Revenue
Services
Lesotho

TAXPAYER SATISFACTION SURVEY: ANALYTICAL REPORT SUMMARY

October 2024

Reviewed July 2026

1. Background and Context

Revenue Services Lesotho (RSL) undertook the 2024 Taxpayer Satisfaction Survey to assess taxpayers' experiences, perceptions and levels of satisfaction with RSL services. The survey was the second national taxpayer satisfaction survey since 2013 and was also intended to strengthen RSL's taxpayer feedback mechanisms in response to the 2023 TADAT Performance Assessment, which highlighted the need for regular and representative taxpayer feedback on service standards and administrative processes.

The survey was conducted to provide evidence-based insights into taxpayer satisfaction, service quality, digital service delivery, accessibility of official information, trust in RSL, perceptions of fraud and corruption, and areas requiring improvement. The findings are expected to support service delivery reforms, improve taxpayer compliance, strengthen institutional trust and guide future engagement with taxpayers.

2. Objective of the Survey

The main objective of the survey was to evaluate the level of satisfaction among taxpayers with the services provided by RSL. Specifically, the survey sought to assess the quality and efficiency of RSL services, determine taxpayer loyalty through the Net Promoter Score, measure taxpayer trust in RSL, understand perceptions of fraud and corruption, evaluate the accessibility and clarity of tax-related information, and identify practical areas for improving taxpayer experience. The survey also assessed taxpayers' awareness and use of RSL online services, as well as their views on whether digital platforms have improved service delivery, reduced compliance costs, and saved time.

3. Scope, Coverage and Methodology

The survey covered all ten districts of Lesotho, including border posts. It targeted active taxpayers who had interacted with RSL during the 2023/24 financial year. These included General Clients, Individual taxpayers, Private Shoppers, Clearing Agents, Priority and VIP clients.

A mixed-methods approach was adopted, combining quantitative and qualitative data collection to provide both measurable results and explanatory insights. Quantitative data was collected through structured questions, while qualitative feedback captured taxpayers' views, experiences and recommendations in their own words. Data was collected through Computer Assisted Personal Interviews (CAPI), telephone interviews and online survey responses, with KoboToolbox used to administer the questionnaire, manage field submissions and strengthen data quality control.

To improve representativeness, the survey applied Probability Proportional to Size (PPS) and systematic random sampling techniques. PPS was used to ensure that taxpayer categories with larger populations were allocated a larger share of the sample, while smaller categories were still represented. This helped reduce the risk of over-representing small taxpayer groups or under-representing the main taxpayer segments that interact with RSL most frequently. Systematic random sampling was then applied within the selected taxpayer categories by selecting respondents at regular intervals from the sampling frame. This provided a practical and transparent way of selecting taxpayers while reducing selection bias.

The approach assumed that taxpayers within each category share broadly similar service characteristics and are exposed to comparable RSL processes. It was also assumed that taxpayers who had interacted with RSL during the 2023/24 financial year were better positioned to provide informed feedback. This sampling approach therefore strengthened the credibility of the findings by ensuring that the results reflected the structure of the taxpayer population and the experiences of taxpayers with recent contact with RSL.

4. Sample Profile

As outlined in table 1, a total of 657 taxpayers participated in the survey. Approximately 79% of respondents were Basotho. General clients formed the largest respondent category, which was expected, given their dominance in the taxpayer population. Most respondents were aged between 35 and 44, while youth participation was low, with only nine respondents below the age of 25.

Table 1: Respondent Profile

Indicator	Finding
Total respondents	657
Male respondents	463
Female respondents	194
Basotho respondents	Approximately 79%
Largest taxpayer category	General clients (63%)
Most represented age group	35–44 years
Respondents below 25 years	9

The demographic profile suggests that the survey largely captured taxpayers who are already active within the tax system. However, the low youth representation may point to limited youth participation in business activity, limited interaction with RSL services, or a need for more targeted youth-focused taxpayer education.

5. Key Survey Findings

5.1. General Taxpayer Satisfaction

The survey results show that taxpayers generally hold positive views of RSL employees, particularly in relation to honesty, integrity, professionalism and confidentiality. As displayed in table 2, about 78% of sampled taxpayers indicated that RSL employees are generally honest, while around 82% viewed them as professional. A high number of respondents also expressed confidence in the integrity of RSL employees and in RSL's ability to protect taxpayer information.

However, the findings also show areas where service delivery needs improvement. Communication remains a concern, with about 35% of taxpayers either neutral or dissatisfied with the sufficiency and effectiveness of RSL communication. Refund turnaround time also remains an area requiring attention, despite some respondents acknowledging improvement.

Table 2: General Satisfaction Findings

Service Area	Key Finding	Interpretation
Honesty	About 78% view RSL employees as honest	Positive foundation for taxpayer confidence
Integrity	81% of respondents agreed or strongly agreed that RSL employees have integrity	Strong institutional credibility
Professionalism	Around 82% view RSL employees as professional	Generally positive service perception
Confidentiality	Taxpayers have high confidence in RSL's protection of taxpayer information	Positive trust indicator
Communication	35% remain neutral or dissatisfied	Communication requires stronger openness and outreach
Refund turnaround	Mixed views, with room for improvement	Refund processing remains a service pain point

5.2.Digital Services and Online Platforms

Taxpayers generally recognise the value of RSL's online services. As shown in table 3, approximately 75% indicated that the introduction of online tax services has improved service delivery. Almost 50% strongly agreed that online services reduced the monetary cost of compliance, while about 56% strongly agreed that online services reduced the time required to comply.

Despite these positive findings, taxpayers raised concerns about system performance and usability. Reported challenges included system failures, slow performance, delays in obtaining tax clearance certificates, delays in withholding tax certificates, refund processing challenges, and difficulties experienced by taxpayers with lower levels of digital or tax literacy.

Table 3: Online Service Findings

Area	Finding
Improved service delivery	Approximately 75% agreed that online services improved RSL service delivery
Cost savings	Almost 50% strongly agreed that online services reduced monetary compliance costs
Time savings	About 56% strongly agreed that online services reduced time spent on compliance
Main challenges	System downtime, slow performance, delays, usability issues and limited accessibility for less digitally literate taxpayers

The results confirm that digitalisation is an important improvement in service delivery; however, its full value depends on system reliability, user-friendly design, clearer guidance and better support for taxpayers who struggle with online platforms.

5.3. Availability of Official Information

According to table 4, most taxpayers reported that official RSL information is generally accessible. Nearly 76% indicated that they do not experience difficulties in finding official regulations and procedures. However, the survey also found that 38% of the taxpayers still rely on personal networks for RSL-related information, while the RSL website is the second most used source.

Awareness of complaint and grievance mechanisms remains mixed. About 43% of taxpayers believe RSL formal grievance procedures are effective, while another 43% are unaware of such procedures. This suggests that while complaint mechanisms may exist, they are not sufficiently visible or understood by taxpayers.

Table 4: Official Information and Complaint Handling

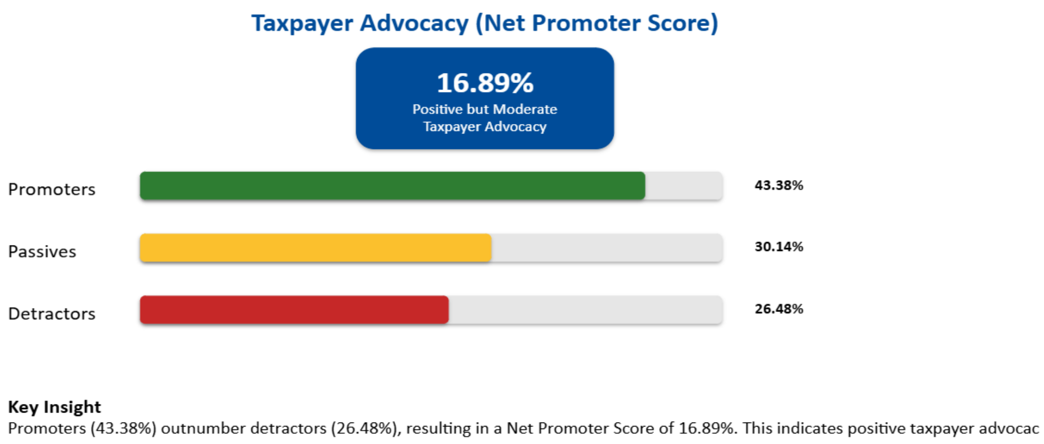
Area	Finding	Implication
Access to official information	Nearly 76% report no difficulty	Official information is generally available
Main information source	38% rely on personal networks	Formal channels are not yet the dominant source
RSL website	Used by about 34%	Website remains important but can be strengthened
Grievance procedures	43% view them as effective; 43% are unaware	Greater awareness and visibility are required
Policy consistency	39% agree that policies are consistently applied	Consistency of application needs strengthening

5.4.Net Promoter Score

The survey recorded a Net Promoter Score of 16.89%, against a target of 30% as depicted by figure 1. This indicates that more taxpayers are willing to recommend RSL services than those who would discourage others. The survey classified 43.38% of taxpayers as promoters and 26.48% as detractors.

While the positive NPS reflects a generally favorable perception of RSL, the score also shows that taxpayer advocacy is not yet strong. A significant share of taxpayers remains passive or dissatisfied, meaning that improvements in service reliability, communication, refunds, digital platforms and complaint handling could help move more taxpayers into the promoter category.

Figure 1: Net Promoter Score



5.5.Trust, Fraud and Corruption Perceptions

The overall trust index score was 5.34, against a target of 10 indicating moderate trust in RSL. Taxpayers rated RSL more positively on credibility, reliability and intimacy, with all three scores above seven. However, the self-orientation score was 4.17, suggesting concern over whether RSL is consistently perceived as acting in taxpayers' best interests.

On corruption perceptions, 38% of respondents indicated that they were not aware of corruption issues. However, about 25% believed that less than half of RSL staff may be involved in corruption, while almost 11% believed that a considerable proportion of staff may be involved. On "speed money", only about 9% of respondents admitted having paid money to expedite services, while 72% of respondents indicated that they had not been expected to pay a bribe in the previous year.

6. Survey Limitations

The survey experienced several limitations. Some taxpayers were initially reluctant to participate, partly due to lingering perceptions of RSL as the former LRA. Others felt uncomfortable engaging with RSL enumerators, which affected cooperation. Locating selected taxpayers was also difficult due to incomplete or imprecise location information.

Additional challenges included missed appointments, respondents being unavailable during unplanned visits, language barriers, technical difficulties with telephone interviews, concerns about the length of the questionnaire, poor infrastructure and adverse weather conditions during data collection. These limitations should be considered when interpreting the findings, although they do not undermine the overall usefulness of the results.

7. Recommendations

The survey findings point to six priority areas for improvement.

Table 5: Key Recommendations

Priority Area	Recommended Actions
Digital experience	Improve website usability, resolve system glitches, expand online services, simplify navigation and introduce Sesotho and English support with visual guidance
Communication	Simplify tax terminology, issue regular updates on tax laws and procedures, use SMS/newsletters/social media, and notify taxpayers before system changes
Compliance monitoring	Increase outreach in rural and peri-urban areas, educate small businesses, strengthen monitoring of unregistered businesses and improve audit coverage
Customer service and staff training	Strengthen frontline service standards, improve staff responsiveness, reduce waiting times and reinforce professionalism across service centres
Customs services	Standardise procedures, strengthen anti-corruption controls, conduct regular audits, protect whistle-blowers and improve staffing at commercial borders
Feedback mechanisms	Institutionalise regular taxpayer surveys, strengthen complaints handling, improve response times and communicate outcomes to taxpayers

8. Conclusion

The 2024 Taxpayer Satisfaction Survey shows that RSL has a positive foundation on which to build. Taxpayers generally view RSL employees as honest, professional and capable of protecting taxpayer information. The introduction of online services is also viewed positively, particularly in reducing the time and cost of compliance.

However, the findings also show that taxpayer satisfaction is not yet at the desired level across all areas. Communication gaps, refund delays, digital system instability, uneven awareness of complaint procedures, moderate trust levels and corruption perceptions require focused attention. The NPS of 16.89% confirms that RSL has more promoters than detractors, nonetheless it also shows that taxpayer advocacy remains moderate rather than strong.

Overall, the survey confirms that RSL is making progress in service deliver, however, further improvement is required to strengthen taxpayer-centeredness, service reliability, transparency and trust. Addressing the identified weaknesses will not only improve taxpayer satisfaction, but also support voluntary compliance, institutional credibility and RSL’s broader mandate of enabling government funding and serving the public effectively.