

Are Private Sector Tax Practitioners Satisfied with the Services of South Africa Revenue Service?

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Abstract

The paper discusses satisfaction with services provided by South Africa Revenue Service (SARS) to private sector tax practitioners to enhance tax compliance. A survey of 703 tax practitioners in all the nine provinces of South Africa finds that assistance provided by SARS officials is considered to be very helpful, especially by Accountants and older tax practitioners. The most helpful services are tax practitioners education and the professional training/workshops organized by SARS. Those belonging to the Accounting profession significantly appreciate SARS tax education service. Financial Managers, Accountants, and those who possess secondary level of education, diploma, degree or have special tax education find tax payer training to be quite useful. Older tax practitioners are more satisfied with SARS office services. Tax practitioners are very unsatisfied with the manner in which enquiries are dealt with. SARS call centre services are considered most unhelpful.

Keywords: Tax Practitioners; Service Satisfaction; Public Service; South Africa Revenue Service

Points for Practitioners

There have been complaints regarding substandard service delivery by tax practitioners to their clients in respect of advice and tax compliance representation. This has prompted the introduction of new legislation and a paradigm shift by the South Africa Revenue Service (SARS) in terms of how the organisation relates to tax practitioners and the need to embrace the profession by providing comprehensive services to them. SARS has embraced the notion of responsive regulation and is reaching out to tax practitioners, as taxpayers, emphasizing education, good customer service, and an open dialogue. It is hence important to examine whether tax practitioners are satisfied with services provided by SARS. As the spectrum of services varies, it is important to identify which ones are helpful or indeed unhelpful in achieving taxpayer tax compliance. This will assist in identifying areas of service weakness and pinpoint areas of future client service improvement.

1. Introduction

Tax noncompliance is a phenomenon confronting income tax administration across the globe. Recent reports indicate that tax practitioners in South Africa might be having tax compliance challenges. Tax noncompliance is defined as taxpayer's failure to remit a proper amount of tax. This could be attributed to the complexity or even contradictions in the tax legislation or tax administration procedure (Jackson and Milliron, 1986, p.136; Kesselman, 1994; Kasipillai and Jabbar, 2003, p.2). Noncompliance is also perceived as the failure of a taxpayer to report (correctly) the actual income, claim deductions and rebates and remit the actual amount of tax payable to the tax authority on time (Kirchler, 2007, p.3).

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Private sector tax practitioners assist their clients to meet their tax payment obligations. They are also beginning to perform more technical duties, such as implementing, controlling, and auditing computer systems and networks and developing business technology plans. With the aid of special software packages, tax practitioners summarize transactions in the standard formats of financial records and organize data in special formats employed in financial analysis. A growing number of tax practitioners with extensive computer skills also specialize in correcting problems with software or in developing software to meet unique data management and analytical needs. Tax agencies need processes that do not just make it easy for citizens to understand their obligations and comply with the rules, but also make it difficult for them not to comply. Above all, systems must be flexible enough to allow prevention and detection strategies and business rules to change regularly, so that agencies are not outmanoeuvred by the constantly evolving tactics of tax evaders (Pretty and Negadi, 2012). The relationship between the tax agency and tax advisers could be viewed from an individualist perspective whereby they pursue mutually inconsistent objectives in an adversarial relationship. Some authors opine tax payments are commonly associated with emotions such as hope, despair, anger, outrage, defiance, frustration, disdain, suspicion, and deference (Rawlings and Braithwaite, 2003, p.263). While the state is pursuing a goal of revenue maximisation, the ethical obligation of tax advisers is to uphold the law by ensuring that their client pays no more tax than is required by law (Burton and Dabner, 2008, p.109).

The second view of the relationship flows from Rousseau (1762)'s concept of the 'general will' whereby the individual and the state are not a dichotomy but a unity framed upon a common identity. The tax agency and the tax practitioners could be seen as comprising a partnership which pursues fulfilment of the 'general will' expressed in the community's tax laws. Such a partnership may experience friction, but the parties strive to minimise conflict and seek to achieve negotiated positions and 'practical' outcomes consistent with the 'general will' (Burton and Dabner, 2008, p.110). In this context, Tax agencies need processes that do not just make it easy for citizens to understand their obligations and comply with the rules, but also make it difficult for them not to comply. Above all, systems must be flexible enough to allow prevention and detection strategies and business rules to change regularly, so that agencies are not outmanoeuvred by the constantly evolving tactics of tax evaders (Pretty and Negadi, 2012). As an example, the Australia Tax Office (ATO) has changed the manner of its dealings with tax practitioners. This paradigm shift includes changes to the type of information it gathers, the preparedness to publicly disseminate information germane to both taxpayer compliance and the accountability of the ATO, the breadth of its consultative arrangements with tax advisers and also its efforts to ease their administrative burden (Burton and Dabner, 2008, p.111). Published research is still very limited that deal with tax advisor's compliance behaviour in general and in South Africa in particular. Nienaber (2010, p.33-37) reviews the literature on factors that could influence the ethical behaviour of tax professionals in South Africa. Hazelhurst (2003, p.64) suggests that the difficult tax legislation being implemented and ineffective tax collection pre-1994 have allowed South African taxpayers to divert large amounts of income tax to tax shelters and tax havens.

1.1 The Problem Statement

South Africa's 35,000 tax advisors, in their personal capacity, are indebted to South Africa Revenue Service (SARS) to the tune of R260 million, whilst at the same time they have 18,000 outstanding returns (Lee, 2012). Non-compliance by trusts and companies is also a key area of concern for SARS, and it has been determined that tax practitioners could be linked to over 107,600 companies and trusts. Only about 55% of tax practitioners registered with SARS are registered with any professional body while others have no oversight or accountability (Lee, 2012). There have also been many complaints regarding substandard service delivery by tax practitioners to their clients in respect of advice and tax compliance representation (SARS, 2003, p.2). Tax advisers help to complete tax returns though they bear limited responsibility for the advice given (SARS, 2003, p.2). While individuals can deliberately omit to report income, non-payment can also be due to errors, especially administrative errors within the tax organisation or submission of inaccurate information without the declaring taxpayer being aware. Smaller tax practitioners in many developing countries may be at a disadvantage when it comes to identifying and recording certain taxable line items and hence may risk being non-compliant personally or making their clients non-compliant. From the perspective of SARS, this means a great deal of time and energy is spent unnecessarily and inefficiently in correcting errors made by or addressing the unprofessional conduct of a small but significant number of tax practitioners. It is hence of immense importance that a number of common practices in private sector organizations that qualify as taxable items be identified and reported.

Surveys and opinion polls confirm that citizens want improvements in the ways in which governments serve them, that is, a public administration that delivers better services and extends their reach and coverage more effectively and efficiently (Rondinelli, 2007). SARS has embraced this notion of responsive regulation and is reaching out to taxpayers, emphasizing education, good customer service, and an open dialogue. SARS hence targets South Africa's tax practitioners' sense of social responsibility and bolsters the prevention of noncompliance, while avoiding, at least early in the regulatory interaction, the use of costly punitive measures that might undermine tax practitioners' goodwill and intrinsic motivations to comply. The ultimate goal of SARS is to provide public services whose elements are internally consistent and directed at meeting the needs of a specific target market segment. This informed the conduct of a survey of the needs of private sector tax practitioners in the country.

1.2 Objective of the Study

The principal objective of this study is to examine the private sector tax practitioners opinion of services received from SARS and compare them to those received from other tax advisors, intended to improve tax compliance, and the degree to which they are satisfied with them. Also, the study examines tax practitioners satisfaction with general services provided by SARS.

2. The Role of Tax Practitioners in Tax Compliance

The term "tax practitioner" covers a diverse group of individuals, business structures and professional groups who provide a range of tax services for their clients. Self-employed and in-house accountants, tax advisers and registered tax agents, tax agent franchises and legal practitioners in the tax area are all embraced by the term (Marshall et al, 2006). Tax preparers believe their clients think of them as advocates (Westat, 1980). This could be interpreted to mean that the tax professional is an agent for the taxpayer. A competing view is that of the tax professional is an agent of tax administration. This is because they are the channel of communication between SARS and individual taxpayers especially the wealthy ones. Hence, the role and behaviour of tax preparers in the tax system is very important. They make compliance decisions either for, or in conjunction with, their clients. Tomasic and Pentony (1991) put the roles of tax practitioners into six categories viz: acting (1) as independent advisers of their clients,(2) as unpaid employees of the internal revenue office, (3) as intermediaries between the internal revenue office and the taxpayer, (4) as tax advisers, (5) as protectors of their practice and finally as influences on the systems. Importantly Tomasic and Pentony (1991) concluded that tax practitioners play a major role in increasing the level of taxpayer compliance. Boccabella (1993:391) also identifies a range of additional broad tasks that tax practitioners may currently be required to perform. These functions include representing and negotiating on behalf of taxpayers in proceedings with both the revenue authorities and policy makers.

Taxpayers are generally ambivalent about the morality of tax cheating. This increases the pressure on tax practitioners (Song and Yarbrough, 1978, p.442). Someone who provides aggressive might interpret and present facts lead to different tax liabilities. This type of advice could lead clients to adopt tax positions that would probably not be upheld in a SARS audit. This is risky on account of the possibility that such an audit could result in legal disputes ((Hite and McGill 1992:400). Successful audits result in a penalty that even reduces client's "good" (Kaplan et al. 1988, p.426). The loss of such good has a substantial influence on tax agents' reputation. With more experience, tax agents will obtain a higher knowledge on how to deal with tax administrations (Kaplan et al. 1988, p.430). Sakurai and Braithwaite (2001) show that tax practitioners (taxpayers) are quite successful in finding their suitable client (practitioner). They observe a certain market segmentation. Taxpayers who intend to minimise their taxes and who are high risk takers find tax agents who are good at finding loopholes. On the other hand, risk averse taxpayers find tax agents who fit in their demand. Klepper and Nagin (1989, p.167) also investigated the role of the tax practitioner in preparing tax returns. They find that an expert's participation will discourage non-compliance on legally unambiguous income sources but encourage non-compliance on ambiguous sources. Erard (1993) also finds that the use of tax practitioners, particularly CPA's and tax lawyers is associated with increased levels of non-compliance.

2.1 Taxpayer Expanded Service Paradigm of Revenue Authorities

Evans and Lindsay (2001) identify three basic components of services viz: the physical facilities, the processes and the procedures. The employees' behaviour typifies service processes while employees' professional judgments make up service procedures. Recently, many internal revenue authorities are shifting from the traditional "enforcement" paradigm often used to analyze tax compliance behaviour, in which taxpayers are viewed and treated as potential criminals, and the emphasis is on repression of illegal behaviour through frequent audits and stiff penalties (Allingham and Sandmo, 1972, p.335).

An expanded “service” paradigm is now being embraced which recognizes the role of enforcement, but also emphasizes the role of tax administration as a facilitator and a provider of services to taxpayer-citizens. Customer focus is now being emphasized as an important theme in public management (Williams, Saunders and Staughton, 1999; Alford, 2002, p.337); and in recent years public organizations have been striving to enhance services to customers (Klein, 2001, p.41; Giannoccaro, Costantino, Ludovico and Pietroforte, 2008, p.3). Fox and Meyers (1995, p.118) define service delivery as the provision of public activities, benefits or satisfactions to the citizens. Table 1 provides an example of services provided by revenue authorities across the world.

Table 1: Revenue Agencies Service Categories

Service category	Description	Examples of services	Characteristics
Information	Information services and products which are one way communication and do not result in a change to account status	<ul style="list-style-type: none"> . Education . Publications (paper and web) . Campaigns . Mass distribution of different types of information . Instructions 	<ul style="list-style-type: none"> . Timing volume: partly predictable . Size volume: flexible, can be influenced, revenue body initiate . Standardisation/automation: possible in many cases
Interaction	Two-way communication, which in itself does not result in any change in account status.	<ul style="list-style-type: none"> . Enquiry . Audit . Guidance . Debt collection 	<ul style="list-style-type: none"> . Timing volume: partly predictable . Size volume: flexible, can be influenced . Standardisation/automation: difficult
Transaction	Activity or services that result in a change in account status or account information.	<ul style="list-style-type: none"> . Filing of tax returns, VAT etc . Payment/refund 	<ul style="list-style-type: none"> . Timing volume: very predictable . Size volume: can to a very little degree be influenced . Standardisation/automation: great potential

Source: OECD (2007)

For some time now, revenue bodies have been providing more accessible information services through use of new technology (e.g. by building on-line capability or making information available 24 hours a day, 7 days a week). More recently, many revenue bodies have given taxpayers the functionality of registering for tax system purposes, filing tax returns and paying tax electronically, all at times convenient to them. There have also been developments in the use of telephony services with revenue bodies in many countries establishing large call centre arrangements employing sophisticated telephony technology to facilitate access by phone for taxpayers to the information and other services they require (OECD, 2007, p.32). The spectrum of services within each category varies from country to country. Many of the revenue bodies, such as the Canadian Revenue Agency, have placed high priority over the past several years on improving its service delivery over the web. A survey by OECD (2007, p.30) finds that several revenue agencies are finding the email channel to be a challenge. It can be more time and cost intensive than initially expected. The survey reports that unstructured email poses the biggest challenge and it can take a long time to respond to such contact. One interviewee reports that users don't come with a question, they come with a problem. Hence, most revenue agencies do offer email as an option, but they do not promote the channel. For the user, email is often seen as an alternative to a telephone call or a letter. Most citizens and businesses see email as a natural part of the communication options and they will often search for an email-address at the website. However, the Netherlands Revenue Agency does not offer email at all, and some other tax administrations have a very limited offer (OECD, 2007, p.30). Most revenue agencies have call centre facilities. The next step for some of them is now to transform these into contact centres, where several channels are integrated including e-mail. Overall, with a 90-95% penetration, telephone contact will remain an important channel for revenue bodies' universal access objectives (OECD, 2007, p.30).

Revenue Agencies are aiming for a reduction in the volume of users that are served on face-face basis. One of the main reasons for this is that it is known to be the most expensive channel, and therefore efforts are made to reduce volumes. Revenue Agencies, such as the one in Singapore, are increasing service-orientation by converting from a hard-copy filing system to a paperless imaging system, adopting the extensive use of electronic filing, a one-stop service to answer inquiries about any type of tax, the ability for filers to see the entire tax form with any corrections before it is submitted, the use of interest-free installment plans for paying taxes with direct deduction from bank accounts, separate functional areas within the tax administration with little opportunity for corruption, and a changed attitude of officials toward taxpayers. During the last decade, the tax administration service of Singapore has gone from being the lowest rated government agency in public satisfaction to one that ninety percent of the taxpayers found to provide courteous, competent, and convenient services (Alm et al, 2011, p.2). In Sweden, the assumption is that many taxpayers want to comply but that they are making mistakes unintentionally and that compliance would increase by focusing on service and information, influencing policy makers and initiating changes in the law to make it easier for users to comply (OECD, 2007, p.42).

2.2 Service Satisfaction

Authors believe that satisfaction is an emotional reaction, a transaction-specific measure (see Bitner, 1990; Bolton and Drew 1991; Cronin and Taylor, 1992). Emotions refer to a set of responses occurring especially during consumer experience (Westbrook and Oliver, 1991). High levels of satisfaction may include positive and negative emotions (Arnould and Price, 1993). These emotions could motivate some to evade taxes by understating their taxable incomes and/or overstating their deductible expenses. Gomeza, McLaughlin and Wittink, (2004) identify customer satisfaction as playing a key role in a successful business strategy. Public sector service dimensions are somewhat different from those of the private sector as they are not threatened by competitors and hence lack in continuous improvement through competitive strategy. Sarin and Anil (2007) recommend that manpower in service organizations must work with the focus of satisfying the customer. The general conceptualization of satisfaction can be grouped into two namely: transaction-specific satisfaction and cumulative satisfaction (Boulding et al, 1993; Jones and Suh, 2000; Yi and La, 2004). Transaction-specific satisfaction is a customer's evaluation of his or her experience and reactions to a particular service encounter (Cronin and Taylor, 1992; Boshoff and Gray, 2004), and cumulative satisfaction refers to the customer's overall evaluation of the consumption experience to date. Carlzon (1989) opines that the quality of any service encounters or "moments of truth" experienced by customers forms part of their overall impression of the whole service provided (Dale, 2003) and by implication, their impression of the organization itself. Deming (1982) suggests that most people give their opinions based on the people that they see, and they are either satisfied or dissatisfied or delighted or even on the continuum in between.

Different relations exist between the state and customers of the administration and include being consumers and being taxpayers (Shand and Arnberg, 1996, p.17). Taxpayer, customers have clear obligations towards the tax administration, but expect a certain level of service or help that would aid them in carrying out their duties. Putnam (2000, p.24) and Orren (1997, p.78) also argue that public satisfaction with public trust in government is a function of both public expectation and perception of governmental performance. They identify an inverse relationship between public satisfaction and public expectation but a positive relationship between public satisfaction and public perception of governmental performance. Public sector organizations lack a detailed understanding of the meaning of client service and its implications (Fountain, 2001, p.65), and require knowledge about "how" to improve public services (Hodgson, Farrell and Connolly, 2007, p. 362-363). In particular, the public sector in most developing nations hardly has any performance measure of the services they provide (Kloot, 1999). This leads to public officials believing that they are largely responsible and accountable to the State rather than the people they serve (Kuppusamy et al, 2006). Public officials do not attract a strong package of significant satisfaction in the manner in which they meet the needs of the wider community. The lack of knowledge about interrelatedness of one department with another, method of operation, styles of negotiation and the execution of service delivery are reported to be frequent causes of public dissatisfaction. Dissemination of information, exchange of views and ideas, and the analysis of potential solution to cases could therefore be essential to improved satisfaction with public service delivery.

3. Research Methods

A purposive survey was carried out of the needs of 703 tax practitioners in the nine South African provinces. Approximately, three quarters of them are registered tax agents. The survey sought to determine: (1) SARS helpfulness in filing compliance process, (2) usefulness of SARS taxpayer education and other related services, and (3) tax practitioners satisfaction with SARS public service delivery. We administered a structured questionnaire which included open and closed questions. Open questions allowed respondents to give answers in their own way, while closed questions were chosen in order to produce standardized data that can be analysed.

3.1 Quantification Methods

Socio-economic characteristics of tax practitioners covered included age and employment which were measured in years, race, gender (male =1; female =0), and education which was measured from basic (0) to postgraduate/possession of professional qualification (5). Satisfaction was measured using a 7 point Likert Scale for importance, 1= highly unsatisfied, 2= very unsatisfied, 3= somewhat unsatisfied, 4= normal, 5= somewhat satisfied, 6= very satisfied, 7=highly satisfied.. According to Cooper (2000), this type of scale is considered to be an interval scale. Therefore, measurement of central tendency and its dispersion can be made. A composite domain-specific satisfaction score was calculated by averaging the responses for the items. High scores reflected high levels of domain satisfaction; low scores indicated low levels. Responses were dichotomized as 0 (highly unsatisfied, very unsatisfied, somewhat unsatisfied, and neither satisfied nor dissatisfied) and 1 (highly satisfied, very satisfied and somewhat satisfied) and presented in percentages.

3.2 Descriptive Analysis

Most of the tax practitioners surveyed were male (57%) the remainder (43%) being female. Thirty four percent of them were white, followed by blacks/Africans (29.5%), coloureds (22.6%), Indians/Asians (11.8%) and others (1.52%). A quarter of them were employed as tax advisers, a quarter as Finance advisers, one-fifth as tax agents with the rest being employed in other professions. They were aged between 20 and 78 years with the average age being 39 years. Forty six percent of them have completed a degree programme, 25% have obtained a diploma, 18.6% completed a postgraduate degree or diploma while 1.2% have other qualifications. About two-third have some form of tax specialization qualification. On average, they have been employed as tax practitioners for nine years. Approximately, three quarters of them were registered tax agents.

3.3 SARS Helpfulness in Completing Tax Returns

Table 2: The Degree of Helpfulness of SARS and others in Assisting to Complete Tax Returns

Degree of helpfulness	SARS Officials (average score)	Others
Very helpful and helpful	0.76	0.16
Impartial	0.11	0.04
Not very helpful or unhelpful	0.06	0.09
Unsure or NA	0.05	0.71

The tax practitioners have been asked to rate the various professionals in terms of their importance in assisting them in the completion of their tax returns. On average, assistance provided by SARS officials is considered to be very helpful (76%). This assessment is significant and generally popular among Accountants and older tax practitioners. Assistance received from other kinds of professionals when completing tax returns is considered to be mostly not helpful.

3.4 Tax Practitioners Satisfaction with Services Provided by SARS

An analysis of responses by tax practitioners regarding satisfaction with services provided by SARS would provide the degree to which SARS has been helpful or not very helpful in respect of these services. These are: SARS web information service, SARS office services, SARS training/workshops, relationship manager services, taxpayer education, desk services, and SARS call centre services. The tax practitioners have been asked to rank their satisfaction with these services provided by SARS. Their responses are as follows.

3.5 Tax Practitioners' view of the General Services Provided by SARS

Table 3: Opinion on Satisfaction with Services Provided by SARS (from 0 (Dissatisfied) - 1 (Very Satisfied))

Services provided by SARS	Very helpful or helpful	impartial	Not very helpful or unhelpful
Tax practitioners education	0.67	0.12	0.08
Tax practitioners training/ workshop	0.65	0.15	0.16
SARS office services	0.48	0.25	0.13
SARS call centre services	0.41	0.17	0.36
SARS relationship manager services	0.36	0.19	0.25
SARS practitioners desk services	0.31	0.19	0.28
SARS web information services	0.49	0.12	0.28
Others	0.13	0.04	0.15

On average, a high percentage of the tax practitioners find the general services provided by SARS to be either very helpful or helpful rather than being unhelpful. The most helpful services are tax practitioners education and the professional training/workshops organized by SARS. Those belonging to the Accounting profession significantly appreciate SARS tax education service. Financial Managers, Accountants, and those who possess secondary level of education, diploma, degree or have special tax education find tax payer training to be quite useful. Tax practitioners surveyed generally regard SARS Office services as useful, especially older tax practitioners. Call Centre activity is dedicated to addressing telephone inquiries to minimize disruption to normal operational activities. In terms of SARS general services considered unhelpful, SARS call centre services rank highest. This finding is consistent with experiences in the United Kingdom where Her Majesty's Revenue and Customs Services did not answer at all, a quarter of 79 million calls despite an outlay of £900 million on customer service. Its call centre menu is ranked as the most frustrating customer service line in the UK (Winch, 2013). Though Call centre operations, supported by modern telephone technology, are becoming an increasingly significant element in service delivery, there are practical difficulties in handling increased phone volumes at call centres. OECD (2010) finds that over 40 percent of revenue bodies reported call abandonment rates in excess of 10 percent (with two over 20) for the 2009 fiscal year.

3.6 Tax Practitioners Satisfaction with tax Compliance Services Provided by SARS

Table 4: The Degree of Satisfaction with SARS Services (from 0 (Dissatisfied) - 1 (Very Satisfied))

Services provided by SARS	Very satisfied or satisfied	Dissatisfied or very dissatisfied
Assistance with completing tax return forms	0.53	0.06
Processing of tax return forms	0.52	0.01
Time taken by SARS to pay tax refunds	0.43	0.02
Time taken by SARS to respond to enquires	0.51	0.03
Manner in which SARS deals with enquiries	0.33	0.04

On average the tax practitioners were about 50% very satisfied or satisfied with tax compliance services SARS is providing. Less than 50% of tax practitioners surveyed are happy about time taken by SARS to pay refunds. The frustration is more prevalent among female tax practitioners and those with without accounting backgrounds. SARS needs to improve on time dedicated to processing tax refunds. Though tax practitioners are roughly satisfied with time taken by SARS to respond to enquiries, they are very unsatisfied with the manner in which they are dealt with.

4. Summary and Conclusion

A survey of 703 tax practitioners in all the nine provinces of South Africa finds that assistance provided by SARS officials is considered to be very helpful, especially by Accountants and older tax practitioners. Assistance received from other kinds of professionals when completing tax returns is considered to be mostly not helpful. The most helpful services are tax practitioners education and the professional training/workshops organized by SARS. Those belonging to the Accounting profession significantly appreciate SARS tax education service.

Financial Managers, Accountants, and those who possess secondary level of education, diploma, degree or have special tax education find tax payer training to be quite useful. Older tax practitioners are more satisfied with SARS office services. Though tax practitioners are roughly satisfied with time taken by SARS to respond to enquiries, they are very unsatisfied with the manner in which they are dealt with. This is an area where SARS could demonstrate considerable improvement in the future. On average the tax practitioners were about 50% very satisfied or satisfied with tax compliance services SARS. In recent years, the call centre industry has experienced a phenomenal growth worldwide (As-Saber, et al., 2004). Call centres can provide fast, efficient and relatively cheaper business solutions to business enterprises in managing their day-to-day activities. SARS is promoting the use of call centres as a service alternative to other (*more expensive*) channels (e.g. walk-in centres). However, in terms of SARS general services considered unhelpful, SARS call centre services rank highest. As call centre activities range from mere response to a simple query or information dissemination to the delivery of a complex business solution, the operators may also need to rely on the live portals of the organisation including intranet with specialised access to classified information on key service areas of the organisation. It often complements email communication, web portals and various web-based service provisions. From a citizen's perspective, it adds some human involvement that reassures citizens of the authenticity and effectiveness of the web-based service provisions. Successful call centres are focused on efficient operation, and customers' and shareholders' value creation and optimisation. The efficiency, in this regard, lies not only in effective and prompt responses to customer calls. Subsequent to these findings, SARS introduced in 2009 an improved transactional workflow, client self-service, staff learning and improved contact centre facilities, all with the intent to drive improved service and efficient performance. These include the execution of a —4 Tier, 4 Location Contact Centre model, co-locating the call centres and assessment centres supported by enhanced scanning centres; the delivery of a case management transactional system; the introduction of an Interactive Voice Response (IVR) system to support self-service and the optimisation of query handling in the contact centre for improved first contact resolution; the staggered deployment of Computer Telephony Integration (CTI) and the provision of a knowledge base to provide Frequently Asked Questions (FAQs), information and scripted responses to assist our staff to provide consistent and quality feedback to clients.

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