

Towards A Standard Tax Clearance Process Management for Taxpayer-Oriented Service Quality Context of the Bureau of Internal Revenue

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Abstract

The study investigates the tax clearance process within the Bureau of Internal Revenue (BIR) in the Philippines and its impact on taxpayer-oriented service quality. It specifically aims to assess how the current practices of tax clearance affect service dimensions such as tangibility, reliability, responsiveness, assurance, and empathy, as outlined in the SERVQUAL model. The research identifies significant gaps in service delivery, including issues of accessibility, accuracy, and the usability of online portals, which negatively affect overall taxpayer satisfaction. Using a quantitative-descriptive correlational design, the study analyzes data collected through surveys from a sample of taxpayers under Revenue District Office 30 in Binondo, Manila. The findings reveal moderate satisfaction with the tax clearance process, particularly in the professionalism of staff. However, major deficiencies were noted in service accessibility, problem resolution, and the trustworthiness of the tax clearance process. The study also identifies a strong positive correlation between service quality factors, such as assurance and empathy, and overall taxpayer satisfaction. The study concludes with practical recommendations for improving the tax clearance process, including modernizing digital platforms, enhancing customer support, and fostering empathy and assurance in service delivery. These findings are crucial for enhancing the BIR's operational efficiency and taxpayer trust, contributing to the broader goals of public sector reform and improved tax compliance in the Philippines.

Keywords: Tax clearance process, Taxpayer-oriented service quality, Bureau of Internal Revenue (BIR), SERVQUAL model, Tax compliance, Customer support, Taxpayer satisfaction