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Taxpayers' Satisfaction of the e-Appointment and Walk-in Systems of the Bureau of Internal Revenue

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ABSTRACT

This study assessed and compared the level of taxpayers' satisfaction on the e-appointment and walk-in systems of the Bureau of Internal Revenue (BIR) in Revenue District Office No. 71 – Aklan. It was based on the SERVQUAL model and assessed the service quality in terms of responsiveness, reliability, assurance, integrity, accessibility, and overall outcome. The results indicated "Very Satisfied" in both systems, and the e-Appointment System recorded a higher rating in all the dimensions of service. Satisfaction was higher at the higher levels of accessibility, integrity, reliability, responsiveness, assurance, and overall outcome. The results showed that the walk-in System is less efficient, less reliable, less accessible, and less user-friendly than the e-Appointment System. It is designed to improve the service delivery process through a structured digital process, which cuts down waiting time, provides transparency, and has a better taxpayer experience, while the Walk-in System is available but is not as consistent in service. The study suggests using a combination of two services: the e-Appointment System as the main service delivery system, and the Walk-in System for priority groups like senior citizens, persons with disabilities, pregnant women, etc. This way, the provision of public services is efficient, transparent, and citizen-centered.

Keywords: taxpayer satisfaction, e-Appointment System, Walk-in System, SERVQUAL, BIR

Introduction

In many government offices in the Philippines, efficient public service delivery continues to be a problem. Long lines and slow transaction processing, complicated procedures, impact many transactions. This is particularly true in the Bureau of Internal Revenue (BIR), where a number of conditions must be met by the taxpayer. The implications of poor service delivery are that taxpayers may be less satisfied with the service, less trusting of the government, and less likely to adhere to tax laws and regulations, as well as be less likely to return to the government for services and less likely to be willing to pay taxes (Garcia & Lalaguna, 2026). Improving the efficiency of public service, therefore, is now a key priority.

To address these concerns, the Philippine government has put in place laws and regulations to enhance transparency, efficiency, and security in public services. The Ease of Doing Business and Efficient Government Service Delivery Act of 2018 (RA 11032) mandates that agencies streamline procedures, cut down on processing time, and implement greater compliance via the Anti-Red Tape Authority (ARTA). Moreover, it was legalized, and the law has made the Citizens' Charter available as information about the procedures, fees, and processing time. Moreover, the laws of the Republic of the Philippines (Republic

Act No. 8792) and the protection of personal data collected in electronic transactions (Republic Act No. 10173) promote electronic transactions and protect personal data collected online.

BIR has put in place digital systems such as the e-Appointment System, Online Registration and Update System (ORUS), and Electronic Filing and Payment System (eFPS) to implement the changes. The programs have been established to achieve enhanced accessibility, efficiency, and taxpayers' satisfaction (BIR, 2020). Before COVID-19, BIR's transactions were carried out at their walk-in offices, causing congestion and delays in the BIR walk-in queue. Said to be more efficient and safer, alternatives have become more prominent in the COVID-19 pandemic.

The main objective of the e-Appointment System is to allow individuals to make an appointment to finish their transactions on time, minimize waiting time, and improve the effectiveness of the service in organizing the transactions of individuals. Congestion issues and ease of access have been solved in the Social Security System and the Department of Foreign Affairs, and the same systems can be applied in the field of national security. The same systems were adopted in the Social Security System and the Department of Foreign Affairs, and they have been successful in easing congestion and improving ease of access, so they can be applied in the area of national security. However, there are some challenges, including a few appointments and technical problems.

Responsiveness, reliability, assurance, integrity, accessibility, and the overall outcome have an impact on taxpayer satisfaction. There has been little work done to compare taxpayer satisfaction between e-Appointment and walk-in in the Philippines since the introduction of e-Appointment in recent years. The goal of this study is to close this gap and to bring a comparison between the two systems and the type of taxpayer experience it brings. The results obtained can help to improve BIR services as well as compliance with ARTA standards and the Citizens' Charter.

Methodology

Research Setting

This study was done in the Revenue District Office 71 – Aklan in Kalibo. The office is one of the district offices of the BIR that is tasked to collect taxes and provide tax-related services to taxpayers under its jurisdiction. This is a very well-chosen location since the office has established the e-Appointment System and the Walk-in System to provide services to the taxpayers. Since it serves a wide range of clients on a daily basis, it is a suitable environment to evaluate taxpayers' satisfaction with various means of service delivery. The office conducts taxpayer registration, issuance of Taxpayer Identification Numbers (TIN), filing of returns, and processing of tax documents. The locale was also deemed to be accessible due to the ease of access by the researcher and the willingness of the respondents to give firsthand information on experiences they had with the two systems. The results of this study could provide valuable assistance to the BIR in delivering better public service and increasing taxpayer satisfaction with the two systems.

Respondents of the Study

The total number of taxpayers who were involved in the study was 60 taxpayers from RDO 71 – Aklan. These respondents were equally divided into two groups: 30 taxpayers who used the e-appointment system and 30 taxpayers who used the walk-in system.

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Table 1
Population and Sample

Date	e-Appointment Population	Computation	e-Appointment Sample	Walk-in Population	Computation	Walk-in Sample
03/09/26	30	30/143 x 30	6.29	20	20/115 x 30	5.22
03/10/26	30	30/143 x 30	6.29	25	25/115 x 30	6.53
03/11/26	25	25/143 x 30	5.24	27	27/115 x 30	7.04
03/12/26	28	28/143 x 30	5.87	23	23/115 x 30	6.00
03/13/26	30	30/143 x 30	6.29	20	20/115 x 30	5.22
Total	**143**		**29.98 or 30**	**115**		**30.01 or 30**

Table 1 shows the equal distribution of respondents using stratified random sampling for both the e-Appointment and Walk-in groups across five days. A sample size of 30 of the 143 e-Appointment users and 115 Walk-in clients was drawn. Results indicate that the distribution was based on the daily population applied to the number of samples per day (daily population/total population) × 30. To ensure the appropriate number of samples for the study, minor decimal values were rounded to whole numbers. Overall, the computation is fair and representative for both groups so as to make a balanced comparison in the study, ensuring that each subgroup is adequately represented, thereby increasing the reliability and validity of the comparative analysis between the two service delivery systems.

Sample size and sampling technique

There were 60 taxpayers in RDO 71 of Aklan who were the subjects of the study. The respondents were randomly divided into two groups: 30 taxpayers in the e Appointment System and 30 taxpayers in the Walk-in System over a one-week period. The study used stratified proportional random sampling to guarantee that the sample would be representative of the taxpayers who utilize both the e-Appointment and Walk-in Systems of the BIR. Strata were set up based on the type of service system used, and respondents were proportionately sampled by stratum size. This type of sampling was suitable as it would help to be more representative, minimize sampling bias, and make it easier to compare the satisfaction of taxpayers between the two systems (Creswell, 2014; Saunders et al., 2019).

Research Instrument

A survey questionnaire was used to determine the level of taxpayers' satisfaction on the e-appointment and walk-in systems of the Revenue District Office (RDO) 71 Aklan. The questionnaire aimed to evaluate some of the most important dimensions of service quality, such as responsiveness, reliability, assurance, integrity, accessibility, and overall outcome. This used a 5-point Likert scale from 1 – Not Satisfied to 5 – Highly Very Satisfied. To verify the clarity, validity, and reliability of the instrument, a pilot test was conducted before full implementation. There were 15 taxpayers who used the e-appointment system and 15 taxpayers who used the walk-in system during the pilot test. The pilot test feedback was used to improve the items in the questionnaire for understanding and uniformity. This instrument helped the researcher to systematically collect the data from the taxpayers in RDO 71 – Aklan and compare taxpayer satisfaction with the two service systems.

Validity of the Research Instrument

The questionnaire was reviewed for its purpose to effectively measure the intended purpose, taking inputs from academic experts in research design and public administration, and selected BIR personnel from RDO 71 – Aklan. The BIR staff, particularly the frontline officers and administrative officers, shared their experiences with the use of the e-appointment and walk-in systems, and the academic experts clarified the questions so they are clear, well-organized, and consistent with the study objectives. The integrated review allowed the instrument to be further refined so that each was relevant and representative of their actual experience and satisfaction.

Reliability of the Research Instrument

The BIR staff, particularly the frontline officers and administrative officers, shared their experiences with the use of the e-appointment and walk-in systems, and the academic experts clarified the questions so they are clear, well-organized, and consistent with the study objectives. The integrated review allowed the instrument to be further refined so that each was relevant and representative of their actual experience and satisfaction. The research instrument used is reliable. The instruments of the research were evaluated in terms of reliability, which ensures the consistency of the questionnaire in measuring the degree of satisfaction of taxpayers both in the e-Appointment and Walk-In systems. Reliability is the consistency of an instrument in measuring a construct and its consistency in results with different items. Creswell (2014) states that if the research instrument can produce the same result when the conditions are similar, the research instrument is said to be reliable. Additionally, Cronbach's alpha is a widely used method of assessing internal consistency, for which a minimum acceptable value is 0.70 according to Bonett et al. (2014). In this study, Cronbach's alpha was used to determine the reliability of each dimension of the questionnaire. The results revealed that the overall Cronbach's alpha coefficient of the e-Appointment system was 0.90, a very satisfactory level of internal consistency. The Walk-In system achieved an overall coefficient of 0.83, which is considered to be good reliability. All the computed values are greater than the desirable value of 0.70, so the instrument is reliable. This means that the questionnaire has face and content validity and is internally consistent for measuring taxpayers' satisfaction. Thus, it may be concluded that the research instrument is valid for data collection and appropriate for further statistical analysis.

Data Gathering Procedure

The study used a survey questionnaire, which was administered to taxpayers who used e-appointment and walk-in systems at the Revenue District Office (RDO) 71, Aklan. For the process to run smoothly, the researcher arranged for data collection times to be arranged so that they did not interfere with the normal activities of the office, coordinating with the RDO staff.

The participants were provided with an explanation of the study, which is simple and clear, as well as its purpose and objectives, before the questionnaire was carried out. The researcher then explained to them how to answer the questions and prompted them to give answers openly in each section of the questionnaire. Participants were also assured that their answers were confidential and that they could ask questions if anything was unclear at any point throughout the process.

After the completion of questionnaires, the researcher thoroughly reviewed each questionnaire to make sure there were no missing or incorrect answers and that the data collected were reliable and could be used for data analysis (Creswell & Creswell, 2018).

Ethical Considerations

Ethical considerations were closely adhered to during the study, ensuring the rights and welfare of participants were protected (Fraenkel, Wallen, & Hyun, 2019). Respondents were not coerced into participation, and there were no consequences for withdrawal. Each participant was informed of the purpose, procedures, and scope of the study, and informed consent was obtained. No information that was provided by respondents was recorded or kept confidential. Participants were encouraged to respond honestly, and the researcher made sure that the results were presented honestly. Additionally, proper institutional permission was secured from the authorities of RDO 71–Aklan prior to data collection.

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No information that was provided by respondents was recorded or kept confidential. Participants were encouraged to respond honestly, and the researcher made sure that the results were presented honestly. Additionally, proper institutional permission was secured from the authorities of RDO 71–Aklan prior to data collection.

Data Analysis Procedure

The level of satisfaction of respondents towards responsiveness, reliability, integrity, assurance, accessibility, and overall outcome was summarized through descriptive statistics (weighted mean) using a Likert scale. This gave a clear picture of the taxpayers' perception and compared the Walk-in System (Creswell & Creswell, 2018) with the e-Appointment System. It also allowed for the determination of the service dimension rated the highest and the lowest.

Range and Interpretation of Weighted Mean

4.21–5.00 – Highly Very Satisfied (HVS)
3.21–4.20 – Very Satisfied (VS)
2.61–3.20 – Moderately Satisfied (MS)
1.81–2.60 – Satisfied (S)
1.00–1.80 – Not Satisfied (NS)

To test for the significance of the difference in satisfaction between the e-Appointment System and Walk-in System, inferential statistics were used. The independent samples t-test was used to make comparisons between the mean scores of the respondents of the two groups. This test is suitable for determining the statistical significance of differences in satisfaction levels or whether differences are random. It also sheds light on whether one service delivery system is evaluated as better than the other service delivery system, based on respondents' evaluations.

Standard deviation was also calculated to see the variability of responses and for the consistency of the responses. This will give another picture of the tightness of the response distribution around the mean and any similarities or differences in the perceptions of the service systems. The results were analyzed according to the purpose of the study to determine the trends, limitations, and recommendations for an improved service delivery at RDO 71-Aklan.

Results and Discussion

1.0 Level of Taxpayers' Satisfaction on the e-Appointment System of the Bureau of Internal Revenue

The e-Appointment System was assessed in terms of responsiveness, reliability, assurance, integrity, accessibility, and overall outcome.

1.1 Responsiveness

The results shown in Table 2 indicated that the immediate confirmation of the appointment/queue number had the highest weighted mean score of 4.50 (Very Highly Satisfied). This indicates that the system was seen as fast and quick to process transactions, which helped to alleviate uncertainty and enhance the service experience.

When it came to transaction processing, simple transactions that were finished within the 3-day ARTA and Citizen's Charter limit achieved a mean of 4.40 (Very Satisfied), meaning that the majority of respondents had a satisfactory experience of the timeliness of basic service processing.

Similarly, complex transactions recorded a mean of 4.30 (Very Satisfied), indicating that these also were still managed within an acceptable time frame in the respondents' perception.

Among the five types of transactions, the mean of highly technical transactions was the lowest, with a value of 3.20 (Very Satisfied). This was still read on a positive note, but it is an indication that some more complex transactions were taking a longer time, or were causing some problems, to be processed.

Requests for feedback were provided, with a mean of 3.60 (Very Satisfied); this shows that there was still some scope for improvement in terms of how quickly and regularly they were communicated.

Overall, the results showed that the services were seen as responsive by the respondents with an overall weighted mean of 4.00, which means Very Satisfied (VS). This means that most of the taxpayers received efficient and timely service at RDO 71-Aklan.

This is consistent with the known service quality research in which responsiveness has been identified as a key determinant for customer satisfaction. Zeithaml, Bitner, and Gremler (2018) state that delays and rapid response are positively correlated with good service when the transactions are time sensitive. The OECD (2019) further points out that in public services, the quicker a service is provided and the shorter the wait, the more likely citizens are to be satisfied and trust the services. Likewise, the United Nations E-Government Survey (2022) refers to timely feedback and immediate confirmation of the system as important characteristics of effective and user-friendly digital government services. The positive responsiveness rating in this study is a validation of the good alignment with the standards of modern services, which is supported by these studies.

Table 2 shows the level of taxpayers' satisfaction on the e-Appointment System of the Bureau of Internal Revenue in terms of Responsiveness.

Table 2
Level of Taxpayers' Satisfaction on the e-Appointment System of the Bureau of Internal Revenue in terms of Responsiveness

Indicators	VHS	VS	MS	S	NS	WM	Description
1. Confirmation of the appointment or queue number is provided immediately.	15	15	0	0	0	4.50	VHS

2. Simple transactions are completed within the 3-day Anti-Red Tape Act (ARTA) and Citizen's Charter limit.	11	19	0	0	0	4.40	VHS
3. Complex transactions are finished within the 7-day Anti-Red Tape Act (ARTA) and Citizen's Charter limit.	8	22	0	0	0	4.30	VS
4. Highly technical transactions are finalized within the 20-day ARTA and Citizen's Charter limit.	11	10	9	0	0	3.20	VS
5. Feedback regarding the status of the request is provided quickly.	11	13	6	0	0	3.60	VS
	56	**79**	**15**	**0**	**0**	**4.00**	**VS**

Legend:

WM	- Weighted Mean	MS	-Moderately Satisfied
VHS	- Very Highly Satisfied	S	- Satisfied
VS	- Very Satisfied	NS	- Not Satisfied

1.2 Reliability

The results shown in Table 3 indicated that the system runs smoothly and without technical problems, with a weighted mean of 4.40 (Very Satisfied). This means that their system was stable and reliable, and they worked well when they made transactions.

Furthermore, the results indicated that transactions are generally accurate, obtaining a weighted mean of 4.20 (Very Satisfied). This indicates that respondents believe that information inputted into the system is correct, but it had the lowest mean in the results.

Additionally, the results show that the information provided about taxes is accurate, with a weighted mean of 4.30 (Very Satisfied). This means that respondents consider the system reliable in giving accurate and dependable tax information.

Moreover, the results indicated that each transaction is properly handled without errors, with a weighted mean of 4.30 (Very Satisfied). This indicates that, during their visits, the respondents received proper service processing and management.

Lastly, the system is consistent in the quality of the service, whether or not the visit is in the manner described (weighted mean: Very Satisfied = 4.40). This suggests that the service was stable, that is, it was of the same quality in each mode of access.

The general weighted mean of 4.32 (Very Satisfied) indicated that the respondents were very satisfied with the reliability of the service. This indicates that the services were seen as reliable, accurate, and responsive to taxpayers' needs as they interacted with the services. The result also suggests that the processes, information, and service delivery were reliable, which resulted in a positive transaction experience for the respondents.

This can be supported by findings of the study in information systems, with the DeLone and McLean (2016) model indicating that the reliability of the system and the accuracy of the information are necessary to ensure user satisfaction. When systems operate satisfactorily, with little or no errors, users are more inclined to rely on and remain with these systems. Beyond that, the World Bank (2021) highlights that dependable digital government systems can lower processing mistakes and boost the general efficiency of government services. Consistency in service delivery across channels is also important to build public confidence in government systems, as noted by the OECD (2019). The results of these studies support and reflect the positive reliability results obtained in this study.

Table 3 shows the level of taxpayers' satisfaction on the e-Appointment System of the Bureau of Internal Revenue in terms of Reliability.

Table 3

Level of Taxpayers' Satisfaction on the e-Appointment System of the Bureau of Internal Revenue in terms of Reliability

Indicators	HVS	VS	MS	S	NS	WM	Description
1. The process works smoothly without any technical issues.	14	14	2	0	0	4.40	VS
2. The records for the transaction are always accurate.	7	23	0	0	0	4.20	VS
3. The tax information provided is always correct.	8	22	0	0	0	4.30	VS
4. Each visit is handled correctly without any errors.	9	21	0	0	0	4.30	VS
5. The quality of service is always consistent, no matter how the visit is made.	13	17	0	0	0	4.40	VS
	51	**97**	**2**	**0**	**0**	**4.32**	**VS**

Legend:

WM	- Weighted Mean	MS	-Moderately Satisfied
VHS	- Very Highly Satisfied	S	- Satisfied
VS	- Very Satisfied	NS	- Not Satisfied

1.3 Assurance

The results shown in Table 4 indicated that the knowledge level of the staff on tax rules and policies, including the Ease of Paying Taxes (EOPT) Act, was rated at a weighted mean of 3.00 or Very Satisfied. This indicates that the staff (although the lowest of all ratings) was believed to have an acceptable level of knowledge.

Staff's competence in addressing tax-related issues as per government guidelines received an average of Very Satisfied (3.90). This suggests that the general perception of the staff was that they were able to respond to concerns in a correct manner based on normal practice.

The highest weighted mean obtained is 4.30 (Very Satisfied), which was for the provision of clear and professional communication of information, as stated in the Citizen's Charter. This indicates that the respondents felt that the way the information was presented was good and professional.

The delivery of assistance in a confident and professional manner received a mean rating of 4.30 (Very Satisfied), which indicated respondents felt they received sufficient support in their interactions.

Similarly, the way services were delivered was found to have a mean of 4.30 (Very Satisfied) in accordance with the rules set by the Citizen's Charter and the Ease of Paying Taxes Act. This means that respondents felt the service process was fair and that they were guided in a correct way through the existing policies.

Overall, the respondents were content with the assurance of the e-appointment System of the BIR, with a grand weighted mean of 3.98, which means Very Satisfied (VS). This implies that most taxpayers felt that they were well informed, well handled, and that the process was clear.

This is consistent with SERVQUAL theory, which recognizes assurance as one of the key elements in the development of trust and confidence in service organizations. When the service providers are professional, knowledgeable, and directed to communicate effectively, customers are more secure in the process (Zeithaml et al., 2018). The OECD (2020) further notes that transparency and clarity in services foster trust and satisfaction of citizens. In addition, the United Nations (2022) states that good communication and efficient service provisioning are important characteristics of good e-government systems. This study corroborates the positive assurance ratings found.

Table 4 shows the level of taxpayers' satisfaction on the e-appointment System of the Bureau of Internal Revenue in terms of Assurance.

Table 4

Level of Taxpayers' Satisfaction on the e-Appointment System of the Bureau of Internal Revenue in terms of Assurance

Indicators	HVS	VS	MS	S	NS	WM	Description
1. The staff is knowledgeable about tax rules and policies, including the Ease of Paying Taxes (EOPT) Act.	7	14	9	0	0	3.00	S
2. The staff demonstrates competence in handling tax-related concerns in accordance with established government procedures.	9	18	3	0	0	3.90	VS
3. The staff communicates information clearly and professionally, as outlined in the Citizen's Charter.	11	19	0	0	0	4.40	VS
4. The staff provides assistance in a confident and professional manner.	8	22	0	0	0	4.30	VS
5. Services are delivered transparently, following the rules set by the Citizen's Charter and the Ease of Paying Taxes Act.	10	20	0	0	0	4.30	VS
	45	**93**	**12**	**0**	**0**	**3.98**	**VS**

Legend:

WM	- Weighted Mean	MS	-Moderately Satisfied
VHS	- Very Highly Satisfied	S	- Satisfied
VS	- Very Satisfied	NS	- Not Satisfied

1.4 Integrity

Table 5 shows the level of taxpayers' satisfaction on the e-appointment System of the Bureau of Internal Revenue in terms of Integrity.

Table 5
Level of Taxpayers' Satisfaction on the e-Appointment System of the Bureau of Internal Revenue in terms of Integrity

Indicators	HVS	VS	MS	S	NS	WM	Description
1. Personal and tax information is protected and handled in accordance with the Data Privacy Act of 2012.	9	21	0	0	0	4.30	VS
2.Transactions are processed honestly, without any hidden actions or manipulation.	11	18	1	0	0	4.30	VS
3.No fixers or unauthorized persons are involved in the process.	22	8	0	0	0	4.70	VHS
4. The staff provides assistance in a confident and professional manner.	14	16	0	0	0	4.50	VHS
5.Services are delivered transparently, following the rules set by the Citizen's Charter and the Ease of Paying Taxes Act.	17	13	0	0	0	4.60	VHS
	73	**76**	**1**	**0**	**0**	**4.48**	**HVS**

Legend:

WM	- Weighted Mean	MS	-Moderately Satisfied
VHS	- Very Highly Satisfied	S	- Satisfied
VS	- Very Satisfied	NS	- Not Satisfied

The results shown in Table 5 indicated that the protection and proper handling of personal and tax information in accordance with the Data Privacy Act of 2012 obtained a weighted mean of 4.30 (Very Satisfied). This indicates that respondents generally felt that their personal data was handled securely and responsibly.

Honest processing of transactions without any hidden actions or manipulation also obtained a weighted mean of 4.30 (Very Satisfied). This suggests that respondents perceived the system as fair and transparent in handling their transactions.

The absence of fixers or unauthorized individuals in the process obtained the highest weighted mean of 4.70 (Very Highly Satisfied). This implies that respondents strongly observed that the system was free from external interference, which greatly contributed to their trust in the service.

The provision of assistance in a confident and professional manner obtained a weighted mean of 4.50 (Very Highly Satisfied), indicating that respondents felt well-supported and assured by the staff during their transactions.

Similarly, the delivery of services in a transparent manner following the Citizen's Charter and the Ease of Paying Taxes Act obtained a weighted mean of 4.60 (Very Highly Satisfied). This shows that respondents highly appreciated the openness and proper implementation of service procedures.

Overall, the findings indicated that respondents were highly satisfied with the integrity of the e-appointment System of the Bureau of Internal Revenue, with a grand weighted mean of 4.48 (Very Highly

Satisfied). This suggests that taxpayers strongly perceived the system as honest, transparent, secure, and free from unauthorized influence.

This finding is strongly supported by governance literature. The World Bank (2021) explains that transparency and the absence of corruption or fixers significantly increase public trust in government institutions. Similarly, the OECD (2019) reports that eliminating unauthorized intermediaries and ensuring clean, transparent processes improves service credibility. The United Nations E-Government Survey (2022) also highlights that secure and transparent systems encourage greater user trust and adoption. These studies closely reflect the high integrity rating observed in this study.

1.5 Accessibility

The results shown in Table 6 indicated that service is easy to access, with a weighted mean of 4.70 (Very Highly Satisfied). This suggests high accessibility and ease of use of the system by respondents. Respondents indicated a weighted mean of 4.40 (Highly Very Satisfied) for the assistance available when it was required, indicating that assistance was available when needed during transactions.

The service was also rated accessible for all types of taxpayers, with a weighted mean of 4.70 (Very Highly Satisfied). This means that the system is easily accessible even for different types of taxpayers, with a strong consensus in favor of this.

The location or access point of the service found was very easy to locate, and in the location obtained a weighted mean of 4.50 (Very Highly Satisfied).

The simplicity of the process/ease of use achieved a weighted mean of 4.60 (Very Highly Satisfied), indicating that respondents found the system easy to use and understand. Generally, the results showed that the overall satisfaction level of the respondents on the BIR's e-appointment System was highly satisfied with a grand weighted mean of 4.58 or Very Highly Satisfied (VHS). This implies that the service was easy to access, easy to understand, and convenient for various kinds of taxpayers. This further suggests that the respondents experienced a more efficient and user-friendly transaction experience by having access to assistance, clear processes, and accessible service locations.

This implies that, on the whole, taxpayers had a convenient, easily used, and accessible service system. This finding is aligned with OECD (2019), which highlights accessibility as an important precondition for good public service delivery. Accessibility and clarity of services have a positive impact on citizens' use of services and satisfaction.

This is also supported by the United Nations E-Government Survey 2022, which states that if the system is easy to use, it will enhance engagement and the overall service experience. Further, the World Bank (2021) gives an explanation that accessible digital systems lessen obstacles to utilizing public services and enhance overall effectiveness. The studies concur with the high accessibility rating in this study.

Table 6 shows the level of taxpayers’ satisfaction on the e-appointment System of the Bureau of Internal Revenue in terms of Accessibility.

Table 6

Level of Taxpayers’ Satisfaction on the e-Appointment System of the Bureau of Internal Revenue in terms of Accessibility

Indicators	HVS	VS	MS	S	NS	WM	Description
1. The service is easy for me to access.	20	10	0	0	0	4.70	VHS
2. Assistance is available whenever I need it.	12	18	0	0	0	4.40	VHS

3.The service is accessible and easy for all types of taxpayers to us.	21	9	0	0	0	4.70	VHS
4. The location or access point for the service is easy to find.	5	25	0	0	0	4.50	VHS
5. The process is simple to understand and easy to use.	12	18	0	0	0	4.60	VHS
	70	**80**	**0**	**0**	**0**	**4.58**	**VHS**

Legend:
WM - Weighted Mean MS -Moderately Satisfied
VHS - Very Highly Satisfied S - Satisfied
VS - Very Satisfied NS - Not Satisfied

1.6 Overall outcome

Table 7 shows the level of taxpayers' satisfaction on the e-appointment system of the Bureau of Internal Revenue in terms of Overall Outcome.

Table 7
Level of Taxpayers' Satisfaction on the e-Appointment System of the Bureau of Internal Revenue in terms of Overall Outcome

Indicators	HVS	VS	MS	S	NS	WM	Description
1. The service helps reduce the time and effort needed to handle tax matters.	20	10	0	0	0	4.40	VS
2. The way services are delivered builds confidence in the fairness and reliability of the agency.	12	18	0	0	0	4.50	VHS
3. The current process encourages taxpayers to comply with their tax responsibilities.	21	9	0	0	0	4.40	VS
4. The service is worth recommending to other taxpayers.	5	25	0	0	0	4.20	VS
5. The overall experience shows improvement compared with previous practices.	12	18	0	0	0	3.90	VS
	65	**62**	**23**	**0**	**0**	**4.28**	**VS**

Legend:
WM - Weighted Mean MS -Moderately Satisfied
VHS - Very Highly Satisfied S - Satisfied
VS - Very Satisfied NS - Not Satisfied

The results shown in Table 7 indicate that the system is perceived to improve the efficiency of tax-related transactions by reducing the time and effort needed in processing services, with a weighted mean of 4.40 (Very Satisfied).

This translates into services that are convenient and quicker to process for taxpayers, which helps in meeting taxpayer expectations. In addition, the result shows that the respondents are very confident that the service is reliable and fair, with the highest weighted mean of 4.50 (Very Highly Satisfied). This shows that the system is important in enhancing trust in the agency and its system.

The results further show that the system also meets taxpayer compliance with their tax obligations, the weighted mean of which is 4.40 (Very Satisfied). This means that the system's accessibility and convenience positively impact taxpayer compliance behavior.

The weighted mean score for the service value was 4.20, suggesting that people generally agreed with the statement. This indicates that the service is seen in a favorable light and that it is deemed to be satisfactory, and therefore will be recommended to others. This outcome suggests that the users are satisfied with the service and have an awareness of its value and effectiveness in facilitating tax-related transactions.

The overall experience indicated a lower level of agreement (weighted mean 3.90), compared with previous practices. This suggests that the service was still acceptable, but that there is not a strong impression of improvement over other systems or practices. While it is recommended that the service is satisfactory with respect to the basic requirements, it is recommended that it could be further improved to raise users' perception of the continuous improvement of the service. Overall, the general weighted mean of 4.28 shows that the respondents' satisfaction with the service in terms of efficiency, confidence, compliance, and overall experience is generally positive.

This indicates that the service is well accepted by the taxpayer, demonstrating an adequate performance in the services measured. According to OECD (2019), effective and well-structured public service systems can enhance citizens' satisfaction and compliance with public demands. The United Nations E-Government Survey (2022) also notes that e-systems that cut down on processing time and enhance transparency lead to better trust in government institutions. Similarly, the World Bank (2021) points out that efficient government processes have positive impacts on service quality and on the public's view of government. These studies corroborate the general favorable assessment of the system used in this search.

2.0 Level of Taxpayers' Satisfaction on the Walk-in System of the Bureau of Internal Revenue

The Walk-in System was assessed in terms of responsiveness, reliability, assurance, integrity, accessibility, and overall outcome

2.1 Responsiveness

Table 7 shows the level of taxpayers' satisfaction on the e-appointment system of the Bureau of Internal Revenue in terms of Overall Outcome.

Table 7

Level of Taxpayers' Satisfaction on the e-Appointment System of the Bureau of Internal Revenue in terms of Overall Outcome

Indicators	HVS	VS	MS	S	NS	WM	Description
1. The service helps reduce the time and effort needed to handle tax matters.	20	10	0	0	0	4.40	VS
2. The way services are delivered builds confidence in the fairness and reliability of the agency.	12	18	0	0	0	4.50	VHS

3. The current process encourages taxpayers to comply with their tax responsibilities.	21	9	0	0	0	4.40	VS
4. The service is worth recommending to other taxpayers.	5	25	0	0	0	4.20	VS
5. The overall experience shows improvement compared with previous practices.	12	18	0	0	0	3.90	VS
	65	**62**	**23**	**0**	**0**	**4.28**	**VS**

Legend:

WM	- Weighted Mean	MS	-Moderately Satisfied
VHS	- Very Highly Satisfied	S	- Satisfied
VS	- Very Satisfied	NS	- Not Satisfied

The results shown in Table 8 indicate that the confirmations of appointments or queue numbers are given promptly, as reflected in the mean score of 3.80. This implies users need not wait long just to note whether their request has been accomplished or not, further boosting the reliability of the process.

In terms of processing time, simple transactions averaged 4.10 and complex transactions averaged 4.10. This means that the majority of users find that these services are finished within the timeframes agreed on in the Citizen's Charter and Anti-Red Tape Act (ARTA). That is, the system appears to be performing its duties efficiently, with no undue delays in the process.

However, very technical transactions earned a slight mark lower at 3.80. This is not quite as smooth as other types of requests, but within a positive range, that's possible. The one thing that was clearly apparent was the speed of feedback for requests' status, with a mean of 4.20, being the best. This demonstrates that the respondents are indeed valuing being informed; it eliminates uncertainty and the necessity for follow-up.

Overall, the results indicate an efficient system for the majority of its users and services in a timely fashion, with a grand weighted mean score of 4.00, Very Satisfied. The result is in line with the service quality literature, which has highlighted responsiveness as an important factor that contributes to customer satisfaction.

The OECD (2019) shows that the timely delivery of services and the decrease of waiting times have a significant impact on the satisfaction of citizens in public institutions. Similarly, as cited by the United Nations Department of Economic and Social Affairs (2022), user experience is also crucial in non-digital or traditional systems, as user feedback and upholding service standards are essential at the right moment. Zeithaml, Bitner, and Gremler (2018) also state that responsiveness is highly correlated with service quality, especially in face-to-face service situations.

Table 8 shows the level of taxpayers' satisfaction with the walk-in system of the Bureau of Internal Revenue in terms of Responsiveness.

Table 8
Level of Taxpayers' Satisfaction on the Walk-in System of the Bureau of Internal Revenue in terms of Responsiveness

Indicators	HVS	VS	MS	S	NS	WM	Description
1. Confirmation of the appointment or queue number is provided immediately.	3	18	9	0	0	3.80	VS
2. Simple transactions are completed within the 3-day Anti-Red Tape Act (ARTA) and Citizens' Charter limit.	11	10	9	0	0	4.10	VS
3. Complex transactions are finished within the 7-day Anti-Red Tape Act (ARTA) and Citizens' Charter limit.	11	10	9	0	0	4.10	VS
4. Highly technical transactions are finalized within the 20-day ARTA and Citizens' Charter limit.	2	19	9	0	0	3.80	VS
5. Feedback regarding the status of the request is provided quickly.	10	16	4	0	0	4.20	VS
	37	**73**	**40**	**0**	**0**	**4.00**	**VS**

Legend:

WM	- Weighted Mean	MS	-Moderately Satisfied
VHS	- Very Highly Satisfied	S	- Satisfied
VS	- Very Satisfied	NS	- Not Satisfied

2.2 Reliability

The results shown in Table 9 indicated that the system runs smoothly without any technical problems, with a mean value of 3.70, meaning that most of the users can be able to carry out their transactions without being interrupted. The accuracy of transaction records was given a mean of 3.60, which means that the system used to keep records of transactions was generally considered accurate. In contrast, the mean score for the correctness of tax information provided was the lowest, at 3.40. This is still considered Very Satisfied, but it can indicate that some of the information or services provided to users may be slightly inconsistent, or they have some doubts.

In addition, there were no errors made during each visit and service was consistent across visit types, with a mean score of 3.60. In general, the results show that the system is dependable in terms of reliability, as measured by 3.58 in the grand weighted mean and Very Satisfied in terms of verbal description. The result agrees with the Information Systems Success Model of DeLone and McLean (2016), which uses reliability of the system and accuracy of the information as key factors that drive user satisfaction. Similarly, the World Bank (2021) states that reliable PS systems increase efficiency by lowering the rates of errors and users' trust. Consistency in service delivery also enhances the trust in the government's operations, according to OECD (2019).

Overall, the findings suggest that the system effectively supports reliable service delivery, particularly in maintaining smooth operations and consistent transaction processing. This indicates that the system is functioning as intended in ensuring uninterrupted services and minimizing operational disruptions, which is essential in maintaining user satisfaction and efficiency in public service delivery. However, continuous

monitoring and system refinement are still necessary to further improve the accuracy and clarity of information provided to users, particularly in addressing the slightly lower rating on tax information correctness. Strengthening these aspects will further enhance system reliability and reinforce public trust in the service.
Table 9 shows the level of taxpayers' satisfaction on the e-appointment System of the Bureau of Internal Revenue in terms of Reliability.

Table 9
Level of Taxpayers' Satisfaction on the Walk-in System of the Bureau of Internal Revenue in terms of Reliability

Indicators	HVS	VS	MS	S	NS	WM	Description
1. The process works smoothly without any technical issues.	0	21	9	0	0	3.70	VS
2. The records for the transaction are always accurate.	0	18	12	0	0	3.60	VS
3. The tax information provided is always correct.	0	21	6	3	0	3.40	VS
4. Each visit is handled correctly without any errors.	0	21	5	4	0	3.60	VS
5. The quality of service is always consistent, no matter how the visit is made.	0	17	13	0	0	3.60	VS
	0	**98**	**45**	**7**		**3.58**	**VS**

Legend:

WM	- Weighted Mean	MS	-Moderately Satisfied
VHS	- Very Highly Satisfied	S	- Satisfied
VS	- Very Satisfied	NS	- Not Satisfied

2.3 Assurance

The results shown in Table 10 indicated that the mean score for respondents' knowledge of tax rules and policies, such as the Ease of Paying Taxes (EOPT) Act, was 3.60. This indicates that the staff is up to date on tax issues.
Similarly, the mean for staff competency in the handling of concerns was 3.60, which means that concerns are handled in accordance with the government procedures.
Staff communication with taxpayers was also rated positively, with a mean rating of 3.60. In general, the information is presented clearly and professionally, making it easier for users to understand the process.
The way assistance is offered received a slightly higher mean of 3.70, indicating that respondents are more confident when staff are confident and professional when assisting.
Transparency in service delivery, in relation to the Citizens' Charter and the Ease of Paying Taxes Act, also scored a mean of 3.70. This means that taxpayers are aware that services are being provided in an open and proper manner, and thus it helps to build trust in the tax structure.
The results suggest that taxpayers generally feel at a Very Satisfied level of assurance with their tax service, as the grand weighted mean is 3.64, and Very Satisfied is the midpoint between the least and most

favorable ratings. This finding is consistent with SERVQUAL theory, which states that one of the most important dimensions affecting trust and satisfaction is assurance. Incorporating professionalism, competence, and clear communication builds customer trust, as stated by Zeithaml et al. (2018). Moreover, OECD (2020) states that good public service transparency and explanation boost trust in public institutions. The United Nations (2022) also emphasizes that in modern service contexts, the role of effective communication is important.
Table 10 shows the level of taxpayers' satisfaction on the walk-in system of the Bureau of Internal Revenue in terms of Assurance.

Table 10
Level of Taxpayers' Satisfaction on the Walk-in System of the Bureau of Internal Revenue in terms of Assurance

Indicators	HVS	VS	MS	S	NS	WM	Description
1. The staff is knowledgeable about tax rules and policies, including the Ease of Paying Taxes (EOPT) Act.	0	18	12	0	0	3.60	VS
2. The staff demonstrates competence in handling tax-related concerns in accordance with established government procedures.	0	18	12	0	0	3.60	VS
3. The staff communicates information clearly and professionally, as outlined in the Citizen's Charter.	0	19	11	0	0	3.60	VS
4. The staff provides assistance in a confident and professional manner.	0	20	10	0	0	3.70	VS
5. Services are delivered transparently, following the rules set by the Citizens' Charter and the Ease of Paying Taxes Act.	0	21	9	0	0	3.70	VS
	0	**96**	**54**	**0**	**0**	**3.64**	**VS**

Legend:
WM - Weighted Mean MS -Moderately Satisfied
VHS - Very Highly Satisfied S - Satisfied
VS - Very Satisfied NS - Not Satisfied

2.4 Integrity
The results shown in Table 11 indicated that the mean score of respondents on the protection of personal information and tax information received was 3.50. The rating is an indication that respondents have confidence that their data is being handled properly based on the Data Privacy Act of 2012, but there are some indications that there may be areas of concern or improvement to ensure they can have total confidence.
In contrast, transactions done in good faith achieved a higher mean of 4.30. This indicates that people feel that the system is fair and has no irregularities.

Likewise, the lack of a fixer or unauthorized persons in the process had the highest mean score of 4.40, which means there is a high degree of trust that transactions are done legitimately and in the absence of external interference.

Assistance was provided by staff with a mean of 3.80, especially confidently and professionally. This indicates that respondents have the general perception that personnel are reliable and proper in their interactions.

Transparency in service delivery, in line with the Citizens' Charter and the Ease of Paying Taxes Act, scored a mean of 3.50. This is still positive, but indicates that there is room for improvement in transparency, for some respondents, at least.

The overall results suggest that there is a high level of integrity in the eyes of taxpayers on the dimensions of honesty and unauthorized involvement, with a grand weighted mean of 4.03, and a verbal description of Very Satisfied.

This finding is consistent with the governance literature, which highlights that integrity plays a key role in public trust. The World Bank (2021) emphasizes that corruption and unscrupulous intermediaries increase the lack of credibility in public service delivery. Likewise, OECD (2019) highlights the importance of transparent and corruption-free processes on institutional trust. Secure and transparent systems boost public confidence, whether services are digital or traditional, as mentioned in the United Nations E-Government Survey (2022).

Overall, these insights reinforce the importance of strengthening institutional safeguards to maintain integrity in service delivery. Continuous improvement in transparency mechanisms is therefore essential to sustain and further enhance public trust.

Table 11 shows the level of taxpayers' satisfaction on the walk-in system of the Bureau of Internal Revenue in terms of Integrity.

Table 11
Level of Taxpayers' Satisfaction on the Walk-in System of the Bureau of Internal Revenue in terms of Integrity

Indicators	HVS	VS	MS	S	NS	WM	Description
1. Personal and tax information is protected and handled in accordance with the Data Privacy Act of 2012.	0	14	16	0	0	3.50	VS
2. Transactions are processed honestly, without any hidden actions or manipulation.	8	22	0	0	0	4.30	VS
3. No fixers or unauthorized persons are involved in the process.	11	19	0	0	0	4.40	VS
4. The staff provides assistance in a confident and professional manner.	4	16	10	0	0	3.80	VS
5. Services are delivered transparently, following the rules set by the Citizens' Charter and the Ease of Paying Taxes Act.	5	15	10	0	0	3.50	VS
	28	**86**	**36**	**0**	**0**	**4.03**	**VS**

Legend:

WM	- Weighted Mean	MS	-Moderately Satisfied
VHS	- Very Highly Satisfied	S	- Satisfied
VS	- Very Satisfied	NS	- Not Satisfied

2.5 Accessibility

The results shown in Table 12 indicate that the ease of access, indicating that the respondents found the system generally easy to reach and use.

The availability of assistance when needed also averaged 3.60, meaning that taxpayers feel that assistance is available when they need it.

However, the accessibility of service for various kinds of taxpayers secured a greater mean of 3.90. This means that the system is accessible and usable to all users.

Similarly, the mean for the ease of finding the location or access point for the service was 4.00, which shows that respondents find it relatively easy to locate and access the system.

The simplicity of the process and ease of understanding had a mean score of 3.80, indicating that most of the users are able to navigate the system easily, but some may experience a few challenges.

Overall, the results indicated that the e-appointment System is easy to use and accessible for most taxpayers, with a grand weighted mean of 3.78 and an overall verbal description of Very Satisfied.

This is supported by OECD (2019), which emphasizes the importance of accessibility as a key requirement for effective public service delivery. The United Nations (2022) also points out that simple service processes create engagement and satisfaction. The World Bank (2021) also states that providing convenient government services lowers barriers to service delivery and increases efficiency.

Table 12 shows the level of taxpayers' satisfaction on the walk-in system of the Bureau of Internal Revenue in terms of Accessibility.

Table 12

Level of Taxpayers' Satisfaction on the Walk-in System of the Bureau of Internal Revenue in terms of Accessibility

Indicators	**HVS**	**VS**	**MS**	**S**	**NS**	**WM**	**Description**
1. The service is easy for me to access.	0	18	12	0	0	3.60	VS
2. Assistance is available whenever I need it.	0	18	12	0	0	3.60	VS
3. The service is accessible and easy for all types of taxpayers to use.	8	12	10	0	0	3.90	VS
4. The location or access point for the service is easy to find.	8	14	8	0	0	4.00	VS
5. The process is simple to understand and easy to use.	0	24	6	0	0	3.80	VS
	16	**86**	**48**	**0**	**0**	**3.78**	**VS**

Legend:

WM	- Weighted Mean	MS	-Moderately Satisfied
VHS	- Very Highly Satisfied	S	- Satisfied
VS	- Very Satisfied	NS	- Not Satisfied

2.6 Overall outcome

Table 13 below shows the level of taxpayers' satisfaction with the e-appointment System of the Bureau of Internal Revenue.

Table 13
Level of Taxpayers' Satisfaction on the Walk-in System of the Bureau of Internal Revenue in terms of Overall Outcome

Indicators	HVS	VS	MS	S	NS	WM	Description
1. The service helps reduce the time and effort needed to handle tax matters.	6	18	6	0	0	4.00	VS
2. The way services are delivered builds confidence in the fairness and reliability of the agency.	6	15	9	0	0	3.90	VS
3. The current process encourages taxpayers to comply with their tax responsibilities.	6	15	9	0	0	3.90	VS
4. The service is worth recommending to other taxpayers.	2	19	9	0	0	3.80	VS
4. The service is worth recommending to other taxpayers.	1	15	14	0	0	3.60	VS
	21	**82**	**47**	**0**	**0**	**3.84**	**VS**

Legend:

WM - Weighted Mean | MS -Moderately Satisfied
VHS - Very Highly Satisfied | S - Satisfied
VS - Very Satisfied | NS - Not Satisfied

3.0 Difference Between Taxpayers' Level of Satisfaction on e-Appointment and Walk-in System of the Bureau of Internal Revenue

Table 14 shows the between taxpayers' level of satisfaction on the e-appointment and walk-in systems of the Bureau of Internal Revenue

Table 14
Difference Between Taxpayers' Level of Satisfaction on e-Appointment and Walk-in System of the Bureau of Internal Revenue

BIR Systems	Mean	SD	df	T-V	C-V	Decision	Interpretation
e-Appointment	4.27	0.24	10	3.68	2.228	Reject	Significant
Walk-in	3.81	0.19				Hypothesis	

Legend:

SD - Standard Deviation | T-V - T-test Value
df - Degree of Freedom | C-v - Critical Value

The results of the independent samples t-test for the level of satisfaction of taxpayers at the Bureau of Internal Revenue between the Walk-in System and the e-Appointment System are in Table 14. The results showed that the overall satisfaction of the e-Appointment System was higher than the overall satisfaction of the Walk-in System. The e-Appointment System gained a higher mean score of M = 4.27 and a lower standard deviation score of SD = 0.24, while the Walk-in System got a lower mean score of M = 3.81, with a higher standard deviation score of SD = 0.19.

These standard deviations suggest that taxpayers' answers were relatively compact and clustered, so that taxpayers' perceptions of each system were relatively similar. It is evident from the smaller difference in the means, however, that there is a clear difference in the experiences of taxpayers in the two service delivery systems.

An independent samples t-test was used to test the difference in satisfaction between the two samples to see if it was statistically significant. The computed t value was compared to the critical t value, which is 2.228 at a 0.05 level of significance and 10 degrees of freedom. The t value computed (3.68) exceeded the critical t value (2.228); hence, the null hypothesis was rejected, meaning that there was a significant difference in the level of satisfaction of the two systems. This is the result of a decision that the difference observed between the two systems was not simply a coincidence and was statistically significant. So, the present study finds that there is a significant difference between the level of satisfaction among taxpayers of the two systems in favor of the e-Appointment System.

This is a finding that the service delivery system has a strong impact on taxpayer satisfaction. Potential benefits of the e-Appointment System might be related to its more organized process, better scheduling of transactions, and shorter waiting times. These attributes can contribute to a more consistent, streamlined, and effective customer journey. On the other hand, the Walk-in System was still considered satisfactory; it may present problems like delayed waiting time, manual administration, and may have irregular service patterns that adversely impact the taxpayers' perception of service quality.

The findings corroborate the findings of earlier studies that have greatly discussed convenience, efficiency, and waiting time on customer satisfaction. Zeithaml et al. (2018) state that customers are more likely to have a positive view of services when they are simple and take less time. Similarly, the Organization for Economic Co-operation and Development highlighted that good and effective service delivery systems also lead to increased public satisfaction. Efficient digital service systems were further recognized as important contributors to improved citizen satisfaction as part of the United Nations E-Government Survey (2022).

In summary, the results indicate that taxpayers' satisfaction is significantly different between the two, and that the e-Appointment System is a more preferred and better-rated service delivery system.

Conclusions

The study found that the e-Appointment System was considered more efficient, reliable, and taxpayer-friendly service delivery system when compared to the Walk-in System. The system was structured and well-organized, giving respondents a more satisfying transaction experience.

The results revealed that the Walk-in System was overall satisfactory but lacked consistency in service delivery, specifically in reliability and accessibility. There was no consistent appointment system, leading to less predictable service.

The study found that the e-Appointment System received higher ratings on all of the dimensions of service quality: responsiveness, reliability, assurance, integrity, accessibility, and overall outcome. The respondents' perceptions of the system were more positive in terms of efficiency and service delivery performance.

Results were able to identify a statistically significant difference in taxpayer satisfaction between the e-Appointment System and the Walk-in System. The respondents gave more positive feedback on the e-Appointment System as compared to the Walk-in System.
The study established that efficient service systems, digitized and appointment-based service systems, in public sector services proved to be contributing to efficiency, transparency, and overall taxpayers' satisfaction.

Recommendations

The Bureau of Internal Revenue should adopt a mixed service system for taxpayers based on the study findings that the e-Appointment System is faster, more reliable, and more satisfactory than the Walk-in System. The e-Appointment System should be the main option for taxpayers who are comfortable using online services, while the Walk-in System should focus on senior citizens, persons with disabilities (PWDs), pregnant women, and other taxpayers who may need more assistance.
This setup supports the goals of the Anti-Red Tape Act of 2007 and the Ease of Doing Business and Efficient Government Service Delivery Act of 2018 by helping reduce long lines, delays, and confusion in BIR offices. It also helps provide fair and organized services for different types of taxpayers.
All BIR offices should use a simple screening process at entrances so taxpayers can immediately be guided either to the online appointment lane or the walk-in assistance lane. This can help reduce waiting time, avoid confusion, and ensure that all offices follow the same process.
The BIR should also improve its digital queuing and appointment system while continuing to provide assistance counters for vulnerable taxpayers. Senior citizens and PWDs should have priority lanes, simpler requirements, and support staff to help them complete their transactions more easily and comfortably.
To maintain good service in both systems, the BIR should follow the same service standards in all offices. Services should remain responsive, reliable, honest, and accessible, whether transactions are online or walk-in. Regular feedback from taxpayers and service reviews should also be conducted to improve the quality of services.
The BIR should ensure that taxpayer information is safely handled and protected in both online and face-to-face transactions by following the Data Privacy Act of 2012. This can help strengthen public trust and protect personal information.
Overall, this mixed service approach helps balance digital convenience and personal assistance. It allows taxpayers who prefer online services to enjoy faster transactions while still giving proper care and support to vulnerable taxpayers. This approach can improve public trust, reduce overcrowding, and increase taxpayer satisfaction.

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