

**ONLINE SERVICE QUALITY AND CUSTOMER SATISFACTION AMONG SMALL TAX PAYERS:
CRITICAL ANALYSIS OF ZAMBIA REVENUE AUTHORITY**

Joseph Lombe Batala¹ & William Phiri²

Institute of Distance Education, University of Zambia, Lusaka, Zambia¹

Directorate of Research and Postgraduate Studies, Chalimbana University, Lusaka, Zambia²

Abstract

The purpose of the study was to critically analyse the online Service quality and customer satisfaction among small tax payers at the Zambia Revenue authority in relation to the Tax payer service charter. The sample size was 271 and was derived at statistically. The study adopted a Correlational research design and data were collected using a structured questionnaire based on the modified E-S-QUAL and E-RecS-QUAL research instrument. Data were analysed using SPSS (Version 20). In addition to descriptive statistics, the scoring index method and both the correlation and regression analysis were done and summaries were presented. The findings of the study were: (1), the perception of small tax payers on the online service quality was high. (2) The findings further indicated a moderate relation between online service quality and customer satisfaction. The regression relationship has a coefficient of 0.461 which according to Cohen (1992) signifies a moderate relationship. This relationship when assessed from the scatter plot, it signifies a moderate positive relationship. (3) The study also revealed that Zambia Revenue Authority has in place and operates two management information system which are the Tax online system and the Automated System for Custom Data (ASYCUDA). It was furthermore established that ZRA also has the corporate strategic plan 2016-18 and Tax Payers Charter. The study recommendations are that Zambia Revenue Authority should: (1) Institute measures to have on site customer service representative available online. (2) Alongside automated online services, provide an option for tax payers speak (interact online) to a live person especially when there is an urgent problem to be resolved. (3) Outsource more than one internet service providers (ISP) to provide internet service in order to avoid service interruption to tax payers.

Key words: online service quality, customer satisfaction