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Challenges facing taxpayers in using virtual fiscal devices in Zanzibar: A case of urban west region

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Abstract
The main purpose of this study was to examine the challenges facing taxpayers in using Virtual Fiscal Devices (VFD) in Zanzibar: A Case of Urban West Region. The researcher has mainly employed quantitative research approach with appropriate method of analysis for this study. The sample size for this study consists of 130 respondents and survey questionnaire was used as data collection instrument. To achieve reliable result descriptive statistical techniques were used to analyses the collected data from relevant respondents. The study has revealed that more than 60 percent of the total respondents have agreed and strong agreed that, negative attitudes of traders and cost of virtual fiscal devices are the main challenges facing taxpayers in using virtual fiscal devices in Zanzibar. Therefore, the study concluded that it requires high setting a conducive environment where concerns of both parties are addressed. Thus, the study recommended that The government of Zanzibar through responsible organs should develop and deliver an education program to tax payers on weekly basis to reduce their negative perception and make it clear that VFDs is a way of simplifying tax assessment.

Keywords: virtual fiscal devices, negative attitudes of traders, cost of virtual fiscal devices

Introduction

Tax revenue is a vital pillar in support of economic growth in developing countries. Taxation is the main source of central government revenue for state-building, elimination of long-term dependence on foreign assistance, and providing much-needed public goods and services (Fjeldstad, 2013) [5]. Tax-to-GDP ratios in many developing countries are much lower than in developed countries (Mascagni, Moore, and McCluskey, 2014) [9]. The African Development Bank (2011) [1] found that between 2006 and 2008, the countries of the East African region named Kenya, Tanzania, Uganda, Rwanda and Burundi had tax-to-GDP ratios ranging from 12.3% to 22.1%. Meanwhile, many developed countries had tax-to-GDP ratios averaging 35.6% (AfDB, 2011) [1]. In Sub-Saharan African countries, total tax revenue collected typically only funds 30% to 40% of the national budget (Ebeke & Ehrhart, 2010) [3], forcing most of these countries to seek budget supplements from donors. In an attempt to increase tax revenues, a number of Sub-Saharan African countries have introduced new taxes, including value-added taxes (VAT) that is levied on the production, distribution and consumption stages of products and services.

While there are a number of ways in which countries can reduce VAT non-compliance, it is difficult to conceive of an efficient and effective tax administration that can perform its tasks without making substantial use of information and communication technology (ICT) (Eilu, 2018) [4].

VFDs are computerised devices used by tax bodies to monitor the business transactions of each registered business. In recent years, there has been accelerated deployment of VFDs in Sub-Saharan Africa (Casey & Castro, 2015) [2]. In 2005, Kenya became the first East African country to implement VFDs, followed by Tanzania in 2010 and Rwanda in 2014 (Casey & Castro, 2015) [2].

In Tanzania context, EFDs were introduced in the Finance Act, 2010 with the stated objectives of improving VAT collection through eliminating non-issuance of receipts, eliminating under-invoicing of sales transactions, improving filing process of VAT returns, and assisting traders in keeping proper business records (Kapera, 2017) [6]. However, the challenge for EFDs usage in Tanzania has been to achieve and maintain traders' willingness to effectively use the machines. Thus, adoption of EFDs has not been easy as it led to conflict between traders and TRA. In view of that, TRA forced traders to acquire the EFDs. As a result, traders have been reluctant to willingly use the machines in their daily business transactions (Kapera, 2017) [6]. Kira (2016)'s [7] study found that majority of traders in Dodoma have negative attitude toward the use of EFDs, since they acquired EFDs due to fear of being caught by government authorities, despite their complaints on high cost of purchasing devices and their belief of getting minimal profit when using them.

According to Zanzibar Revenue Board Act No. 7 of 1996, part II (6), the main function of ZRB is to collect revenue and monitor revenue collected "to ensure fair, efficient, and effective administration of revenue laws by concerned departments of the government". ZRB on implementation of its corporate plan 2020/2021 – 2024/2025, strives to increase revenue collection, improve resources allocation, expand the tax data base,

strengthen timely revenue reconciliation and reporting, timely management of objectives and disputes resolution, and monitoring revenue collection. One of the Board objectives is to improve quality of services and compliances through the adoption of ICT systems to ensure quality of services and compliances (ZRB *corporate plan*, July 2020). Zanzibar Revenue Board corporate plan 2020/21 – 2024/25 put forward robust strategy and initiatives to be implemented in order to promote a tax paying culture among all people of Zanzibar that will enable the collection of substantially higher revenue compared with past corporate plan, hence the adoption of Virtual Fiscal Devices Management Systems (VFDMS) put into the agenda (ZRB *corporate plan*, July 2020).
In Zanzibar, VFDs were mandated by Zanzibar Government Gazette Notice Vol. CXXVI No. 6913 of 16th July, 2021. This were amending the Tax Administration and Procedures Act, No. 7 of 2009 by introducing the Virtual Fiscal Management System Regulations, 2021 which is made under section 69 of the Tax Administration and Procedures Act, whereby the first implementation stage beginning in July, 2021 (Zanzibar *Budget Report*, June 2021). Then, this study went further into the study of challenges faced by tax payers in using Virtual Fiscal Devices in Zanzibar.

Statement of the Problem

There is a global concern today on how to make the economy move and set it on the desired growth path. Not much progress can be achieved unless the economy is at least marginally relieved of the high burden of taxation. To increase the tax revenue in line with growth in the economy there is need for major tax reforms which enhance compliance whereby many developing countries focus on adoption of Electronic Fiscal Devices as the major instrument for tax compliances. The experience with using VFDs in revenue collection in developing countries is a very challenging one because in most cases, it has not given the anticipated results. For example, Kenya introduced the use of EFDs to secure sales information, enhance compliance, and avert invoice fraud by traders and ultimately increase revenue collection. However, traders facing challenges on the use of the devices due to some trader's lack knowledge on the use of EFDs, there are telecommunication infrastructure constraints, especially in remote areas, also power breakdown, whereby traders fail to recharge their devices (Mboma, 2012) [12]. Tanzania Revenue Authority introduced Electronic Fiscal Device as one the strategies towards increasing revenue collections. However, majority of traders in Tanzania have been reluctant to use the devices, they complain about the high prices of EFD machines, faint fiscal tax invoices and EFD's network problem which limiting submission of important reports to TRA (Mutalemwa, 2015) [13].
Zanzibar is employing technology to improve revenue collections due to falling of tax collection year to year. The report from Controller and Auditor General Office reveals the revenues collected in the year 2017/2018, 2018/2019 and 2019/2020

Table 1: Tax Collections in Zanzibar

YOI	Annual Budget	Actual Collections	% Collections
2017/18	707,944,362,829	655,661,610,608	92.6%
2018/19	711,500,000,000	650,108,425,000	91.37%
2019/20	859,700,000,000	675,461,000,000	78.6%

(CAG Zanzibar Report, 2017/18, 2018/19 and 2019/20)

It is found that, by employing VFDs, monthly collections tend to rise from the current average of Sh46 billion to Sh55 billion. This is contrary to the current paper receipts which enable traders to easily dodge paying tax or manipulate the tax base results to revenue leakage (The Citizen, April 2021). Virtual Fiscal Devices in Zanzibar were introduced in July, 2021 for the purpose of simplifying the tax administration, enhance voluntary compliance and improve revenue, where by 1,000 traders got registered for the purpose of tax collection, and discovered that there are some of them interfere the system with the intention of manipulating the data originated from the system, but in collaboration with TRA, the Zanzibar government finalized the preparation of adopting VFMS to a large extent (Zanzibar *Budget Report*, June 2021). Although government show the advantages and disadvantages in operating VFDs system to both small and larger taxpayers, government have failed to show the challenges facing the taxpayers in using these machines. Therefore, this study is governed by two objectives, these are;

1. To examine the effect of negative attitudes of traders on the use of VFDs in Zanzibar
2. To analyse how cost, affect the use of VFDs by taxpayers in Zanzibar

Literature Review

a. Fiscal Exchange Theory

The fiscal exchange theory suggests that, the presence of government expenditures may motivate tax compliance from the tax payers (Moore, 1998) [9]. According to Moore (1998) [9], tax compliance among society increases with perception of the availability of public goods and services being developed in relation to the tax paid. They suggest that government can increase tax compliance by providing goods and services that citizens prefer in a more efficient and accessible manner, emphasizing that taxes are necessary for the receipt of government services. This theory is more practical and acceptable than the previous one (economic deterrence) because, it advocates individual's willingness to comply without direct coercion. Furthermore, it serves the government

from high collection costs resulting from enforcement measures. The main argument of this theory is that bargaining over taxes is central point to building relationships of accountability between state and society, based on mutual rights and obligations, rather than on coercion (Fjeldstad, *et al.*, 2012) [5].

b. Empirical Literature Review

Cornel (2017) conducted a study aimed at assessing the challenges facing the adoption of Electronic Fiscal Devices in revenue collection in Morogoro Municipality. Findings from the study concluded that in Morogoro Municipality, there is insufficient availability of EFDs as there are some areas that have not been located with EFDs suppliers. Although suppliers do train traders on how to use the gadgets before their installation at traders' business premises, traders are not acquainted adequately on how to use the EFDs properly. Due to an insufficient number of suppliers, traders do not get immediate technical support when they get a problem with the devices.

Mohamed, (2015) [14] examined the Effect of Introduction of Electronic Fiscal Devices on Revenue Collection in Tanzania: A Case of Kinondoni Municipal Council. By thematic analysis his study revealed that Tax payers in Tanzania had accepted and conformed to the requirements of revenue collection and that the use of EFD machines reduced time taken to prepare revenue returns at the end of the month as a result ensured timely filing of monthly Revenue returns.

Ikasu (2014) assessed the Challenges Facing the Implementation of using EFD in Tax Collection in Tanzania. By regression and descriptive analysis, the study revealed that EFD system had a lot of encounters that stalled the implementation of using the devices though the improved system of Tax collection in business premises in Tanzania. Those encounters contained consistent network break downs, fairness of Tax estimated from Tax payers, lack of education on the use of EFD machines, maintenance of machines and underpricing of Tax from traders.

Mboma (2012) [12] examined Challenges to Electronic Fiscal Devices Adoption in Tanzania. By descriptive statistical analysis, the study revealed that there were Poor GSM network in most parts of the country; users of EFDs did not send Z Reports on daily basis. High accumulation of fiscal memory resulted in malfunctioning of the devices; because it required users to clear out fiscal memory by sending data to TRA. Also EFDs reduced the Tax-reporting burden on businesses while smoothing the efficiency and effectiveness of government operation, provided timely and accurate Tax information to TRA, increased the availability of electronic Tax filing, and simplified models of state Tax employment laws.

Omari (2017) conducted a study aimed at assessing the effectiveness of Electronic Fiscal Devices (EFDs) in tax collection in Tanzania. The study found that before introducing EFDs in Tanzania, revenue obtained from VAT registered taxpayers was growing. In other words, the study revealed that there was a decrease in VAT-revenue collected following the introduction of EFDs. One of the reasons for a decrease in revenue collection was a low level of technology adoption. The major challenges facing full implementations of EFDs were the high cost of purchasing the devices and lack of education on the side of taxpayers concerning the use of EFDs among others.

Magutu, (2010) [16] in his study "the Effectiveness of Electronic Tax Registers in Processing of Value Added Tax Returns, Perspectives from Registered VAT Taxpayers in Kisii Town, Kenya," aimed to assess the effectiveness of Electronic Tax Registers (ETRs) in the processing of Value Added Tax returns. The study intended to determine the extent to which the Electronic Tax Registers are being used by the taxpayers, the problems encountering in using them as well as get possible solutions to the problems. The study sought to establish if the Electronic Tax Registers had increased the speed at which taxpayers processed their VAT returns and if there were any associated costs in the processing of VAT. The study findings revealed that Kenya has witnessed significant changes in many aspects of its economy over the last four decades, but like most developing countries, it has had to contend with the common problems that plague tax systems of developing countries.

Nyasha, *et al* (2012) in their study dealt with attitudes of employees towards the use of fiscal electronic devices in calculating value added tax (VAT) this was a case study of motor industry in Zimbabwe, the research sought to find the attitude of motor industry employees in Zimbabwe towards the use of fiscal electronic device. The findings of the study revealed that fiscal electronic devices had positively impacted on the motor industry through improvements in tax collection; saves time in tax collection, reduces direct contact between tax collectors and hence minimizes corruption. Moreover, the study found out that employees with low educational level find it difficult to use fiscal electronic devices because they lack know how on how best to use them. Employees also negatively perceived the use of fiscal electronic devices because they are not aware of the method and some are just resistant to change that is given and will reject to use the advanced method.

Shabani (2015) conducted a study about an assessment of the effectiveness of Electronic Fiscal Devices (EFDs) in enhancing tax collection in Tanzania. The study used a case study approach to gather information by using interviews and questionnaires. The study found that EFD machines have led to an increase in the tax collections of TRA, a decrease in the cost of operations, and an increase in performance.

Mmanda, (2010) [15] in his study, "Introduction of Electronic Fiscal Device (EFD) machines" is good in that once you enter information TRA gets information after 24 hours and if one tampers with the information, the machine reports everything. Research study conducted in Kenya by the Kenyan Revenue Authority on the effectiveness of electronic tax registers in the processing of Value Added Tax returns concluded that about 91% of organizations in the motor industry in Kenya have acquired these devices and employees who work for these companies have developed positive attitudes towards these devices.

Naibei, *et al* (2011) in their research work "Impact of Electronic Tax Registers on VAT Compliance" had the purpose of assessing the impact of use of Electronic Tax 33 Registers (ETRs) on Value Added Tax (VAT) compliance among private business firms in Kisumu city, Kenya. A sample of 233 private firms was selected from a population of 590 private firms using stratified sampling technique. Empirical results reveal that effective and regular use of ETR has a significant impact on the Value Added Tax (VAT) compliance. Based on the research findings the study concluded that use of ETR has a significant impact on VAT compliance in Kenya.

Study methodology

Research Design

This study used a descriptive research design to guide the study and provide answers to the problem. The research design was adopted because manipulation of variables was limited and thus not possible (Burns & Groves, 2003).

Area of the study

The study was conducted in urban west region of Zanzibar that comprises of three districts namely, west 'A', west 'B' and town district. It involved registered taxpayers using VFDs. Zanzibar Island is a part of the United Republic of Tanzania whereby its economy is tourism sectors.

Population of the study

The population of this study comprised of taxpayers registered by ZRB to use the VFDs. The main regional economic activity which contributes in tax paying is a retail trade.

Sampling Techniques and sample size: A simple random sampling was used to select a sample size of 130 respondents

Data Collection Methods

The research relied on primary data collection. Data was collected using questionnaires which were developed based on specific research objectives. Questionnaires served as the means of measuring variables based on the research specific objectives and questions.

Data Analysis Methods

The study employed only descriptive statistics. According to Cooper and Schindler (2008), a descriptive analysis involves a process of transforming a mass of raw data into tables, charts, with frequency distribution in terms of numbers and percentages.

Study findings

Demographic information

Demographic profile questions are an important aspect of any socioeconomic research. The demographic data are an important part of the study and should be examined carefully and as such, the readers are encouraged to consider reading this part carefully (Connelly, 2013). In this respect, this study profiled the respondents based on gender, age and education level.

Table 2: Demographic of the respondents

Variable	Category	Frequency	Percentage
Gender	Male	79	60.77
	female	51	39.23
Age	20-29	65	50
	30-39	32	24.62
	40-49	26	20
	50-59	7	5.38
Education	Primary	4	3.08
	Secondary	69	53.08
	Certificate	19	14.62
	Diploma	28	21.54
	Bachelor	8	6.14
	Master	2	1.54

Table 1 shows that 60.77% of the respondents (tax payers) were male and 39.23% were female. These results suggest that the sample is fairly representative and captured a wide spectrum of taxpayers, although there is a gap of traders between men and women whereby a large number of men are struggling in business activities at town areas of Zanzibar than women. Also, the table shows that 50% of the respondents (tax payers) were of age between 20 to 29 years, 24.62% aged 30-39 years, 20% aged 40-49 years and 5.38% were aged between 50 to 59 years. These results suggest that the research covered a broad spectrum of tax payers from urban west region of Zanzibar. Finally the table shows that 3.08% of respondents (tax payers) were of primary level education, 53.08% secondary level, 14.62% certificate level, 21.54% diploma level, 6.14 holds a bachelor's degree and

1.54% have Masters' degree. These results suggest that slightly ever 97% of tax payers are well educated and one would expect them to understand and tax matters easily.

Objective one: Negative attitudes of traders towards the use of VFDs

In this part, the researcher was interested to know the negative attitudes of traders towards the use of VFDs machines. Respondents were solicited to show their attitudes from four elements of question that were measured as indicated below:

It does not help on keeping records of transactions

In this element, the researcher was interested to know the extent to which the use of VFDs machines helps traders on keeping records of transactions. Respondents were solicited to show their attitudes from the benefits of machines on record keeping as indicated below:

Table 3: It does not help on keeping records of transactions

Responses	Frequency	Percent
Strong agree	75	57.7
Agree	46	35.4
Strong disagree	5	3.8
Disagree	4	3.1
Total	130	100.0

Table 2 indicates that 93.1% of the traders agree /strongly agree that they are helpful from the machines on keeping records of transactions, 6.9% disagree/ strongly disagree to that statement. These results clearly suggest that the majority of the tax payers have a positive attitude towards the VFDs. The results resemble with the examination conducted by Mboma (2012) [12] examined Challenges to Electronic Fiscal Devices Adoption in Tanzania. The scientist uncovers that EFDs reduced the Tax-reporting burden on businesses while smoothing the efficiency and effectiveness of government operation, provided timely and accurate Tax information, and increased the availability of electronic Tax filing. Also, Magutu, (2010) [16] in his study "the Effectiveness of Electronic Tax Registers in Processing of Value Added Tax Returns, Perspectives from Registered VAT Taxpayers in Kisii Town, Kenya," aimed to assess the effectiveness of Electronic Tax Registers (ETRs) in the processing of Value Added Tax returns. The study intended to determine the extent to which the Electronic Tax Registers are being used by the taxpayers, the problems encountering in using them as well as get possible solutions to the problems. The study reveals that, the Electronic Tax Registers had increased the speed at which taxpayers processed their VAT returns due to easy recording of business transactions from electronic machines.

It does not help the government on easy tax operations

In this element, the researcher was interested to know the extent to which the use of VFDs machines helps government on easy tax operations. Respondents were solicited to show their attitudes from the benefits of machines on easy tax operations as indicated below:

Table 4: It does not help the government on easy tax operations

Responses	Frequency	Percent
Strong agree	70	53.8
Agree	49	37.7
Strong dis agree	5	3.8
Disagree	6	4.6
Total	130	100.0

Table 3 indicates that 91.5% of the traders agree /strongly agree that the machines are helpful to the government on easy tax operations, 8.5% disagree/ strongly disagree to that statement. These results clearly suggest that the majority of the tax payers have a positive attitude towards the VFDs. The results resemble with the examination conducted by Mboma (2012) [12] examined Challenges to Electronic Fiscal Devices Adoption in Tanzania. The scientist uncovers that EFDs reduced the Tax-reporting burden on businesses while smoothing the efficiency and effectiveness of government operation, provided timely and accurate Tax information to TRA, increased the availability of electronic Tax filing, and simplified models of state Tax employment laws.

It does not help to reduce corruption in revenue collection

In this element, the researcher was interested to know the extent to which the use of VFDs reduces corruption in revenue collection. Respondents were solicited to show their attitudes from the benefits of machines on reducing corruption in revenue collection as indicated below:

Table 5: It does not help to reduce corruption in revenue collection

Responses	Frequency	Percent
Strong agree	56	43
Agree	44	33.8
Strong disagree	8	6.2
Disagree	22	16.9
Total	130	100.0

Table 4 indicates that 76.8% of the traders agree /strongly agree that the use of machines reduce corruption in revenue collection, 23.2% disagree/ strongly disagree to that statement. These results clearly suggest that the majority of the tax payers have a positive attitude towards the VFDs. The results resemble with the study conducted by Mohamed, (2015) [14] examined the Effect of Introduction of Electronic Fiscal Devices on Revenue Collection in Tanzania: A Case of Kinondoni Municipal Council. By thematic analysis his study revealed that Tax payers in Tanzania had accepted and conformed to the requirements of revenue collection and that the use of EFD machines reduced noncompliance of tax and the system ensure every one pay a tax as per required laws and guidelines. Also, Daffa (2015) in the study about the influence of Electronic Fiscal Devices (EFDs) on Value Added Tax (VAT) collection: a case of VAT registered traders in Morogoro Municipality in Tanzania revealed that the EFD system assisted in the improvement of VAT compliance but the system was ineffective in sealing the loopholes of VAT evasion.

It is not simple to use and need a high knowledge

In this element, the researcher was interested to know the extent to which the use of VFDs is easy to use. Respondents were solicited to show their attitudes from the simplicity of machines on operations as indicated below:

Table 6: Simple to use and does not need a high knowledge

Responses	Frequency	Percent
Strong agree	34	26.1
Agree	63	48.5
Strong disagree	22	16.9
Disagree	11	8.5
Total	130	100.0

Table 5 indicates that 74.6% of the traders agree /strongly agree that the machines are simple to use and does not need a high knowledge, 25.4% disagree/ strongly disagree to that statement. These results clearly suggest that the majority of the tax payers have a positive attitude towards the VFDs. The results resemble with the study conducted by Nyasha, *et al* (2012) in their study dealt with attitudes of employees towards the use of fiscal electronic devices in calculating value added tax (VAT) this was a case study of motor industry in Zimbabwe, the research sought to find the attitude of motor industry employees in Zimbabwe towards the use of fiscal electronic device. The study found out that employees with low educational level find it difficult to use fiscal electronic devices because they lack know how on how best to use them.

Objective two: Cost of virtual fiscal devices

In this part, the researcher was interested to know the cost of VFDs machines. Respondents were solicited to show their sides from two elements of question that were measured as indicated below:

Price of virtual fiscal devices

Most of the tax payers indicated that the main challenge they meet using VFDs is its high cost. They indicated charging a tax payer TZS. 400,000 to TZS. 450,000 in one lump sum for a small device purchased from China at about 100,000 is far too high and it is not easily affordable by a small business operator. They indicated that it is discouraging and unfair.

Table 7: Price of virtual fiscal devices

Responses	Frequency	Percent
Strong agree	104	80.0
Agree	17	13.1
Strong disagree	6	4.6
Disagree	3	2.3
Total	130	100.0

Table 6 indicates that 93.1% of the traders agree /strongly agree that the price of machines is too high in such a way that they pay TZS. 400,000 in one lump sum for a machine, 6.9% disagree/ strongly disagree to that

statement. These results clearly suggest that the majority of the tax payers calming to the price of machines. So there is a need for authority to offer the machines at cheap price or offer in terms of credit to enable traders paying by instalments basis. The results resemble with the study conducted by Omari (2017) conducted a study aimed at assessing the effectiveness of Electronic Fiscal Devices (EFDs) in tax collection in Tanzania. The study found that, the major challenges facing full implementations of EFDs were the high cost of purchasing the devices and maintenance of such machines is a problem. Also, Siraji (2015) about challenges faced by taxpayers in using Electronic Fiscal Devices in Tanzania established inherent challenges such as lack of education and high cost of the device that hinder the use of machines among taxpayers.

Maintenance cost of virtual fiscal devices

In this element, the researcher was interested to know the affordability of cost of maintenance for machines. Respondents were solicited to show their choices from the affordability of machines maintenance cost on as indicated below:

Table 8: Price of virtual fiscal devices

Responses	Frequency	Percent
Strong agree	50	38.5
Agree	45	34.6
Strong disagree	8	6.2
Disagree	27	20.8
Total	130	100.0

Table 7 indicates that 73.1% of the traders agree /strongly agree that the maintenance cost of machines is high, 26.9% disagree/ strongly disagree to that statement. These results clearly suggest that the majority of the tax payers calming to the cost of machines. So there is a need for authority to offer the maintenance services freely in order to enhance the uses of machines. The results resemble with the study conducted by Siraji (2015) about challenges faced by taxpayers in using Electronic Fiscal Devices in Tanzania established inherent challenges such as high cost of the device and cost of maintenance for a device that hinder the use of machines among taxpayers.

Conclusion

This research has established that the use of VFDs for recording tax information and making fast data update in Zanzibar is good method of tax assessment compared to the manual method. Its full utilization can be achieved when education campaign and provision supporting services about VFDs are made clear to tax payers by authority. This requires setting a conducive environment where concerns of both parties are addressed.

Recommendations

Several areas have been well identified in this research for improving VFDs usage by tax payers. These are presented in the next paragraphs. First, the research found that VFDs was poorly implemented and this has resulted in the creation of negative attitude by tax payers towards ZRB. The government of Zanzibar through responsible organs should develop and deliver an education program to tax payers on weekly basis to reduce their negative perception and make it clear that VFDs is a way of simplifying tax assessment. This will not only encourage more people to use VFDs but also create a better tax payer-ZRB relationship and improve ZRB's image in the community. A majority number of tax payers are not positive about the use of VFDs.

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