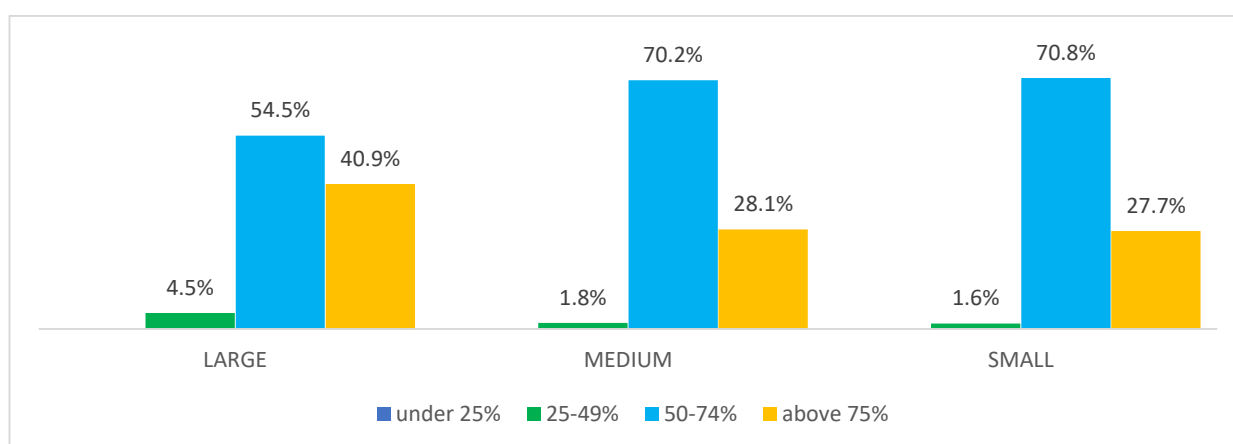
Combining the agree and strongly agree, the results from the survey show that overall agreement is at 75.4%. The following statements are: (1) RRA staff are knowledgeable at 84.0%, (1) (2) RRA staff are professional at 81.4%, (3) RRA staff strive to exceed customers' expectations at 77.6%, (4) RRA staff respond to customers' queries and problems promptly at 72.7% while the low rate is for (5) RRA is committed to supporting my company's long-term growth at 65.8%.

Regarding negative statements, the overall agreement is 24.1%. those statements are the following: (1) RRA audits causes inconveniences and disruptions to taxpayers and their business, taxpayers disagree with the statements at 48.1% while neutral is 14.8%, (2) RRA officials or employees expect to receive bribes or entertainment to serve customers efficiently, taxpayers disagree with the statements at 71.6%.

Table 20: Customer care / STAFF relations, support, integrity, and fairness

	Strongly Disagree	Disagree	Neither agree nor disagree	Agree	Strongly Agree	Overall Agree
RRA staff are knowledgeable	0.5	1.4	14.1	53.3	30.7	84.0
RRA staff are professional	0.7	1.9	16.0	53.9	27.5	81.4
RRA staff strive to exceed customers' expectations	0.8	3.6	18.1	52.0	25.6	77.6
RRA officials or employees discharge their duties in a fair and impartial manner	0.6	3.4	19.7	51.6	24.7	76.3
RRA ensures prompt payments of money owed to taxpayers	0.8	3.4	19.7	50.2	25.9	76.1
RRA ensures prompt payments of money owed to taxpayers	0.6	3.1	20.8	50.1	25.4	75.6
RRA staff respond to customers' queries and problems promptly	1.0	4.5	21.8	48.9	23.8	72.7
RRA officials upholds accountability in all their undertakings	2.5	5.2	23.0	48.1	21.3	69.4
RRA is committed to supporting my company's long-term growth	2.3	8.8	23.0	44.8	21.0	65.8
RRA audits causes inconveniences and disruptions to taxpayers and their business	29.6	18.5	14.8	24.4	12.7	37.1
RRA officials or employees expect to receive bribes or entertainment	46.4	25.2	9.1	12.3	6.9	19.3
RRA officials or employees take bribes	48.2	27.4	8.3	9.5	6.5	16.0

Source: RRA Customer satisfaction survey, 2020

**Figure 6: Overall satisfaction of the taxpayers on RRA's professionalism**

Source: RRA Customer satisfaction survey, 2020

4.7 Perception of taxpayers on RRA

To find out the extent to which taxpayers perceived RRA's sociability and communications, respondents were asked to rate the extent to which RRA observed using a scale of 1 to 5 where 1 was strongly disagreed while 5 strongly agreed. The score was obtained as the average of the ratings for each statement and was converted into percentages as they are presented in **Table 21** below. From the findings, an average of 76.1% of the customers interviewed perceived positively RRA's sociability and communication.

Table 21: Satisfaction of taxpayers on RRA's sociability and communication

	strongly disagree	Disagree	Modera tely agree	Agree	Strongl y Agree	Overall Agree
RRA is a reliable service provider	0.5	2.1	13.5	49.5	34.5	84.0
RRA is an organization that I can trust	0.5	2.7	13.7	50.7	32.5	83.1
RRA has made it easy to file tax returns	0.5	1.6	14.9	54.9	28.1	83.0
RRA has made tax payment systems easy	0.5	1.9	14.6	53.2	29.8	82.9
RRA always strives to improve and innovate	0.4	2.3	14.8	49.2	33.4	82.5
RRA has excellent leadership	0.2	2.5	15	50.6	31.6	82.3
RRA professionally discharges its mandate	0.3	2.6	15.7	50.1	31.2	81.4
RRA always seeks ways to improve on their systems	0.3	2.8	16.9	45.5	34.4	79.9
RRA has a good reputation in Rwanda	0.4	3.6	16.2	47.9	31.9	79.8
RRA is easily accessible and available to taxpayers	0.5	3	18.4	52.8	25.4	78.1
RRA ensures equitable treatment for all taxpayers	0.3	2.8	18.8	50.7	27.4	78.1
RRA has engaging and motivating communication	0.8	3.2	18.4	51.4	26.1	77.6
Proactive when dealing with taxpayers	0.8	3	20.9	49	26.3	75.3
RRA serves its clients in a timely manner	0.8	4.1	20.4	51	23.7	74.8
RRA has friendly customer service	1.7	4.1	19.9	49.6	24.7	74.3
RRA effectively resolve taxpayers' complaints and queries	0.8	4.7	20.9	49.7	23.8	73.5
RRA educates their customers on their tax obligations	1.5	5	22.8	48.3	22.4	70.6
RRA treats taxpayers well	1.2	5.4	23.2	47.2	23	70.2
RRA is a flexible organization	1.5	5	23.3	46.3	23.9	70.2
RRA is a caring and understanding Institution	0.9	5.4	23.7	47	23	70.0
Tax obligations are always calculated accurately	1.4	3.4	26.6	42.6	26	68.6
RRA cares about what is important to me	1.8	8.3	23.9	44.4	21.7	66.0
RRA online system is user friendly	1	5.4	29	44.1	20.6	64.6
Average						76.1

Source: RRA Customer satisfaction survey, 2020

4.8 Capacity building and RRA support for Customers

RRA has been engaging its customers through Tax Education. The survey sought to know the impact of this education in terms of improving knowledge on taxation. The expected outcome of improved knowledge is compliance with tax laws and obligations among the taxpayers.

4.8.1 Awareness of any RRA taxpayers' education program

Education and information sessions constitute the important mechanisms used by RRA to help taxpayers understand their rights and tax obligations. As indicated in **Table 22**, education and information session contribute to the understanding of taxes. In this respect, 37.3% are aware of the education program. Among those who are aware of the education program, 45.2% are respondents from large taxpayers, 55.1% are respondents from medium taxpayers and 35.1% are respondents from small taxpayers. Only 28.8% attended the program. Among those who attended, 59.7% have attended Taxpayers Education Program.

Table 22: Awareness of any RRA taxpayers' education program

	Count	%
Awareness of RRA taxpayers' education program		
Yes	543	37.3%
No	911	62.7%
Education program attended by Taxpayers		
Yes	419	28.8%
No	1035	71.2%
Tax programs attended by taxpayers		
Taxpayers Education Program	327	59.7%
Tax Dialogue	296	54.0%
Tax advisory council	235	42.9%
Tax friend clubs	33	6.0%
Tax Issues forum	46	8.4%
Tax clinics	14	2.6%

Source: RRA Customer satisfaction survey, 2020

4.8.2 Satisfaction with the last tax education program attended

Table 23 shows that 92.4.2% are satisfied with the knowledge of the instructors, 90.9% are satisfied with the relevance of information shared, 85.2% are satisfied with the program content and 83.1% are satisfied with the time allocation for the program. 87% reported that education programs have positively impacted their business.

Table 23: Level of satisfaction of taxpayers on RRA education program

(N=419)	Very Dissatisfied	Dissatisfied	Moderately Satisfied	Satisfied	Very satisfied	Overall Agree
Knowledge of the instructors	0.2%	0.2%	7.2%	53.7%	38.7%	92.4%
Relevance of information shared	0.2%	0.2%	8.6%	51.8%	39.1%	90.9%
Relevance of information shared	0.2%	0.2%	8.6%	51.8%	39.1%	90.9%
Program content	0.2%	0.5%	14.1%	49.4%	35.8%	85.2%
Time allocation for the program	0.5%	1.4%	15.0%	49.9%	33.2%	83.1%

Source: RRA Customer satisfaction survey, 2020

4.8.3 The feedback from taxpayers toward RRA's education program

To establish status on taxpayer education and information, customers were asked to rate the extent to which they agree with the statements in **Table 24** on a scale of 1 for Strongly Disagree to 5 strongly agree. The final score was obtained as the average of the ratings for each statement and was further converted into percentages. Taxpayer education is the bridge that connects tax administration and the public; and a key tool that is widely used to transform the tax culture. Findings indicated that customer satisfaction with taxpayer education and information stood on average 88.3%. The results show that 94.5% agreed that the education program has helped them to have a clear and streamlined job description while 86.2% declared that they have established a career path through RRA.

Table 24: Feedback on education program provided by RRA

	strongly disagree	Disagree	Moderately agree	Agree	Strongly Agree	Overall Agree
I have a clear and streamlined Job description	0.0	0.5	5.0	53.0	41.5	94.5
I am well trained for the work that I am doing	0.5	1.0	7.4	54.7	36.5	91.2
All training programs I have attended are relevant to my job	0.5	1.0	9.1	53.9	35.6	89.5
I get opportunities to apply what I have been trained on in my work	0.5	1.0	8.8	54.4	35.3	89.7
I can learn and improve my skills through RRA	0.2	0.5	11.0	53.5	34.8	88.3
I have clearly established a career path through RRA	0.5	1.0	12.4	51.8	34.4	86.2
I am well trained in various RRA products and services	0.5	1.2	9.8	54.7	33.9	88.5
I receive mentorship and coaching at work	0.5	6.0	14.8	47.7	31.0	78.8

Source: RRA Customer satisfaction survey, 2020

Taxpayers observe improvements in taxpayers' education and information which may be attributed to the growth of information technology. Increased ownership and usage of mobile technology have also paved way for accessibility of information. The use of smartphones has accelerated information sharing and increased internet usage. Regarding the rate of satisfaction with RRA education program, more than 82.6% of respondents declared that is at more than 75%. Regarding the size of taxpayers, the results show that 100.0%, 75.0%, and 72.7% of Large, Medium, and Small taxpayers respectively confirmed satisfaction above 75% as showed in **Figure 7**

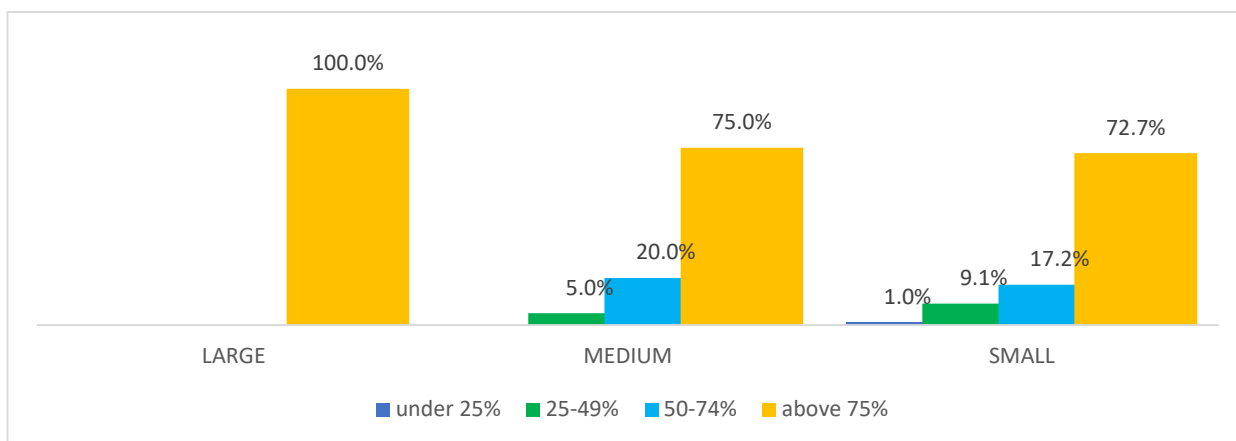


Figure 7: Overall satisfaction of the taxpayers on RRA's Education Program

Source: RRA Customer satisfaction survey, 2020

4.9 Taxpayer's rights

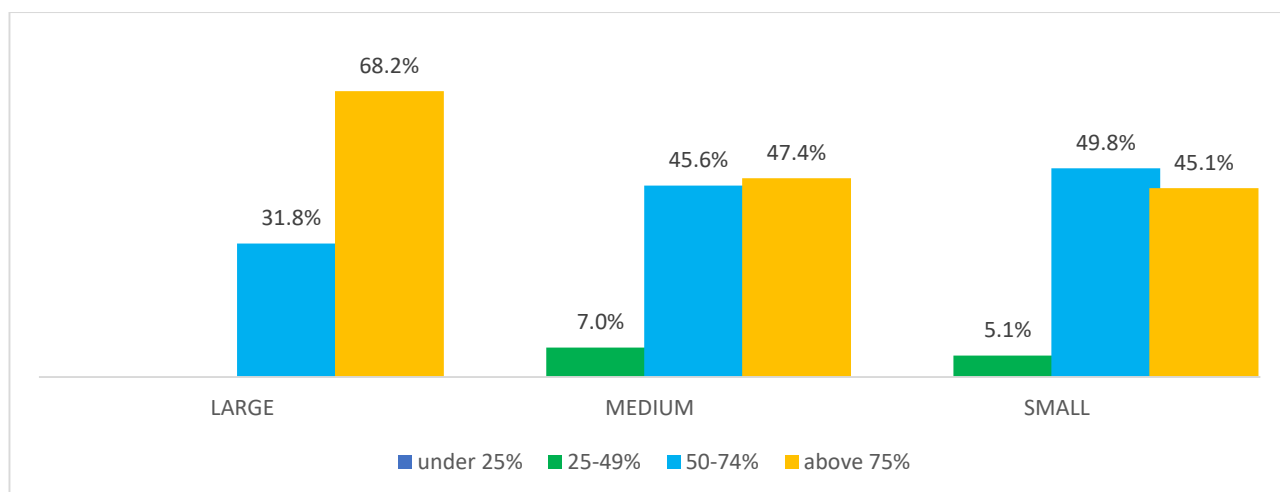
Revenue collection system functions effectively and efficiently when taxpayers know, understand and uphold their rights amongst which we list the right: (1) To be treated as honest, truthful and equitably; (2) To be treated fairly, with justice, respect and common courtesy; (3) To respect full confidentiality within legal provision in respect to your personal right to privacy and secrecy as per laws; (4) To seek clarification on any rule and its implementation; (5) To seek and receive information on all issues pertaining to taxes; (6) To question and constructively criticize service levels and the manner in which we have communicated with you; (7) To expect fair and just treatment; (8) To challenge and question our decisions with regard to taxes you are required to pay; (9) To be properly informed of your rights and obligations; (10) To request that your tax affairs be re-examined by appeal when you are not satisfied with RRA decisions; (11) To be represented and advised; (12) To be consulted and given feedback on tax matters policy; (13) To receive a response to any correspondence addressed to the tax administration; and (14) To get any claimed refund as provided by applicable laws and regulations.

In the same regard, this survey sought to evaluate taxpayers' perception of RRA image in various areas concerning its corporate standing and customer service, and the extent to which it meets its taxpayers' rights. Taxpayers were asked to what extent they agreed with various statements regarding their rights. The rating was done on a scale of 1-5 where 1= strongly disagree, 2= disagree, 3= moderately agree, 4= agree, 5=strongly agree, 1 to 2 was considered as disagree and 4to 5 was considered as positive satisfaction. **Table 25** shows that taxpayers are satisfied with the way RRA staff treat them as honest, truthful, and equitably at the rate of 78.3% while Customers have the right to challenge and question RRA decisions was rated on low rate (51.7%).

Table 25: Satisfaction of taxpayers on the Taxpayer's rights

	strongly disagree	Disagree	Moderately agree	Agree	Strongly Agree	Overall satisfaction
RRA staff treat customers as honest, truthful and equitably	1.0	3.6	17.1	52.8	25.5	78.3
RRA staff treat customers fairly, with justice, respect, and common courtesy	0.9	3.9	18.0	52.5	24.8	77.3
RRA staff respect customers full confidentiality within legal provisions in respect to your right to privacy and secrecy as per laws	1.4	5.8	18.7	51.3	22.8	74.1
Customers have the right to seek clarification on any rule and its implementation	3.4	8.2	25.8	40.6	22.0	62.7
Customers have the right to challenge and question RRA decisions	7.4	14.5	26.4	34.3	17.5	51.7
Customers have the right to be consulted and given feedback on tax matters policy	7.7	13.8	26.7	33.3	18.5	51.8

Source: RRA Customer satisfaction survey, 2020

**Figure 8: Overall satisfaction of the taxpayers' rights**

Source: RRA Customer satisfaction survey, 2020

Through the open questions asked to the respondent, the survey observed that the lack of information on the type of taxes requirements and payment criteria either monthly or annually was a challenge to some taxpayers. It is therefore important for RRA to come up with strategies for taxpayer education aimed at enhancing compliance of those who do not comply either through ignorance of requirements or penalties.

4.10 Problem resolution or complaint handling

To establish whether any problems had been experienced with RRA or whether any form of complaint had been reported to RRA in the last two years (2019/2020), questions on awareness and usage of channels of reporting issues and the effectiveness of the Authority in resolving the complaints were asked. This section sought to determine whether customers had ever experienced any problems with RRA, whether they had reported the issue to RRA and how satisfied they were with the way their complaints were resolved.

Table 26 shows that only 9.6% of taxpayers who participated in this survey have experienced a complaint in 2019-2020. 35.7% was related to the wrong computation of tax, 29.3% was complaints related to the poor services from RRA staff and 22.1% experienced delayed response to queries submitted to RRA. Regarding the communication channels used, 84.3% visited RRA offices while 17.9% used RRA call center.

Table 26: Type of complaint and the channel used to communicate with RRA

		Count	%
Taxpayers who experienced any problem or complaint in 2019/2020			
Yes		140	9.6%
No		1314	90.4%
Type of complaint			
Wrong computation of tax		50	35.7%
Poor services from RRA staff		41	29.3%
Delayed response to queries		31	22.1%
Website downtime		13	9.3%
Unavailability of forms		7	5.0%
Channel of communication used to register the complaint			
Walk into RRA offices		118	84.3%
Calling the Contact Centre		25	17.9%
Sent an email		18	12.9%
Calling RRA employee that I know		11	7.9%
Website		11	7.9%
Posted a letter		4	2.9%
Facebook		7	5.0%
Twitter		6	4.3%
Time taken to get feedback			
Immediate (within 3 hours)		10	8.5%
Within a day (3 -8 hours)		18	15.3%
Within 1 week		11	9.3%
Within 2-3 weeks		10	8.5%
Within a month		5	4.2%
Over a month		17	14.4%
Never received any feedback		47	39.8%
Level of satisfaction on the resolution of the complaint			
Not satisfied at all		30	21.4%
Dissatisfied		46	32.9%
Neither satisfied nor dissatisfied		24	17.1%
Satisfied		26	18.6%
Extremely satisfied		14	10.0%

Source: RRA Customer satisfaction survey, 2020

4.11 Impact of RRA services to the customers

To establish the impact of RRA call center, websites, Performance on functional and operational attributes, and Communication on service delivery, average scores and correlation percentages were computed based on multiple based questions where respondents were at liberty to choose more than one response from the choices given. **Table 27** shows the rate of agreement on the statements. 75.7% of taxpayers agreed that call center has positively contributed a lot in terms of tax compliance by confirming at 80% that call center has reduced long queues in the office and it is easily accessible while 75.5% declared that website has increased in security.

Table 27: Perception of taxpayers on call center, website, tax processes, and communication

	strongly disagree	Disagree	Moderately agree	Agree	Strongly Agree	Overall Agree
Call center						75.7
Reduces long queue in the office	0.4	2	17.6	46.5	33.5	80.0
Easy to contact	0.6	2.7	19.1	50.8	26.8	77.6
Easily accessible	0.4	2.3	19.8	49.9	27.6	77.5
Enhances enquiries of customer	0.4	3.2	19.3	50.2	27	77.2
It saves customers time	1	3.4	20.1	50.6	25	75.6
Easy communication	0.7	2.7	21.5	48.1	27	75.1
It's more convenient to both customers and staff	0.6	2.5	22.1	48.7	26	74.7
They can solve queries	0.9	4.8	20.1	47.9	26.3	74.2
One can easily reach them via their call center	1.5	3	21.7	46.7	27.1	73.8
Customers are handled effectively	0.8	3.7	21.7	48.6	25.2	73.8
Quick service delivery	0.7	3.9	21.8	48.1	25.5	73.7
Website						75.5
Increased security	0.3	1.7	18	46.4	33.6	80.1
Provision of more information content	0.6	2.3	17.7	50.8	28.5	79.4
Increased RRA accessibility	0.6	2.9	20.2	51.4	25	76.4
The website has become fast enough	0.8	5.4	27.7	44.2	21.9	66.1
Performance on functional and operational attributes						74.1
Process of registration	0.3	1.4	16.2	52.5	29.4	82
Process of filing returns	0.4	1.8	15.8	53.7	28.3	82
Decentralization of operations to the county level	0.4	1.1	16.6	53	28.9	81.8
Accurate collection of taxes	0.6	1.8	16.4	51.9	29.3	81.2
RRA keeping its brand promise	0.4	3.2	19.8	51.7	24.9	76.5
Modes and channels of communication used	0.6	2.5	20.8	51.2	25	76.2
Timeliness in delivery of services	0.6	3	20.2	52.1	24.1	76.1
Efficient and speedy service delivery	0.8	4	20.4	50.2	24.6	74.8
Staff ability to answer customer queries and questions	0.7	2.9	21.9	49.7	24.8	74.6
The confidentiality given to customers while handling sensitive matters	0.5	3.5	23.7	44.8	27.5	72.3
Fast response to enquiries and complaints	1.8	5.5	26.2	45.7	20.8	66.5
Taxpayer education programs	2.7	9.4	26.2	43	18.7	61.7
Staff being accessible through emails and phones	7.2	7.4	27.9	40.4	17	57.4
Tax Processes						66.15
RRA Audit and Compliance process	2.1	4.2	26.7	46.3	20.8	67.1
Adding and removing of tax obligations	1.9	7.3	25.7	44.6	20.6	65.2
Communication						68.95
RRA keeps customers fully informed	1.4	4.0	22.2	50.6	21.9	72.4
RRA gives customers unlimited amount of information	23.1	20.5	21.9	22.5	12.0	65.5

Source: RRA Customer satisfaction survey, 2020

4.12 Perception of Taxpayers on RRA audit function

Professionalism

The survey has assessed the satisfaction of taxpayers on the professionalism of RRA auditors. From **Figure 9**, the results show that 71.4% of respondents were satisfied. Regarding the category of taxpayers, satisfaction is at 69.4% in large taxpayers, 74.2% in medium taxpayers, and 70.6% in small taxpayers.

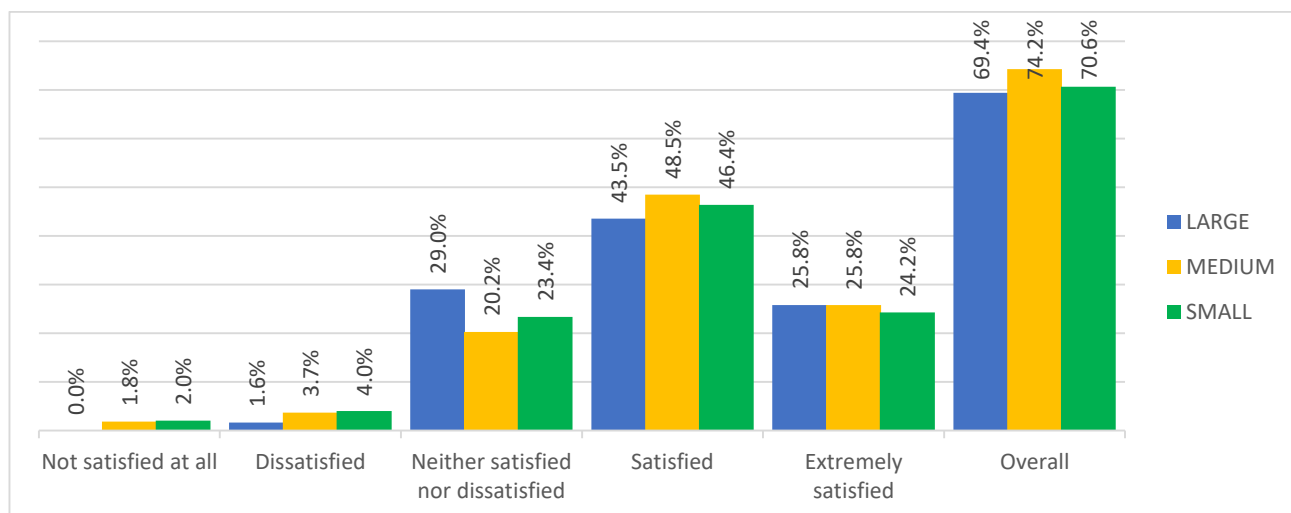


Figure 9: Satisfaction of taxpayers on the professionalism of RRA auditors

Source: RRA Customer satisfaction survey, 2020

Competence

In terms of competence of RRA auditors, the overall satisfaction is at 72.1%. The level of satisfaction is at 72.6% in large taxpayers, 74.2% in medium taxpayers, and 69.4% in small taxpayers.

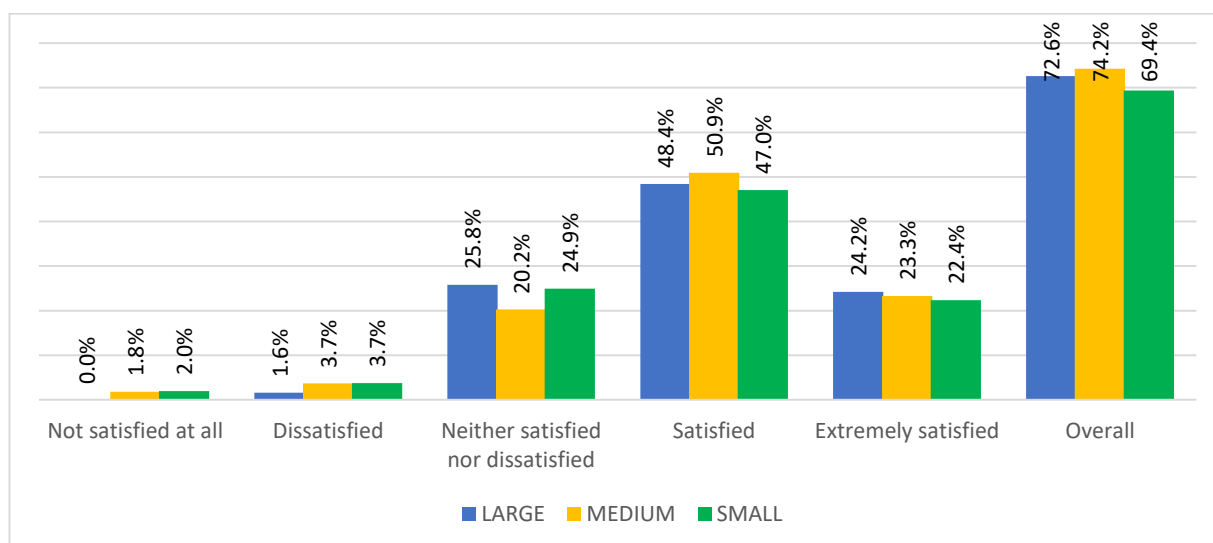


Figure 10: Satisfaction of taxpayers on the competence of RRA auditors

Source: RRA Customer satisfaction survey, 2020

Commitment

In terms of commitment of RRA auditors, the overall is at 71.2%. The level of satisfaction is at 74.2% in large taxpayers, 71.2% in medium taxpayers, and 68.1% in small taxpayers.

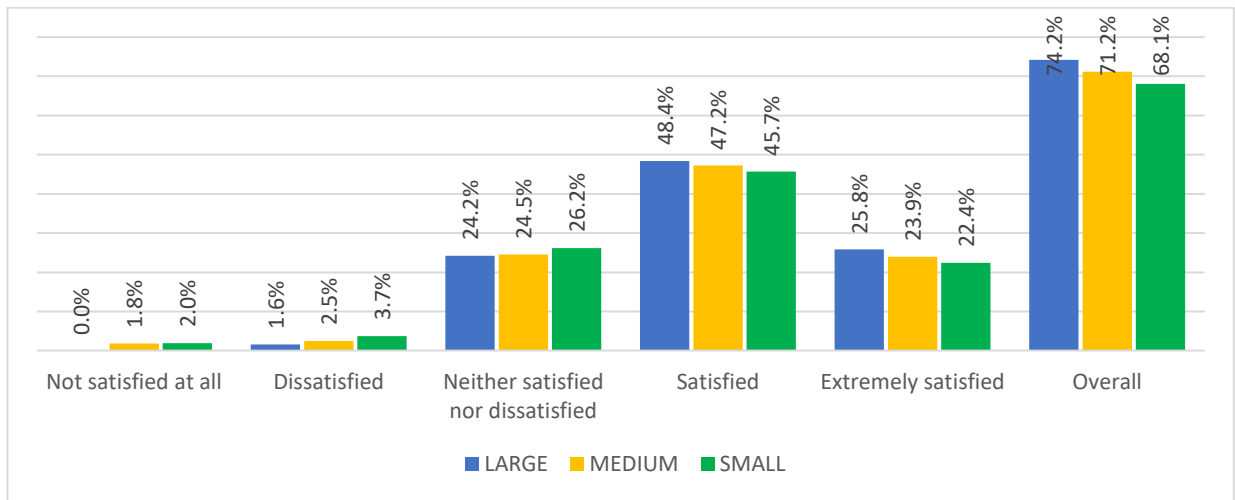


Figure 11: Satisfaction of taxpayers on Commitment of RRA auditors

Source: RRA Customer satisfaction survey, 2020

Behaviours of RRA Auditors

From **Table 28**, the results show that the average of 89.7% of respondents confirmed that RRA auditors act in favour of RRA while 10.3% declared that they act in favour of taxpayers. 91.3% declared that their skills and experiences are used to conspire with taxpayers in legal practice and 51.6% of visited taxpayers declared that they are aware of the current audit system at RRA.

Table 28: Overview of taxpayers on the behaviors of RRA auditors

	LARGE		MEDIUM		SMALL	
	Count	%	Count	%	Count	%
RRA auditors act in favor of their employer RRA or independently						
RRA	54	87.1	145	89.0	1145	93.2
Independently	8	12.9	18	11.0	84	6.8
RRA auditors use their skills and experience to conspire with the taxpayer in legal practice						
Yes	57	91.9	147	90.2	1127	91.7
No	5	8.1	16	9.8	102	8.3
Awareness of the current audit system at RRA						
Yes	36	58.1	85	52.1	547	44.5
No	26	41.9	78	47.9	682	55.5

Source: RRA Customer satisfaction survey, 2020

4.13 Feedback from taxpayers on RRA services

The survey has captured the feedback from respondents using open questions. The following is a list of suggestions:

A. On Education Program

1. Provide regular trainings of taxpayers on the use of technology especially declaration and tax payment system,
2. Regarding training, it would be better to group taxpayers who have the same business together and explain to them tax matters related to their businesses.
3. Normally if the taxpayers are in a rural area, they cannot access the education program. RRA Office center in this region don't train taxpayers. They just give us the TIN without explaining about tax. It would be better to help us to understand rules and regulation related to tax as well as relevant tax for a particular business.
4. We appreciate RRA services, but it would be better to have an RRA office in every sector to help us to receive advice for any queries we have. Normally when we have queries, we used to debate with our workmates sometimes we receive wrong information about relevant tax. Even if RRA has many platforms but most local taxpayers are not familiar with technology issues, and all are in foreign languages, and we don't know them.

B. RRA System

5. Most Traders who use RRA services use Kinyarwanda while most of RRA documents including the website are in English. It would be better for us to get the documents in Kinyarwanda to have a user-friendly system.
6. During tax declaration and payment of tax, the system of RRA goes very slow and sometimes does not work properly. It would be better to consider these inconveniences before applying penalties. Better extend the deadline if the system has crashed or went slow.

C. Services

7. The customs services delivery is very slow. It would be better for us to have a quick service so that we get our products as soon as possible. Sometimes we use all available money for importing products expecting that at the time of payment of tax they will be sold and get money for tax. If customs services delay, we risk delaying on tax payment as a consequence of tax penalty.
8. Before taking any action regarding the tax, RRA would consult us as beneficiaries. Many times, we don't give comments or feedback on policy or laws related to tax.
9. RRA employees would treat taxpayers in a friendly manner rather than treat them as no important person or as criminals.
10. The tax amount must follow the size of the business. If you have a small business, the district tax, cleaning tax you have to pay the same amount as the large business, the reason why many new businesses fail in the first year.

11. If a taxpayer who used to be compliant and suddenly delay paying taxes, better to visit him/her in order know what happened before tax penalty. If we are your beneficiaries, how do you first give us a penalty before knowing what happens? Try to understand us before every action and we will be happy to pay tax.
12. We appreciate the services, but RRA staff usually don't reply to our emails. It would be better to get feedback on requested services on a particular channel of communication used.
13. The hotline of RRA is available but they do not usually respond when you call them. You can try many times but in vain. They should increase the number of staff in RRA call center.
14. For new businesses, it would be better to visit them before applying penalties because sometimes you may design a business but once you open it you fail. The business owners often need someone to clearly explain what happens for example in case no income has been generated.
15. De-registration services are very complicated. If you want to close the TIN even if your business has failed, you must pay all patents of all years, cleaning tax for all months, and all penalties. It would be better to simplify the de-registration process as it is for registration.

B-RRA Employees

The survey tends to understand the level of satisfaction for RRA employees in different aspects. To get a level of satisfaction, the statements on different aspects were asked. An average score and a correlating percentage were computed based on a dichotomous based question, where the respondent was to either agree or disagree with a given statement. The results under this section were obtained from 66 RRA Staff who were available at the time of the interview.

4.14 Perception of RRA staff on the rules and regulation

From **Table 29**, among 66 RRA staff 97.0% agreed that there is a Performance appraisals process in the institution, 98.5% Understand RRAs core values that guide decisions and work, 86.4% agreed that Employee behavior conforms with RRA's Core Values and 86.4% agreed that at RRA, they deliver high-quality services to satisfy the customers.

Table 29: Perception of RRA staff on the rules and regulation

	Strongly Disagree	disagree	Neither agree nor disagree	agree	Strongly Agree	Overall Agree
Performance appraisals process	1.5	0.0	1.5	19.7	77.3	97.0
I Understand RRAs core values that guide decisions and work	1.5	0.0	0.0	19.7	78.8	98.5
Employee behavior conforms with RRAs Core Values	3.0	0.0	10.6	42.4	43.9	86.4
At RRA, we deliver high-quality services in order to satisfy our customers	1.5	1.5	10.6	40.9	45.5	86.4

Source: RRA Customer satisfaction survey, 2020

4.15 Does your work at RRA involve dealing with external customers?

Table 30 shows that 81.8% of employees who participated in this survey are involved in dealing with customers. 96.30% confirmed that in their assessment, customers are satisfied by the quality of services provided to them.

Table 30: Dealing with external customers

		Count	%
Does your work at RRA involve dealing with external customers?	Yes	54	81.8%
	No	12	18.2%
In your assessment how satisfied are your external clients/stakeholders with the quality of service you provide to them?	Very satisfied	20	37.0%
	Satisfied	32	59.3%
	Moderately satisfied	1	1.9%
	Not satisfied	1	1.9%

Source: RRA Customer satisfaction survey, 2020

4.16 Important factors versus Satisfaction Rating among employees

Overall, the key areas employees consider to be greatly important which has more than 75% include Recruitment practices and procedures (86.4%), Procedures for setting employee targets (84.3%), Performance appraisals process at 83.3%, Distribution of work at 80.3%, Salaries/Remuneration (78.8%), Job induction process at 77.3% and Work environment at 75.8%. RRA is performing well on these factors as they emerged as the top satisfaction areas among the staff. Others are rated above 60% including Rewards/recognition at 68.2%, Opportunities for advancements at 63.6%, and Training opportunities at 60.6% as shown in **Table 31**.

Table 31: The factors of performance on the Job

	Strongly Disagree	disagree	Neither agree nor disagree	agree	Strongly Agree	Overall Agree
Recruitment practices and procedures	0.0%	1.5%	12.1%	36.4%	50.0%	86.4%
Procedures for setting employee targets	0.0%	4.5%	10.6%	34.8%	50.0%	84.8%
Performance appraisals process	0.0%	3.0%	13.6%	36.4%	47.0%	83.3%
Distribution of work	0.0%	4.5%	15.2%	43.9%	36.4%	80.3%
Salaries/Remuneration	0.0%	9.1%	12.1%	34.8%	43.9%	78.8%
Job induction process	0.0%	7.6%	15.2%	28.8%	48.5%	77.3%
Channels used to communicate to employees	0.0%	3.0%	19.7%	36.4%	40.9%	77.3%
Work environment	1.5%	4.5%	18.2%	34.8%	40.9%	75.8%
Rewards/recognition	0.0%	10.6%	21.2%	31.8%	36.4%	68.2%
Opportunities for advancements	1.5%	12.1%	22.7%	28.8%	34.8%	63.6%
Training opportunities	4.5%	9.1%	25.8%	19.7%	40.9%	60.6%
How job promotions process	6.1%	10.6%	25.8%	16.7%	40.9%	57.6%

Source: RRA Customer satisfaction survey, 2020

4.17 Satisfaction of RRA employees with job performance indicators

Table 32 shows how the employees are satisfied with performance indicators. To have the overall satisfaction, an average score and a correlating percentage were computed based on a statement presented in the table. The result shows that the overall satisfaction is at 67.3%. The high satisfaction is attributed to the recruitment practices and procedures at the rate of 84.8% followed by Procedures for setting employee targets at the rate of 80.3%. the low satisfaction

rate is attributed to the job promotions process at the rate of 48.5% followed by Opportunities for advancements at the rate of 51.5%

Table 32: Satisfaction of RRA employees with job performance indicators

	Very Dissatisfied	Dissatisfied	Neither satisfied nor dissatisfied	Satisfied	Very satisfied	Overall Satisfaction
Recruitment practices and procedures	0.0%	1.5%	13.6%	45.5%	39.4%	84.8%
Procedures for setting employee targets	0.0%	7.6%	12.1%	45.5%	34.8%	80.3%
Channels used to communicate to employees	0.0%	3.0%	19.7%	45.5%	31.8%	77.3%
Performance appraisals process	0.0%	6.1%	18.2%	40.9%	34.8%	75.8%
Salaries/Remuneration	0.0%	6.1%	19.7%	45.5%	28.8%	74.2%
Job induction process	0.0%	7.6%	19.7%	40.9%	31.8%	72.7%
Work environment	6.1%	3.0%	21.2%	43.9%	25.8%	69.7%
Distribution of work	1.5%	4.5%	28.8%	34.8%	30.3%	65.2%
Rewards/recognition	1.5%	12.1%	30.3%	34.8%	21.2%	56.1%
Training opportunities	1.5%	12.1%	34.8%	34.8%	16.7%	51.5%
Opportunities for advancements	1.5%	15.2%	31.8%	28.8%	22.7%	51.5%
How job promotions process	4.5%	13.6%	33.3%	25.8%	22.7%	48.5%

Source: RRA Customer satisfaction survey, 2020

4.17.1 Training and development

Table 33 shows the training and development, the overall agreement is at 58.3%. the high rate of this agreement is beyond to the statement which wants to assess the training programs that employee has attended are relevant to my job at 72.7%. only 53.0% agreed with the way the nomination of participants to attend training is fair & objective. Regarding RRA providing enough trainings as needed, 47% disagreed with the statement.

Table 33: Training and development

	Strongly Disagree	disagree	Neither agree nor disagree	agree	Strongly Agree	Overall Agree
I get relevant training for my present job	4.5%	12.1%	28.8%	25.8%	28.8%	54.5%
All training programs I have attended are relevant to my job	1.5%	7.6%	18.2%	31.8%	40.9%	72.7%
RRA provides as much ongoing training as needed	1.5%	16.7%	28.8%	31.8%	21.2%	53.0%
The nomination of participants to attend training is fair & objective	0.0%	15.2%	31.8%	27.3%	25.8%	53.0%

Source: RRA Customer satisfaction survey, 2020

4.17.2 Performance management

The staff was asked to rate their agreement or disagreement with some statement about performance management. 74.2% agreed there is a full engagement in conducting appraisals while only 57.6% agreed that the performance measurement parameters are clearly understood by all employees as shown in **Table 34**.

Table 34: Performance Management

	Strongly Disagree	disagree	Neither agree nor disagree	agree	Strongly Agree	Overall Agree
RRA has clear performance appraisal procedures	0.0%	10.6%	18.2%	36.4%	34.8%	71.2%
RRA has objective performance appraisal procedures	0.0%	4.5%	21.2%	34.8%	39.4%	74.2%
RRA engages its employees fully in conducting appraisals	0.0%	10.6%	15.2%	43.9%	30.3%	74.2%
The performance measurement parameters are clearly understood by all employees	3.0%	15.2%	24.2%	34.8%	22.7%	57.6%

Source: RRA Customer satisfaction survey, 2020

4.17.3 Promotion

Regarding promotions, employees were indifferent on what drives promotion at RRA with an overall agreement of 44.9%. only 48.5% of respondents confirmed that RRA usually promotes the right person based on merit while only 42.4% confirmed that the promotion policy is clear and transparent as shown in **Table 35**.

Table 35: Promotion

	Strongly Disagree	disagree	Neither Agree nor Disagree	agree	Strongly Agree	Overall Agree
The promotion policy is clear and transparent	12.1%	19.7%	25.8%	21.2%	21.2%	42.4%
RRA usually promotes the right person based on merit	12.1%	13.6%	25.8%	24.2%	24.2%	48.5%
If I do good work I can count on new, responsibility/promotion	7.6%	15.2%	33.3%	21.2%	22.7%	43.9%

Source: RRA Customer satisfaction survey, 2020

4.17.4 Management competency

Employees were asked to rate their perceptions on the management competency. The management was rated fairly well on several attributes but performed averagely on recognizing

exemplary performers. The overall agreement is at 65.4%. The high rate of agreement beyond the Senior managers demonstrates strong leadership skills at (77.3%) as shown in **Table 36**.

Table 36: Management competency

	Strongly Disagree	disagree	Neither agree nor disagree	agree	Strongly Agree	Overall Agree
RRA's management treats all employees with respect & dignity	0.0%	4.5%	21.2%	42.4%	31.8%	74.2%
Senior managers demonstrate strong leadership skills	0.0%	10.6%	12.1%	43.9%	33.3%	77.3%
Senior managers give recognition to staff for work well done	1.5%	18.2%	24.2%	30.3%	25.8%	56.1%
Senior managers provide support & coaching to employees	1.5%	10.6%	28.8%	39.4%	19.7%	59.1%
RRA management is flexible and open to change	1.5%	9.1%	25.8%	39.4%	24.2%	63.6%
RRA management seeks employees' opinions in their decision-making process on mat	1.5%	7.6%	28.8%	39.4%	22.7%	62.1%

Source: RRA Customer satisfaction survey, 2020

4.17.5 Sense of ownership

The majority of the staff indicated they have a sense of belonging in terms of job commitment, being proud of RRA as well as derive great fulfillment from the work at 92.4%. However, about a third do not feel their job at RRA is secure as shown in **Table 37**.

Table 37: Sense of ownership

	Strongly Disagree	disagree	Neither agree nor disagree	agree	Strongly Agree	Overall Agree
I have a strong sense of job security	0.0%	4.5%	18.2%	40.9%	36.4%	77.3%
I am proud to work for RRA	0.0%	0.0%	7.6%	28.8%	63.6%	92.4%
I derive great fulfillment from my work	0.0%	1.5%	7.6%	42.4%	48.5%	90.9%
I remain committed to my job because I want to	0.0%	1.5%	6.1%	22.7%	69.7%	92.4%
I remain committed to my job because of the benefits offered e.g., retirement	3.0%	4.5%	19.7%	39.4%	33.3%	72.7%

Source: RRA Customer satisfaction survey, 2020

4.17.6 Career development

Regarding career development, the results from **Table 38** shows that 69.7% of the staff declared that they have the opportunity for career development within RRA, 65.2% have reported that they established a career path at RRA, 62.1% reported that RRA promotes the right person in the company before hiring from outside and 59.1% reported that there is a clear path for career progression at RRA.

Table 38: Career development

	Strongly Disagree	disagree	Neither agree nor disagree	agree	Strongly Agree	Overall Agree
There is a clear path for career progression at RRA	4.5%	9.1%	27.3%	31.8%	27.3%	59.1%
I have clearly established a career path at RRA	3.0%	9.1%	22.7%	40.9%	24.2%	65.2%
I have the opportunity for career development within RRA	3.0%	9.1%	18.2%	37.9%	31.8%	69.7%
RRA promotes the right person in the company before hiring from outside	7.6%	15.2%	15.2%	33.3%	28.8%	62.1%

Source: RRA Customer satisfaction survey, 2020

4.17.7 Communication

Although upward communication is encouraged in RRA, some staff do not believe communication among staff is honest with 48.5% indicating that they get more information through the grapevine as opposed to the formal channels. 66.7% have reported that there is adequate communication within RRA, 69.7% are aware of important things going on at RRA as shown in **Table 39**.

Table 39: Communication

	Strongly Disagree	disagree	Neither agree nor disagree	agree	Strongly Agree	Overall Agree
There is adequate communication within RRA	0.0%	10.6%	22.7%	34.8%	31.8%	66.7%
Upward communication is encouraged in RRA	1.5%	7.6%	21.2%	39.4%	30.3%	69.7%
I am aware of important things going on in RRA	1.5%	7.6%	21.2%	43.9%	25.8%	69.7%
RRA believes in open and honest communication among staff	1.5%	4.5%	25.8%	36.4%	31.8%	68.2%
I learn more about the ongoing in RRA through grapevine than through formal communication	13.6%	3.0%	34.8%	31.8%	16.7%	48.5%

Source: RRA Customer satisfaction survey, 2020

4.17.8 RRA's customer service

The staff was asked to indicate which initiatives by RRA they were aware of. 75.8% of respondents reported that RRA is doing a good job of responding to changes in the marketplace, 75.8% reported that RRA staff always listen to understand customer needs and offer relevant solutions. Regarding the customers' expectations, 60.6% of the staff reported that they consistently exceed RRA customers' expectations as shown in **Table 40**.

Table 40: RRA's customer service

	Strongly Disagree	disagree	Neither agree nor disagree	agree	Strongly Agree	Overall Agree
In RRA we regularly use taxpayers' feedback to improve our work processes.	0.0%	1.5%	25.8%	39.4%	33.3%	72.7%
We set clear performance standards for service quality.	0.0%	1.5%	21.2%	33.3%	43.9%	77.3%
We respond quickly to taxpayers' needs and issues.	1.5%	6.1%	22.7%	30.3%	39.4%	69.7%
We consistently exceed our customers' expectations	3.0%	6.1%	30.3%	36.4%	24.2%	60.6%
We always listen to understand our customer needs and offer relevant solutions	1.5%	7.6%	15.2%	36.4%	39.4%	75.8%
RRA is doing a good job of responding to changes in the marketplace	1.5%	6.1%	16.7%	43.9%	31.8%	75.8%

Source: RRA Customer satisfaction survey, 2020

4.17.9 Rate RRA services in terms of enhancing positive customer experience

The survey was also accessing the perception of RRA staff on the satisfaction of taxpayers vis-à-vis the services. 81.8% of staff who participated in the survey reported that E- filling service is the most used and satisfies the taxpayers followed by an electronic billing Machine (EBM) at 80.3%. According to the staff, Blue Channel and Tax payment through infinity are the last services which satisfy the taxpayers where the agreement is at 57.6% as shown in **Table 41**.

Table 41: Impact of RRA's reforms and initiatives on tax

	Strongly Disagree	disagree	Neither agree nor disagree	agree	Strongly Agree	Overall Agree
E- filling	3.0%	0.0%	15.2%	37.9%	43.9%	81.8%
Electronic billing machine (EBM)	3.0%	3.0%	13.6%	31.8%	48.5%	80.3%
Payment of taxes using mobile money	1.5%	7.6%	15.2%	34.8%	40.9%	75.8%
Tax payment through mobile money	4.5%	3.0%	16.7%	28.8%	47.0%	75.8%
Motor vehicles ownership transfers	3.0%	3.0%	21.2%	30.3%	42.4%	72.7%
One Stop Boarder Post	3.0%	3.0%	21.2%	39.4%	33.3%	72.7%
Electronic Single Window	4.5%	3.0%	21.2%	30.3%	40.9%	71.2%
E- Payment (Money transfer from your bank account to RRA account)	0.0%	4.5%	24.2%	27.3%	43.9%	71.2%
M-declaration	1.5%	0.0%	28.8%	24.2%	45.5%	69.7%
Single customs territory	3.0%	1.5%	28.8%	31.8%	34.8%	66.7%
Tax payment through MobiCash	4.5%	7.6%	25.8%	24.2%	37.9%	62.1%
Blue Channel	6.1%	4.5%	31.8%	31.8%	25.8%	57.6%
Tax payment through infinity	7.6%	7.6%	27.3%	24.2%	33.3%	57.6%

Source: RRA Customer satisfaction survey, 2020

CHAPTER FIVE: CONCLUSION AND RECOMMENDATIONS

5.1 Summary of Findings

1. Awareness of services

The overall awareness of taxpayers on RRA service charter is 85.5%. The most popular service for taxpayers is Tax declaration at 98.1%. Large, Medium, and small taxpayers acknowledged this service at 100%, 98.2%, and 96.2% respectively. Under tax declaration, Personal and Corporate Income Tax is the most popular at the rate of 83.0%, where large, medium and small taxpayers rated the service at 82.3%, 85.6%, and 81.0% respectively.

The second common service to taxpayers is Value Added Tax (VAT) at the rate of 69.0% with 82.3% of Large, 71.3% of Medium, and 53.4% of Small taxpayers. The Tax on Gaming activities has the lowest rate of 5.6%. Registration or de-registration comes second with a rate of 72.8%. Large, Medium, and Small taxpayers rated this service at 71.0%, 77.3%, and 70.1% respectively. Business registration & acquisition of a Taxpayer Identification Number (TIN) is the most known service at the rate of 94.9%, followed by VAT registration and acquisition of a VAT Certificate at the rate of 65.6%. The lowest rate is for De-registration from Local Government Taxes services with 28.5%.

The last service known by taxpayers is Customer services (documents, Software, motor vehicles) at the rate of 30.3%, where the service of Issuance of a tax payment certificate occupied 65.1%, Issuance of tax clearance certificate at 64.1%, Issuance of tax stamps at 61.5%, and Tax arrears certificate (for public tenders) at 61.1%. The processing of customs export declaration is the lowest known by taxpayers at the rate of 19.3%.

Radio and TV are the taxpayers' most used channels to get information from the Tax Administration (73.2%). RRA website is the second communication channel at 57.5%. It has been testified that 74.2% of Large taxpayers used the website, while 82.2% of Medium taxpayers used TV and 80.1% of Small taxpayers used Radio.

Regarding RRA reforms and initiatives, the overall awareness is at 29.3%. E- payment (money transfer from your bank account to RRA account) is the most known service by taxpayers at the rate of 58.4%. This service is known by large, medium, and small taxpayers at the rate of 67.7%, 69.3%, and 38.2% respectively. M-declaration comes second with a rate of 57.6%. Electronic billing machines (EBM) come in third place with a rate of 52.6%.

2. Service use

The overall service use during 2019 and 2020 is at 44.0%. The most used services are those related to tax declaration and payment at the rate of 95.7%. E- payment was the most used service at 58.2% where Large, Medium and Small taxpayers applied it at the rate of 69.4%, 68.1%, and 37.2% respectively. The most used service by small taxpayers is

M-declaration at the rate of 57.2%. The lowest rate is attributed to Tax payment through infinity and Motor vehicles ownership transfers at the rate of 2.1%. The Electronic billing Machine (EBM) is the second service used by Large taxpayers at the rate of 54.8%. Regarding the category of taxpayers, the most used service by importers and exporters is E-payment at 56.1% and 72.5% respectively, while local businesses used M-declaration at 57.5%.

3. Satisfaction of Taxpayers

3.1 Impact of reforms and initiatives

The overall satisfaction on the impact of RRA reforms and initiatives is at 70.2%. The common feedback as reported by 79.0% of taxpayers is the Accuracy of taxation data. The Large, Medium, and Small taxpayers with the associated rate of 82.3%, 78.5%, and 76.2% respectively, asserted that reforms have brought accuracy of taxation data. 75.1% stated that reforms have simplified communication between RRA and customers. 74.6% are satisfied with the Quality of reception at RRA offices. 71.8% are satisfied with the confidentiality given to customers. The fast response to inquiries and complaints has a satisfaction rate of 66.6% while the Process of filing returns is rated at 65.3%. The low satisfaction rate of 54.3% goes to the accessibility of RRA Staff through emails.

3.2 Equity to everyone

The overall satisfaction of taxpayers on RRA equity is 78.6%, where Large, Medium, and Small taxpayers are satisfied at 79.8%, 78.9%, and 77.3% respectively. 83.3% reported that RRA is an institution that taxpayers can trust, 83.0% declared that RRA is a reliable organization, and 82.5% agreed that RRA has made tax payment systems easy. Regarding RRA education program, 72.4% agreed that RRA educates their customers on their tax obligations. The low rate goes to the perception of taxpayers on how RRA cares about what is important to them with a rate of 65.2%.

3.3 Professionalism and customer care

The overall perception of taxpayers on professionalism of RRA staff is 76.2%, where Large, Medium, and Small taxpayers rated it at 76.7%, 76.7%, and 75.2% respectively. 83.6% of respondents testified that RRA staff are knowledgeable, 82.2% reported that RRA staff are professional, and 77.8% conveyed that RRA staff strive to exceed customers' expectations. Regarding the statement asking about RRA commitment to support the customers company's long-term growth, 68.8% agreed with the statement.

The study also has assessed the negative statement of taking bribes. Only 21.1% of respondents confirmed that RRA officials or employees take bribes, 43.1% reported that RRA audits causes inconveniences and disruptions to taxpayers and their business, and 24.0% agreed that RRA officials or employees expect to receive bribes or entertainment to serve customers efficiently.

3.4 Capacity building and RRA Customer support

The overall satisfaction of taxpayers on RRA education program is 81.8% where Large, Medium and Small are satisfied at 89.6%, 80.6%, and 75.2% respectively. 94.8% are satisfied with the way the education program assisted them to have a clear and streamlined Job description, 87.1% declared that they are well trained for the work they are doing, 86.7% confirmed that all training programs they have attended were relevant to their jobs, and 80.0% reported that they learnt and improved their skills through RRA education program.

3.5 Taxpayer's rights

The overall satisfaction of taxpayers on how RRA respects their rights is 70.2% where Large, Medium, and Small taxpayers rated this at 77.2%, 65.8%, and 67.5% respectively. 79.5% acknowledged that RRA has common courtesy vis a vis customer, 79.4% confirmed that RRA staff treat customers as honest, truthful and equitably, and 77.5% agreed that RRA staff treat customers fairly, with justice and respect. The lowest rate of satisfaction goes to the statement asking if customers have the right to be consulted and given feedback on tax matters policy with the rate of 56.7%.

3.6 Problem resolution and complaint handling

The overall rate of the taxpayers who experienced any complaint in 2019 and 2020 is 13.0%. 28.9% of complaints was related to wrong tax computation, 25.8% on delayed responses to queries, 10.8% for Website downtime and 10.3% on Unavailability of forms. Regarding communication channels used, 79.7% visited RRA offices, 24.0% called the service Centre, 20.5% sent an email and 10.2% called RRA employees they knew.

3.7 Perception of taxpayers on RRA audit function

The overall perception of taxpayers on the professionalism, competence, and commitment of RRA auditors is 71.5%.

72.1% of respondents agreed that RRA auditors are competent, 71.4% reported that RRA auditors are professional and 71.2% confirmed the commitment of RRA auditors.

4. Satisfaction of RRA employees

The most services that satisfy RRA employees are (1) Recruitment process and procedures (86.4%), (2) Procedures for setting employees' targets (84.3%), (3) Performance appraisal process (83.3%), (4) Distribution of work (80.3%), (5) Salaries/Remuneration (78.8%), (6) Job induction process (77.3%) and (7) Work environment at 75.8%. Others employees' services rated above 60% including Rewards/Recognition at 68.2%, Promotion opportunity at 63.6%, and Training opportunities at 60.6%.

5.2 Conclusion

A significant customer satisfaction improvement (2.0%) has been recorded in 2019-2020 compared to 2018. The overall satisfaction stands at 75.0% from 73.0% in 2018. This improvement is a result of reforms introduced by the Tax Administration, as well as quality services delivered to the taxpayers. The overall satisfaction is 77.8% for Large taxpayers, 74.4% for Medium taxpayers, and 72.9% for Small taxpayers.

Amidst all services delivered by RRA, Tax declaration and Customs Duties are the top services with the highest rate of satisfaction of 80.8%. Respondents from Large, Medium, and Small taxpayers (81.6%, 80.4%, and 80.2% respectively) asserted to be satisfied with tax declaration and customs clearance services. The overall satisfaction of taxpayers on professionalism of RRA staff is 72.1%.

The study has also assessed the level of satisfaction of customers on the impact of reforms recently introduced. Findings show that 69.1% of respondents have been positively affected by recent reforms from tax administration. They reported that introduced reforms helped them to comply with their tax obligations in time, reduce queues at RRA offices, as well as waiting time to get some documents. The overall satisfaction of taxpayers on the Capacity-building and RRA support for Customers is 81.1%. The overall average of satisfaction on RRA educational program in large, medium, and small taxpayers is 84.7%, 80.7%, and 77.8% respectively.

5.3 Recommendations

Based on findings stated above, the following recommendations are suggested to RRA for improved customer service delivery.

S N	Services	Findings	Recommendation
1.	Registration or de-registration	<p>- The overall awareness of this service is 46.6%.</p> <p>Registration under quarterly pre-payment of VAT & PAYE, E-tax system (Web registration), Business de-registration, and de-registration from Local Government Taxes are the services that taxpayers are aware of at low late. Less than 45.0%</p>	<p>It has been observed that some taxpayers are not aware of their responsibilities after business registration. Many taxpayers testified that after registration in RDB, they never knew if/when they were required to register for Local Government Taxes, VAT, etc.... which resulted in not complying with their tax obligations.</p> <p>We recommend that RRA explain to taxpayers their obligations with all other essential processes after business registration in RDB</p>

			through Radio shows, TV programs, or via e-mails as well as educational programs.
2.	Tax declaration and Customs Duties	<p>The overall awareness of this service is 30.0%</p> <p>Local Government Taxes, Consumption Tax, withholding tax, Tax exemptions on imported goods, Tax on Gaming activities, and Tax on Mineral are rated less than 45.0%</p>	<p>The survey shows that many taxpayers are not aware of some types of tax including Local Government Taxes.</p> <p>RRA should use all available platforms for tax awareness by emphasizing on types of taxes, computation as well as criteria for eligibility.</p>
3.	Other services	<p>The overall awareness of this service is 32.0%</p> <p>EBM activation, General technical support for EBM, EBM de-activation/suspension, Request for password for EBM, Tax payment in installment or Payment facility, Motor vehicle services, Processing of customs import declaration, and Processing of customs export declaration are rated less than 40.0%</p>	<p>Vis-à-vis services required by taxpayers, this survey has assessed the awareness of taxpayers on the EBM availability, installation, and support, tax declaration, tax payment certificates, and moto vehicles services.</p> <p>The sensitization of these services is recommended. Every person running a business in Rwanda must know all services provided by RRA. This will help them to understand their rights as well as their obligations, for improved compliance.</p> <p>The sensitization can be done through mass media like Radio, TV, and internet media.</p>
4.	Communication tools	Besides Radio and TV, other communication channels like RRA website, RRA internal Newsletter, Social media platforms (Twitter, Facebook, Instagram, YouTube), Posters within RRA's buildings, Exhibitions, and Promotions e.g., shows, Events held by RRA like product's launch events or Taxpayers Appreciation Day are rated at less than 40.0%	<p>Survey findings showed that most taxpayers know RRA services from Radio and TV.</p> <p>RRA should promote the use of other communication channels like social media, events and consider below the line advertising</p>

5.	Tax reforms	<p>Predominantly, Large and Medium taxpayers are aware of RRA tax reforms especially Electronic Billing Machines (EBM), M-declaration, and Payment of taxes using Mobile Money at a rate above 59.6%.</p> <p>The remaining are known at the low rate of less than 40.0%</p>	<p>RRA should increase awareness of other reforms like Electronic Single Window, E-filing, One Stop Border Post, Tax payment through MobiCash, Single customs territory, Blue Channel, and Tax payment through infinity.</p> <p>This can be done through communication channels mostly used by taxpayers like Radio and TV. Where possible RRA can use emails for a “tailor-made” communication.</p>
6.	RRA services delivery	<p>The level of satisfaction of taxpayers on RRA services delivery is above 70.0% in most aspects except the respect of time limits in delivery of services, fast response to inquiries/complaints, staff accessibility on phones, availability of forms at RRA desk, process of filing returns, and staff accessibility on emails which are rated less than 70%</p>	<p>RRA must regularly train staff on customer service delivery considering how to value taxpayers’ requests.</p> <p>Furthermore, including Kinyarwanda language on RRA website for easy service accessibility will induce taxpayers to use the website rather than Office visits.</p> <p>RRA should put in place a feedback mechanism to get taxpayers’ complaints in time and make a systematic follow up to ensure they have been handled. Moreover, RRA should create a platform where taxpayers can rate the satisfaction level on service delivery.</p>
7.	RRA’s equity to everyone	<p>In general, taxpayers are satisfied with RRA equity at the rate above 75.0% except for RRA tax education and what is important to taxpayers, rated at less than 70.0%</p>	<p>RRA should create a training center where all taxpayers must access all tax related information. Every year, RRA plan trainings for new registered taxpayers, but some of them don’t attend due to their availability. The training center will allow every taxpayer to attend at any time, and permit even potential taxpayers to attend tax sessions before they start any business.</p> <p>RRA staff should take care of taxpayers’ businesses by providing any advice for likely improvement. In case taxpayers made mistakes during tax declaration, the first step should not</p>

			be penalties application. They should first be educated on how to correct those mistakes for improved tax compliance.
8.	STAFF relations, support, integrity, and fairness	Taxpayers are satisfied with the professionalism, knowledge, integrity, and fairness of RRA staff at a rate above 75.0%. However, it has been reported that some expect/receive bribes or entertainment at 17.6%	<p>RRA should investigate the cause root of such malpractice and come up with appropriate solution to eradicate it.</p> <p>Encourage staff to avoid receiving bribes.</p> <p>RRA should also try to connect with taxpayers by helping them to overcome tax issues if any, in order to discourage the behavior of giving bribes.</p>
9.	Capacity building	The awareness of the availability of taxpayers Education Program is 59.7% while Tax advisory council, Tax Dialogue, Tax friend clubs, Tax clinics, and Tax Issues forum are below 50.0%	<p>From the finding of the survey, it shows that more than 40.0% of taxpayers are not aware of RRA tax education programs.</p> <p>Through Radio and TV programs, RRA must conduct awareness on available facilities and initiatives designed for taxpayers. This will increase taxpayers' knowledge on taxation in Rwanda. The awareness can be done through a series of drama, or Radio programs targeting any one interested in doing business in Rwanda. Furthermore, RRA should support taxpayers' business to long term growth through and continue offering free product training and support.</p>
10.	Taxpayer's rights	Taxpayers are satisfied with how RRA respect their rights at the rate above 60.0%. However, the right to challenge and question RRA decisions and the right to be consulted and given feedback on tax matters policy were rated lower than 60.0%	<p>Involve stakeholders in the review of laws, process and procedures, and communicate them promptly so that taxpayers are continuously abreast with any new developments. Through public participation, taxpayers will take more ownership, and this will improve compliance.</p> <p>Where applicable, RRA could use SMS to invite taxpayers for a consultative meeting on a specific topic (new process, policy, law...)</p>

			through a particular communication channel at a specific date and time.
11.	Problem resolution or complaint handling	<p>The most common complaint from taxpayers was the wrong computation of tax at the rate of 35.7%</p> <p>Many Taxpayers (84.3%) visited RRA offices to report their complaints. 39.8% of them have never received any feedback. The level of satisfaction with the way RRA handled complaints was at 14.3%</p>	<p>RRA should have clear process & procedures to deal with complaints and provide timely solutions. Customers want their complaints to be addressed as soon as they are submitted. Therefore, RRA should strive to attend to complaints within 24 hours.</p> <p>RRA should have a recording system to capture complaint for analysis to identify trends.</p> <p>RRA should develop a Frequently Asked Questions (FAQ) platform where taxpayers can access frequent complaints and their responses preferably in Kinyarwanda. This will reduce the number of requests for the same issue.</p> <p>Set an active online chatbox where Taxpayers can chat live with RRA and get prompt response. The chatbox should offer to users a possibility of choosing any language for smooth communication.</p>
12.	Channel of communication	<p>To be aware of RRA services, Taxpayers use Radio and TV as the most used communication channels (73.2%), while Office visit is the most used communication channel for complaint at a rate of 84.3%. Other channels like website and social media platforms are used at a rate of less than 20.0%.</p>	<p>To increase outreach and enhance interaction, RRA should encourage customers (especially small and medium taxpayers) to communicate through new media. Taxpayers should take advantage of the already existing communications channels such as RRA social media platforms, web live chat, and emails which currently have low usage.</p> <p>Review the service standards at the call center and other non-physical channels. This will ensure that service delivery through these channels is the same as that offered at the physical offices where customers had a better experience;</p>

13.	RRA audit function	Amidst those who are aware of RRA audit function, the service is appreciated at a rate above 70%. The awareness of the availability of RRA audit system is at 44.5%.	Through Radio and TV shows, RRA must sensitize this service as well as how it works.
14.	RRA employees with job performance indicators	RRA staff are satisfied with their job at the rate of 65.0%. However, promotions process, Rewards/Recognition and Training opportunities indicators are rated less than 60.0%	RRA must set requirements for promotion, reward, and training participation for all staff. Furthermore, these requirements need to be clearly explained to beneficiaries either through their platforms like WhatsApp group or physical meetings.
15.	RRA staff Training and development	72.7% of RRA staff declared that all training programs they have attended are relevant to their job. But the following indicators: (1) getting relevant training, (2) RRA provides as much ongoing training as needed, and (3) the nomination of participants to attend training is fair & objective, were rated less than 60.0%	RRA should regularly train their employees on on-going reforms. Furthermore, the selection of staff to attend a particular training should be fair and objective.
16.	RRA staff Management competency	Management competency was rated above 60.0%. However, the “only Senior managers give recognition to staff for work well done and Senior managers provide support & coaching to employee’s” indicators were rated at less than 60.0%	Senior managers must encourage, coach, and recognize the good employee’ performance. This will help them to feel RRA as a family and increase productivity.

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Annex 1: CAP teams INVOLVED IN THE ASSESSMENT

Name of Staff	Position assigned
Mr. GAGA RUKORERA Didier	CAP Ltd, Team leader
Mr. NGENDAHIMANA ENOCK	CAP Ltd, Data Manager and Analyst
Mr. NYABYENDA EMMANUEL Christian	CAP Ltd, Senior researcher and Analyst
UFITINEMA Pascal	CAP Ltd, Managing Director
SADIKI Johan	Enumerator
KAMAREMBO Vanessa	Enumerator
GISA Silas	Enumerator
KAMPOGO Julienne	Enumerator
BAKEKA Diane	Enumerator
UMURISA Aline	Enumerator
UMUHOZA Diane	Enumerator
RUGAMBA Aimable	Enumerator
MUKUNDE Denyse	Enumerator
TWAGIRAYEZU Modeste	Enumerator
ISHIMIRWE Aimee	Enumerator
BASHANA Desire	Enumerator
BAGISHA Albert	Enumerator
MUTUYEMARIYA M.Claire	Enumerator
NYIRAMUGISHA Devota	Enumerator
KIRENGA Aline	Enumerator
SHEMA Eric	Enumerator
MUZIRANENGE Sifa	Enumerator

UWINEZA Bieneheurse	Enumerator
FURAHHA Elisabeth	Enumerator
NDAYISABA Ereneste	Enumerator
KWIZERA Sandrine	Enumerator
MWIZERWA Bonheeur	Enumerator
NIKUZWE Emillie	Enumerator
UWAMBAYE Claudette	Enumerator
IRERA Joyce	Enumerator
KANEZA Munezero	Enumerator
NKURUNZIZA Jeremie	Enumerator
ISHIMWE Christian	Enumerator
TURATSINZE Julien	Enumerator
MUTWEWINGABO Patrick	Enumerator
MUTUYEMARIYA Francine	Enumerator
MUTONI Celine	Enumerator
UMUTONIWASE NGWIJE Christella	Enumerator
UWAMARIYA Josephine	Enumerator
MUKESHIMANA Divine	Enumerator
DUSHIMIYIMANA Rebecca	Enumerator
ZANINKA Clemence	Enumerator
KALISA Axella	Enumerator

Annex: QUESTIONNAIRE

QUESTIONNAIRE OF RRA ON CUSTOMER SATISFACTION SURVEY 2020

INTRODUCTION

Good morning/afternoon. My name is.....from a research company CAP, an independent research institution. We are conducting a customer satisfaction survey on behalf of the Rwanda Revenue Authority (RRA). RRA would Like to get feedback from their customers regarding the quality of services offered to improve customers' experience. The information you provide will remain confidential and the results will be analyzed and reported collectively. May I ask you a few questions?

Remind the respondent that the information we collect is for 2019-2020 or before covid 19

Criteria of respondent

- Be sure that the respondent is the main user of RRA system
- The company must have At least 3 years of experience in Rwanda
- At least 2 years using RRA system

1. Demographic characteristics

s/n	Questions	Option
	Gender of respondent	Male Female
	Age of respondent	_____
	Year of experience in the company	_____
	Year of experience in the current Position	_____
	The position of respondent	
	Are you the one who usually use RRA services/System?	Yes (skip 9) No
	The person who usually use RRA Services/Systems is available today?	Yes (skip 9) No
	When s/he will be available?	Date and time _____
	Code of visited institution/company	CODE
	Location	District, Sector
	Main Activity of institution	_____
	TIN of the company	_____

	Area of activity	Import Export Local business
	Which year does institution start its activities	_____
	Which time does an institution/company start access on RRA products/services	Year, _____
	In which sector of the economy does organisation/business operate in?	Agriculture Construction Education Financial services and Insurance (banks, insurance, audit firms etc.) Hospitality and Service (Hotel and tourism/real estate) Manufacturing Media and ICT Mining and quarrying NGOs & Diplomatic Missions / Embassies 10. Professional services (Law firms/SURVEY firms etc.) 11. Retail (wholesale and retail trade) 12. Transport and communication 13. Central Government institutions 14. Local Government institutions 15. Parastatal 16. Medical and Public Health sectors 17. Other specify
17.	In your opinion, what is the role of RRA?	Collection of revenue To assess and account for all revenues in accordance with specific laws To advise on matters relating to the administration of revenue Others (specify)

2. Service awareness and service use

s/n	Questions	Option
	What services provided by RRA are you aware of?	Registration or de-registration Tax declaration and Customs Duties Customs services (documents, Software, motor vehicles)
	If you are aware of Registration or de-registration which of the following registration services do you know?	Business registration & acquisition of a Taxpayer Identification Number (TIN) Registration and acquisition of a Taxpayer Identification Number (TIN) for Local Government Taxes VAT registration and acquisition of a VAT Certificate

s/n	Questions	Option
		Registration under quarterly payment of VAT & PAYE Provide access to E-tax system (Web registration) Business deregistration De-registration from Local Government Taxes Other services, specify
	If you are aware of Tax declaration and Customs Duties , which of the following registration services do you know?	Personal and Corporate Income Tax Value Added Tax (VAT) Withholding tax Custom duties Consumption Tax Tax on Gaming activities Tax on Mineral Levy tax on imported goods District revenues (Trading license, Property tax, Rental income tax) Public cleaning fee Non fiscal revenues (Road Maintenance Fund, Others) Import Duty Withholding Tax of 5% African Union Levy Export Duty on Raw Hides and Skins Computer Processing Fee Quality Inspection Fee (QIF) Other services, specify
	If you are aware of Customs services , which of the following registration services do you know?	Issuance of tax clearance certificate Tax arrears certificate (for public tender purpose) Issuance of "Quitus Fiscal" Issuance of a tax payment certificate Issuance of tax stamps on tobacco, liquors and wines VAT Refund request Installment or Payment facility EBM activation EBM Machine De-activation/ suspension Request for password for EBM General technical support for EBM Processing of customs import declaration Processing of customs export declaration Motor vehicles services Other services, Specify
	Which channels of communication do you use MOST FREQUENTLY to be aware of RRA services?	Newspaper Radio TV RRA's website Posters within RRA's buildings Exhibitions and promotions e.g., shows Events held by RRA e.g., launch events, taxpayers' week Employees of RRA Social Media (twitter,facebook,Instagram,youtube,...)

s/n	Questions	Option
	Which of the following reforms/initiatives by RRA are you aware of?	Single window system Payment of taxes using mobile money M-declaration Blue Channel Single customs territory One-stop boarder post Electronic billing machine (EBM) E- filling E- payment (Money transfer from your bank account to RRA account) Tax payment through mobile money Tax payment through mob cash Tax payment through infinity Motor vehicles ownership transfers
	Which services have you requested from RRA in the last year?	1. Business registration & acquisition of a Taxpayer Identification Number (TIN) 2. Registration and acquisition of a Taxpayer Identification Number (TIN) for Local Government Taxes 3. VAT registration and acquisition of a VAT Certificate 4. Registration under quarterly payment of VAT & PAYE 5. Provide access to E-tax system (Web registration) 6. Business deregistration 7. De-registration from Local Government Taxes 8. Personal and Corporate Income Tax 9. Value Added Tax (VAT) 10. Withholding tax 11. Custom duties 12. Consumption Tax 13. Tax on Gaming activities 14. Tax on Mineral 15. Levy tax on imported goods 16. District revenues (Trading license, Property tax, Rental income tax) 17. Public cleaning fee 18. Non fiscal revenues (Road Maintenance Fund, Others) 19. Issuance of tax clearance certificate 20. Tax arrears certificate (for public tender purpose) 21. Issuance of "Quitus Fiscal" 22. Issuance of a tax payment certificate 23. Issuance of tax stamps on tobacco, liquors and wine 24. VAT Refund request 25. Installment or Payment facility 26. EBM activation 27. EBM Machine De-activation/ suspension 28. Request for password for EBM 29. General technical support for EBM 30. Processing of customs import declaration 31. Processing of customs export declaration 32. Motor vehicles services 33. Other services, Specify

s/n	Questions	Option
	Do you request the above services during the COVID 19 period (March- September 2020)?	Yes No
	Which channels did you use to request these services last year?	By email Website By telephone SMS (USSD CODE) By office visit Other (specify) Social Media (twitter,facebook,Instagram,youtube,....)
	How satisfied ARE YOU with the effectiveness of the channels did you use to request the services?	Very Dissatisfied Dissatisfied Moderately Satisfied Satisfied Very satisfied
	How long did it take for you to get the services requested?	Immediately Within a day Within a week Within a month More than a month
	Thinking about this last time that you made a contact with RRA; how satisfied would you say you were with the contact made?	Very Dissatisfied Dissatisfied Moderately Satisfied Satisfied Very satisfied
	What are the reasons for satisfaction/dissatisfaction?	
	Which SERVICES have you ever used in fulfilling your tax obligations?	Single window system M-declaration Blue Channel Single customs territory One-stop boarder post Electronic billing machine (EBM) E- filling E- payment (Money transfer from your bank account to RRA account) Tax payment through mobile money Tax payment through mob cash Tax payment through infinity Motor vehicles ownership transfers
	how would you rate the impact of these reforms and initiatives by RRA?	On a scale of 1-5, where 1 means “ negatively impacted your operations to a great extent”, 2 means “ Negatively impacted ” and 3 means “ no impact at all ” 4 means “ positively impacted on your operations” and 5 means “ positively impacted on your operations to a great extent ”
	Single window system	

s/n	Questions	Option
	Payment of taxes using mobile money	
	M-declaration	
	Blue Channel	
	Single customs territory	
	One-stop boarder post	
	Electronic billing machine (EBM)	
	E- filling	
	E- payment (Money transfer from your bank account to RRA account)	
	Tax payment through mobile money	
	Tax payment through mob cash	
	Tax payment through infinity	
	Motor vehicles ownership transfers	
	I want you to tell me the extent to which you are satisfied with RRA on each of the following attributes that I am going to read out to you	. Please use a scale of 1 to 5 where 1 = Very Dissatisfied; 2 = Dissatisfied; 3 = Neither Satisfied nor Dissatisfied; 4 = Satisfied and 5 = Very satisfied.
	RRA keeping their brand promise – what RRA promises its customers	
	Accuracy of taxation data	
	Process of filing returns	
	The confidentiality given to customers while handling sensitive matters	
	Efficient and speedy service delivery	
	Frequency of communication	
	Staff being accessible through emails	
	Staff being accessible through phones	
	Fast response to enquiries and complaints	
	Modes and channels of communication used	
	Timeliness in delivery of services	
	Availability of forms at RRA desk	
	Quality of reception at RRA offices	

s/n	Questions	Option
	How would you rate the effectiveness of RRA's customer service?	Very ineffective Somewhat ineffective Neutral Somewhat effective Very effective
	Why do you say so?	_____

3. Equity to every one

s/n	Questions	Option
	State the extent to which you agree or disagree with the following statements about RRA.	Using a 5-point scale where 1 means you “ Strongly Disagree ”, 2 means you “ disagree ”, 3 means you “ Neither Agree nor Disagree ”, 4 means you “ agree ” and 5 means you “ Strongly Agree ”;
	Systems	
	RRA always seeks for ways to improve on their systems	
	RRA has made tax payment systems easy	
	RRA has made is it easy to file tax returns	
	Image	
	RRA is an organization that I can trust	
	RRA has a good reputation in Rwanda	
	RRA professionally discharges its mandate	
	RRA is a reliable organization	
	RRA is involved in corporate social responsibility activities	
	Employees of RRA are Unhelpful	
	Employees of RRA are discriminative	
	RRA has excellent leadership	
	RRA ensures equitable treatment for all taxpayers	
	RRA cares about what is important to me	

s/n	Questions	Option
	I admire and respect RRA	
	RRA is an inflexible / rigid organization	
	RRA educates their customers on their tax obligations	

4. Professionalism and customer care

s/n	Questions	Option
	Please tell me to what extent you agree with them. Use a 5-point scale, whereby 1 means you “ Strongly Disagree ”, 2 means you “ disagree ”, 3 means you “ Neither Agree nor Disagree ”, 4 means you “ agree ” and 5 means you “ Strongly Agree ” with the statement. Please ensure you rate each statement.	
	CUSTOMER CARE / STAFF RELATIONS	
	RRA staff are knowledgeable	
	RRA staff are professional	
	RRA staff strive to exceed customers’ expectations	
	RRA staff respond to customers’ queries and problems promptly	
	SUPPORT	
	RRA is committed to supporting my company’s long-term growth	
	RRA audits causes inconveniences and disruptions to taxpayers and their business programs	
	RRA ensures prompt payments of money owed to taxpayers	
	INTEGRITY AND FAIRNESS	
	RRA employees/officials are of high integrity	
	RRA officials or employees discharge their duties in a fair and impartial manner	
	RRA officials or employees expect to receive bribes or entertainment in order to serve customers efficiently	
	RRA officials or employees take bribes (cash, gifts, favors etc.)?	
	RRA officials upholds accountability in all their undertakings	
	To what extent do you agree with the following statements? Would you say: 1= strongly disagree, 2= Disagree, 3= Moderately agree, 4= Agree, 5=Strongly Agree?	
	RRA is a reliable service provider	

s/n	Questions	Option
	Has friendly customer service	
	RRA Is easily accessible and available to taxpayers	
	RRA serves its clients in a timely manner	
	RRA is a caring and understanding Institution	
	RRA treats taxpayers well	
	RRA always strives to improve and innovate	
	RRA effectively resolve taxpayers' complaints and queries	
	Proactive when dealing with taxpayers	
	RRA has engaging and motivating communication	
	RRA always seeks for ways to improve on their systems	
	RRA has made tax payment systems easy	
	RRA has made is it easy to file tax returns	
	RRA online system is user friendly	
	RRA is an organization that I can trust	
	RRA has a good reputation in Rwanda	
	RRA professionally discharges its mandate	
	RRA has excellent leadership	
	RRA ensures equitable treatment for all taxpayers	
	RRA cares about what is important to me	
	RRA is a flexible organization	
	RRA educates their customers on their tax obligations	
	Tax obligations are always calculated accurately	

5. Capacity building and RRA support for Customers

s/n	Questions	Option
	Are you aware of any RRA taxpayers' education program?	Yes No
	If yes, have you ever attended any of RRA taxpayers' education program?	Yes No
	What of the following tax payer's education program/s have you attended in the past?	Tax Payers Education Program Tax advisory council Tax Dialogue Tax friend clubs Tax clinics Tax Issues forum Others
	How would you rate your satisfaction with the last tax education program have you attended in the past?	On a scale of 1-5, where I mean "not satisfied at all" and 5 means "Fully Satisfied"
	Program content	

	Time allocation for the program	
	Knowledge of the instructors	
	Relevance of information shared	
	How would you rate the impact of tax education on your behavior towards tax payment?	Negatively Impacted No Impact at all Positively Impacted
	To what extent do you agree with the following statements regarding staff development training at RRA? Would you say: 1= strongly disagree, 2= Disagree, 3= Moderately agree, 4= Agree, 5=Strongly Agree?	
	I have a clear and streamlined Job description	
	I am well trained by for the work that I am doing	
	All training programs I have attended are relevant to my job	
	I get opportunities to apply what I have trained on in my work	
	I can learn and improve my skills at RRA	
	I have clearly established a career path at RRA	
	I am well trained on various RRA products and services	
	I receive mentorship and coaching at work	

6. TAXPAYER'S RIGHTS

s/n	Questions	Option
	To what extent do you agree with the following statements regarding taxpayer's rights?	Would you say: 1= strongly disagree, 2= Disagree, 3= Moderately agree, 4= Agree, 5=Strongly Agree?
	RRA staff treat customers as honest, truthful and equitably	
	RRA staff treat customers fairly, with justice, respect and common courtesy	
	RRA staff respect customers full confidentiality within legal provision in respect to your personal right to privacy and secrecy as per laws	
	Customers have the right to seek clarification on any rule and its implementation	
	Customers have the right to challenge and question RRA decisions with regard to taxes you are required to pay	
	Customers have the right to be consulted and given feedback on tax matters policy	

7. PROBLEM RESOLUTION / COMPLAINT HANDLING

s/n	Questions	Option
	Have you experienced any problems with RRA or have you made any form of complaint on behalf of your organization to RRA in the last 2 year?	Yes No
	What was the problem / complaint about?	Poor services Website downtime Wrong computation of tax Unavailability of forms Delayed response to queries Others (specify)
	Which channel did you use to register the complaint?	Walk in to RRA offices Calling the Contact Centre Calling RRA employee that I know Posted a letter Website Twitter Facebook Sent an email Fax Youtube instagram Other (specify)
	Did you report the problem or complaint to RRA?	Yes No
	How fast was your complaint / problem solved?	Immediate (within 3 hours) Within a day (3 -8 hours) Within 1 week Within 2-3 weeks Within a month Over a month Have never received any feedback
	Thinking about this last time that you made a complaint to RRA; how satisfied were you with the way your complaint/ problem was resolved?	Not satisfied at all Dissatisfied Neither satisfied nor dissatisfied Satisfied Extremely satisfied

8. Impact of RRA services to the customers

s/n	Questions	Option
	Please tell me to what extent you agree with the following statement. Use a 5-point scale, whereby 1 means you “ Strongly Disagree ”, 2 means you “ disagree ”, 3 means you “ Neither Agree nor Disagree ”, 4 means you “ agree ” and 5 means you “ Strongly Agree ” with the statement. Please ensure you rate each statement.	
	Call centers	
	They can solve queries	
	Easy to contact	
	It saves customers time	
	Quick service delivery	
	Enhances enquiries of customer	
	Easily accessible	

s/n	Questions	Option
	One can easily reach them via their call centres	
	Reduces long queue in the office	
	Customers are handled effectively	
	Easy communication	
	It's more convenient to both customers and staff	
	Website	
	The websites have become fast enough/ There has been improvement on system breakdown	
	Increased RRA accessibility/More interaction sessions with RRA	
	Provision of updates/active website/new graphics	
	Provision of more information content/ a lot of options included	
	Helps in avoiding congestion/Improvement in system breakdown	
	Convenient to customers	
	The website highlights RRA services	
	Increase in security	
	Performance on functional and operational attributes	
	Process of registration	
	Decentralization of operations to the county level	
	Process of filing returns	
	Modes and channels of communication used	
	Timeliness in delivery of services	
	RRA keeping their brand promise what RRA promises its customers	
	Efficient and speedy service delivery	
	Accurate collection of taxes	
	Staff ability to answer customer queries and questions	
	The confidentiality given to customers while handling sensitive matters	
	Frequency of communication	
	Taxpayer education programs	
	Staff being accessible through emails and phones	
	Fast response to enquiries and complaints	
	Tax Processes	
	Process	
	Payment of taxes	
	RRA Audit and Compliance process	
	Adding and removing of tax obligations	
5.	Communication	
	RRA keeps customers fully informed	
	RRA keeps customers fairly well informed	
	RRA keeps customers adequately informed	
	RRA gives customers only a limited amount of information	

9. PERCEPTION OF TAXPAYERS ON RRA AUDIT FUNCTION

s/n	PROFESSIONALISM AND COMPETENCY RELATED QUESTIONS	
Q9.1	How do you rate the professionalism of RRA auditors <i>(5 is the best score)?</i> <i>Please describe your answer?</i>	1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
Q9.2	How do you rate the competence of RRA auditors? Please describe your answer?	1 <input type="checkbox"/> Incompetent 2 <input type="checkbox"/> Somewhat incompetent 3 <input type="checkbox"/> Neither competent nor incompetent 4 <input type="checkbox"/> Somewhat competent 5 <input type="checkbox"/> Competent
Q9.3	What are your thoughts on how RRA auditors are committed to provide quality services to taxpayers?
Q9.4	What are your thoughts on how RRA auditors gather and evaluate evidence provided by Taxpayers? Please describe your answer?
Q9.5	How do you rate the commitment of RRA auditors? Please describe your answer?	1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
Q9.6	Does RRA auditors act in favour of their employer RRA or independently? Please describe your answer?	R1:RRA <input type="checkbox"/> R2:Independently <input type="checkbox"/>
Q9.7	In your opinion, do	R1:Yes <input type="checkbox"/> R2:No <input type="checkbox"/>

	RRA auditors use their skills and experience to conspire with taxpayer in illegal practice?
Q9.8	In your opinion, what are the major challenges that RRA audit function is facing ?
Q9.9	Based on your previous filing and payment behaviour, how did RRA audit function change your tax compliance behaviour?
Q9.10	Are you aware of the current audit system at RRA? If Yes, is the current audit system at RRA customer-focused?	R1:Yes <input type="checkbox"/> R2:No <input type="checkbox"/>
Q9.11	In your opinion, are we able to effectively audit multinational corporations at RRA? Please describe your answer?	R1:Yes <input type="checkbox"/> R2:No <input type="checkbox"/>
Q9.12	If you were to recommend , what would you recommend to improve the professionalism and competence of auditors by RRA?	Area1..... Recommendation1..... Area2..... Recommendation2.....
Q9.13	If you were to recommend, what would be your areas of	Area1..... Recommendation1.....

	focus and what you would recommend to improve audit function by RRA?	Area2.....
		Recommendation2.....
		Area3.....
		Recommendation3.....

10. RRA Employees

s/n	Questions	Option
	Please tell me to what extent you agree with the following statement. Use a 5-point scale, whereby 1 means you “ Strongly Disagree ”, 2 means you “ disagree ”, 3 means you “ Neither Agree nor Disagree ”, 4 means you “ agree ” and 5 means you “ Strongly Agree ” with the statement. Please ensure you rate each statement.	
	I Understand RRAs Mandate	
	I Understand RRAs core values that guide decisions and work	
	Employee behavior conforms with RRAs s Core Values	
	At RRA, we deliver high quality services in order to satisfy our customers	
	Does your work at RRA involve dealing with external customers?	Yes No
	In your own assessment how satisfied are your external clients/stakeholders with the quality of service you provide them with?	Very satisfied Satisfied Moderately satisfied Not satisfied
	What do you like most about working for RRA?	_____
	What do you dislike most about working for RRA?	
	Please indicate the level of importance you place on each of the statements below with regard to your job.	On a scale of 1 to 5 where 1 = not important at all and 5 = Very important,
	Performance appraisals process	
	Procedures for setting employee targets	
	How job promotions process	
	Job induction process	
	Rewards/recognition	
	Distribution of work	
	Training opportunities	
	Channels used to communicate to employees	
	Work environment	
	Salaries/Remuneration	
	Recruitment practices and procedures	
	Opportunities for advancements	

s/n	Questions	Option
	Please rate how satisfied you are with RRA on the same attributes.	Use a scale of 1 – 5, where 1 means you are highly dissatisfied and 5 means you are highly satisfied
	Performance appraisals process	
	Procedures for setting employee targets	
	How job promotions process	
	Job induction process	
	Rewards/recognition	
	Distribution of work	
	Training opportunities	
	Channels used to communicate to employees	
	Work environment	
	Salaries/Remuneration	
	Recruitment practices and procedures	
	Opportunities for advancements	
	Please rate each statement below. Please ensure you rate each statement.	using a 5-point scale, whereby 1 means you “Strongly Disagree”, 3 means you “Neither Agree nor Disagree” and 5 means you ‘Strongly Agree’ with the statement.
	TRAINING AND DEVELOPMENT	
	I get relevant training for my present job	
	All training programs I have attended are relevant to my job	
	RRA provides as much ongoing training as needed	
	The nomination of participants to attend training is fair & objective	
	PERFORMANCE MANAGEMENT	
	RRA has clear performance appraisal procedures	
	RRA has objective performance appraisal procedures	
	RRA engages its employees fully in conducting appraisals	
	The performance measurement parameters are clearly understood by all employees	
	PROMOTION	
	The promotion policy is clear and transparent	
	RRA usually promotes the right person based on merit	
	If I do good work I can count on new, responsibility/promotion	
	MANAGEMENT COMPONENT	

s/n	Questions	Option
	RRA's management treats all employees with respect & dignity	
	Senior managers demonstrate strong leadership skills	
	Senior managers give recognition to staff for work well done	
	Senior managers provide support & coaching to employees	
	RRA management is flexible and open to change	
	RRA management seeks employees' opinions in their decision-making process on matters affecting the employees	
	SENSE OF OWNERSHIP	
	I have a strong sense of job security	
	I am proud to work for RRA	
	I derive great fulfillment from my work	
	I remain committed to my job because I want to	
	I remain committed to my job because of the benefits offered e.g., retirement plans, training opportunities etc.	
	CAREER DEVELOPMENT	
	There is a clear path for career progression at RRA	
	I have clearly established a career path at RRA	
	I have the opportunity for career development within RRA	
	RRA promotes the right person in the company before hiring from outside	
	COMMUNICATION	
	There is adequate communication within RRA	
	Upward communication is encouraged at RRA	
	I am aware of important things going on at RRA	
	RRA believes in open and honest communication among staff	
	I learn more about the ongoing at RRA through grapevine than through formal communication	
	Which would you list as the top 3 in terms of enhancing positive customer experience?	
	Single window system	
	Payment of taxes using mobile money	
	M-declaration	
	Blue Channel	
	Single customs territory	
	One-stop boarder post	

s/n	Questions	Option
	Electronic billing machine (EBM)	
	E- filling	
	E- payment (Money transfer from your bank account to RRA account)	
	Tax payment through mobile money	
	Tax payment through mob cash	
	Tax payment through infinity	
	Motor vehicles ownership transfers	
	To what extent do you agree or disagree with the following statements about RRA's customer service.	on a scale of 1 to 5 where 1 is strongly disagree and 5 is strongly agree?
	At RRA we regularly use taxpayers' feedback to improve our work processes.	
	We set clear performance standards for service quality.	
	We respond quickly to taxpayers needs and issues.	
	We consistently exceed our customers' expectations	
	We always listen to understand our customer needs and offer relevant solutions	
	RRA is doing a good job of responding to changes in the marketplace	

Open ended questions

Which needs do you have from RRA services in general?.....

Which advise can you give RRA in general?.....

Dear Customer, at the end of this questionnaire we need to understand form you, which components of RRA that you have received from RRA during Covid 19, that have facilitated your business?

Nyakubahwa Musoreshwa Nibiki RRA yaba yarakoze mugihe cya Covid bikaba byaratumye ubucuruzi bwawe bugenda neza.....

Thank you!

Murakoze