

Chapter 2.42

Interactive E–Government: Evaluating the Web Site of the UK Inland Revenue

Stuart J. Barnes

Victoria University of Wellington, New Zealand

Richard Vidgen

University of Bath, UK

ABSTRACT

As government organizations 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 paper, we examine the results of a survey of the quality of a Web site provided by the UK Government. The site is that of the Inland Revenue. The survey was administered directly after the launch of a new system to enable 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 in 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 organisation. One such area is electronic (e-) government. Since the late-1990s, substantial government services have been provided via the Web in countries such as the U.S., UK, New Zealand, Australia, Portugal, Italy, Malaysia and Singapore. Digital government has huge potential benefits. 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, 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 and 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 utilizes the E-Qual method (previously called WebQual) to assess the quality of a specific national Web site provided by the UK Government. The Web site is that of the Inland Revenue – a site relating to UK 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 and Vidgen, 2001a; 2001b; 2002). Most recently, the instrument has been used in areas of the UK, New Zealand and cross-national government. 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 organization over time or between organizations in an industry.

The Web-based services examined in this research include transaction-based interaction via the submission of self-assessed tax returns. While e-government can provide communication, transaction and integration of administrative services, many countries are not making extensive use of the Web. A study by the Cyberspace Policy Research Group (CyPRG) suggests that the 1999 global average score for information transparency is less than 50% and for interactivity it is less than 25% (La Porte et al., 2001). Although there appears to be less progress with transaction-based services, a Gartner Research (2001) survey of

European countries showed that the demand by citizens for information massively outweighs the demand for interactivity. The research reported here focuses on this important issue, drawing specific attention to the perceptions of interactive e-government Web site users. The paper also includes a comparison of the conclusions of this research with the developments made by Inland Revenue (independently of this study) and launched in an enhanced Web site in the second half of 2003.

The structure of the paper is as follows. In the next section we describe the background to the research and the methodology used. Sections three and four report the quantitative and qualitative data findings respectively, which are then discussed and interpreted in section five. Conclusions are drawn in the last section.

RESEARCH CONTEXT AND METHODOLOGY USED

In this section, we provide some background to the specific study outlined in this paper and an explanation of the specific methodology adopted for evaluating the e-government Web site of the UK Inland Revenue.

Background to the Research Project

A project to evaluate the quality of the UK Inland Revenue Web site (<http://www.ir.gov.uk/>) was initiated by the Tax Management Research Network in the early part of 2001 and carried out with the support and cooperation of the Inland Revenue. TMRnet is a network of academic researchers and tax practitioners, launched in 2000, to undertake joint research related to the interface between national tax policy and the practical management of national tax regimes. The aim is to further understanding of how to manage taxation departments, that is to improve tax administration and customer service, includ-

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