

**DEVELOPING A MODEL TO EVALUATE THE QUALITY OF
THE SERVICES RENDERED BY
THE SOUTH AFRICAN REVENUE SERVICE**

by

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ABSTRACT

DEVELOPING A MODEL TO EVALUATE THE QUALITY OF THE SERVICES RENDERED BY THE SOUTH AFRICAN REVENUE SERVICE

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Tax revenue forms the backbone of the South African economy. Although the tax gap in South Africa has shrunk in recent years, there is still a large tax gap in South Africa. Hence, there is an urgent need to enhance taxpayer compliance. The South African Revenue Service's (SARS's) image in the community is a key driver of voluntary taxpayer compliance. The quality of the services provided by SARS is therefore crucial, as service quality directly affects SARS's image in the community and thus voluntary tax compliance. The objective of the present research was therefore to establish the perceptions that tax practitioners hold with regard to the services rendered by SARS in order to develop a service quality model that can be used to measure SARS's service quality continuously. The development of a service quality model for the assessment of the services provided by SARS is justified, because it is an essential means to improving the services that SARS provides and therefore also voluntary compliance.

The present research defined services, quality, service quality and perceived service quality on the basis of a literature review. These definitions served as a theoretical

underpinning for the development of the proposed service quality model. The literature review suggested that a user-based approach to quality was the most relevant approach to this study and that it is important to build the “lens of the customer”.

In order to develop the specific “lens of the customer” needed to evaluate the services of SARS, an in-depth, qualitative approach was required to identify a comprehensive range of determinants that potentially drive service quality in the revenue service industry and setting. One such qualitative method is the critical incident technique, which was chosen as the method to be used for building the “lens of the customer” to measure tax practitioners’ evaluations of the quality of the services SARS provides. The critical incident technique relies on a set of procedures to collect comments on service experiences, to perform a content analysis and to classify the observations of service experiences.

The critical incident data were collected by means of open-ended questionnaires which tax practitioners registered with SARS were asked to complete, first in a focus group and then individually, using an e-mailed questionnaire. The main data collection instrument was administered by SARS to all tax practitioners registered with SARS country-wide. The data analysis of the responses provided by the tax practitioners involved three processes. The first was the identification of usable critical incidents, the second was the development of a classification scheme for the content analysis and the third was a content analysis of the critical incidents that had been identified.

After a content analysis process that involved the preparation of summaries of the frequencies of the responses in accordance with a relevant classification scheme, a process of natural language argument was used to convert the data analysis results and the relevant elements of the theory from the literature survey into two proposed models, one for the traditional services and one for the electronic services provided by SARS. These service quality models can be used as a basis for studies to establish the perceptions of tax practitioners with regard to the quality of SARS’s services. The conceptual models of service quality that were proposed should also enable SARS to identify quality problems and assist SARS in planning for the launch of a quality improvement programme, and thereby improving the efficiency and overall performance of SARS.



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