Chapter XIII

From Seeking Information to Transacting: The Impact of Web Site Quality on E-Taxation

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Abstract

As government organisations have begun increasingly to communicate and interact with citizens via the Web, providing services has demanded acute understanding of the requirements of users and appropriate tailoring of solutions. In this chapter, we examine the results of a survey of the quality of a Web site provided by the U.K. government. The site is that of the Inland Revenue (IR). The survey was administered directly after the launch of a new system to enable the online submission of self-assessed tax returns. The instrument, E-Qual, draws on previous work in Web site usability, information
quality, and service interaction quality to provide a rounded framework for assessing e-government offerings. The metrics and qualitative comments provide some detailed insights into the perceptions of users who attempted to interact with the online taxation system. The results point to specific areas in need of development on the Web site, which are found to be consistent with initiatives launched recently by the Inland Revenue.

**Introduction**

The implications of Web-based services have now moved well beyond e-commerce and are being felt in many other areas of organisations. One such area is electronic government. Since the late 1990s, substantial government services have been provided via the Web in countries such as the U.S., the U.K., New Zealand, Australia, Portugal, Italy, Malaysia, and Singapore. Digital government has huge potential benefits. The government transcends all sectors of society and not only provides the legal, political, and economic infrastructure to support other sectors, but also exerts considerable influence on the social factors that add to their development (Elmagarmid & McIver, 2001). E-government thus has the potential to profoundly transform people’s perceptions of civil and political interactions with their governments. Even though we may see further convergence of e-commerce and e-government services (Kubicek & Hagen, 2001), unlike e-commerce, e-government services must, in most societies, be accessible to all. Through the Web, expectations of the service levels that e-government sites must provide have been raised considerably (Cook, 2000).

This research utilises the E-Qual method (previously called WebQual) to assess the quality of a specific national Web site provided by the U.K. government. The Web site is that of the Inland Revenue (IR), a site relating to U.K. tax policy and administration. E-Qual was developed originally as an instrument for assessing user perceptions of the quality of e-commerce Web sites. The instrument has been under development since the early part of 1998 and has evolved via a process of iterative refinement in different e-commerce and e-government domains (e.g., see Barnes & Vidgen, 2001a, 2001b, 2002). Most recently, the instrument has been used in areas of the U.K., New Zealand, and cross-national governments. The method turns qualitative customer assessments into quantitative metrics that are useful for management decision-making. Typically, the tool allows comparisons to be made for the same organisation over time or between organisations in an industry.

The Web application examined in this research includes transaction-based interaction via the submission of self-assessed tax returns. While e-government...
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