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Research Article

Service Quality in Travel Tax Collection at Major International Airports: Towards Establishing A Customer- Centric Delivery Framework

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ABSTRACT

This study aimed to assess the service quality of travel tax collection at two major international airports in the Philippines, Ninoy Aquino International Airport (NAIA) and Clark International Airport (CRK). Using the Service Quality (SERVQUAL) dimensions of reliability, responsiveness, assurance, empathy, and tangibility, the research examined traveler perceptions across different nationalities and traveler types. The primary objective was to identify service delivery gaps and develop a customer-centric framework to improve efficiency and satisfaction in travel tax services. A sequential explanatory mixed-methods design was employed, involving 400 travelers (N = 400) who completed structured surveys and 20 selected participants (N = 20) who participated in in-depth qualitative interviews. This mixed approach allowed for both statistical analysis and contextual understanding of the challenges faced in current service delivery practices. Findings indicated that although overall service quality was rated Good (Meets Expectations), key issues persisted, including prolonged waiting times, outdated systems, inconsistent communication, and limited support for priority passengers. Despite these concerns, no statistically significant differences were found in perceptions of service quality across traveler profiles, underscoring the need for uniform and inclusive service standards. To address these challenges, a Customer-Centric Delivery Framework was proposed. It consists of five core components: digitalization through a unified online platform, enhanced process efficiency, staff training and development, infrastructure upgrades, and a real-time feedback system. This framework aims to guide the development of more accessible, responsive, and traveler-focused tax collection services at NAIA, CRK, and other airport terminals nationwide.

Keywords: *Customer satisfaction, International airports, Public sector, Service quality, Travel tax collection*

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Introduction

Efficient and customer-centric service delivery is fundamental to effective public administration, particularly in mandatory government transactions such as travel tax collection. As the Philippines' primary international gateways, Ninoy Aquino International Airport (NAIA) and Clark International Airport (CRK) process millions of outbound travelers annually, making the quality of travel tax services an important determinant of customer satisfaction, public trust, and regulatory compliance. Delays, inconsistent procedures, and communication gaps may negatively affect travelers' experiences and reduce confidence in government services. These challenges highlight the need to systematically evaluate service quality and identify evidence-based strategies for continuous improvement.

Previous studies have consistently demonstrated that service quality is a key determinant of customer satisfaction in airport and public service settings. Recent research has shown that operational efficiency, service responsiveness, employee competence, and the physical service environment significantly influence travelers' overall airport experience and behavioral intentions (Yong et al., 2023; Suwannakul et al., 2024). Likewise, effective communication, timely service delivery, and employees' professionalism contribute to positive customer perceptions and trust in airport services (Oliveira et al., 2024; Sorso & Tandog, 2024). In addition, personalized customer service, modern facilities, and digital service platforms have been identified as essential drivers of service quality and passenger satisfaction (Kim, 2024; *The Service Quality of Travel Service Centers in International Airports in Taiwan*, 2024). While these studies provide substantial evidence on airport service quality, they predominantly examine airline operations, terminal services, and general passenger experiences. Consequently, empirical research on travel tax collection as a mandatory government service remains limited, leaving a significant gap in understanding travelers' perceptions of service quality in this specialized public service context.

This study is primarily anchored in the SERVQUAL Model and the Gap Model of Service Quality (Parasuraman et al., 1985), which

evaluate service quality through the dimensions of reliability, responsiveness, assurance, empathy, and tangibility. These frameworks posit that customer dissatisfaction occurs when perceived service falls short of expectations. Complementing this perspective is the Expectancy-Disconfirmation Theory (Oliver, 1980), which explains that customer satisfaction depends on the extent to which actual service performance confirms or disconfirms prior expectations. To provide an organizational perspective, Public Service Motivation (PSM) Theory (Perry & Wise, 1990) is incorporated as a supporting mechanism to explain how the commitment and service orientation of frontline personnel contribute to the delivery of high-quality public services.

Despite the extensive application of these theories and the growing body of literature on airport service quality, empirical research specifically examining travel tax collection services remains limited. Existing studies seldom investigate how travelers evaluate mandatory travel tax transactions or integrate service quality assessment with customer satisfaction and organizational improvement. Consequently, there is limited evidence to guide policy and operational enhancements in this specialized area of public service delivery.

Addressing this gap, the present study evaluates the service quality of travel tax collection services at NAIA and CRK. It develops a Customer-Centric Delivery Framework to improve operational efficiency and traveler satisfaction. Specifically, the study seeks to answer the following questions: (1) How do customers describe travel tax collection services when grouped according to traveler type and nationality? (2) How do customers assess service quality in terms of reliability, responsiveness, assurance, empathy, and tangibility? (3) Is there a significant difference in customers' assessment of service quality when grouped according to their profile? (4) What problems and challenges do customers encounter during travel tax collection? Guided by these questions, the study tests the hypothesis that customers' assessments of service quality differ significantly when grouped by profile.

By extending established service quality theories to the underexamined context of travel tax collection, this study contributes to

the growing literature on public service quality. It provides empirical evidence supporting the modernization of travel tax services at Philippine international airports.

Material and Methods

Research Design

This study employed a sequential explanatory mixed-method design, integrating quantitative and qualitative approaches to assess service quality in travel tax collection at Ninoy Aquino International Airport (NAIA) and Clark International Airport (CRK). The quantitative phase measured travelers' perceptions of service quality using the SERVQUAL dimensions, while the qualitative phase explored customer experiences and service challenges to explain and enrich the quantitative findings. This design provided a comprehensive understanding of service quality through methodological triangulation.

Participants

The quantitative phase involved 400 travel taxpayers selected through convenience sampling, with 200 respondents each from NAIA and CRK. Eligible respondents were at least 18 years old and had availed of travel tax services within the previous 12 months. The qualitative phase included 20 purposively selected participants from the subgroup with the lowest SERVQUAL ratings to gain deeper insights into service gaps and opportunities for improvement.

Research Instruments

The quantitative instrument was a 20-item SERVQUAL-based questionnaire measuring

reliability, responsiveness, assurance, empathy, and tangibility. Responses were obtained using a 4-point Likert scale (4 = Strongly Agree to 1 = Strongly Disagree). A four-point scale was intentionally adopted to eliminate a neutral midpoint, thereby minimizing central tendency bias and encouraging respondents to indicate a clear positive or negative evaluation of service quality. The instrument underwent expert validation by specialists in travel tax administration and research methodology.

The qualitative phase used a validated semi-structured interview guide with open-ended questions to explore travelers' experiences, service challenges, and recommendations for improving travel tax collection.

Data Collection

After obtaining institutional approvals and informed consent, researcher-administered surveys were administered to 400 respondents. Subsequently, semi-structured interviews were conducted with the 20 purposively selected participants. Interviews were audio-recorded with participants' permission and transcribed verbatim for analysis.

Data Analysis

Quantitative data were analyzed using IBM SPSS. Descriptive statistics (frequencies, percentages, and weighted means) summarized respondent profiles and SERVQUAL ratings, while Analysis of Variance (ANOVA) tested differences in service quality assessments across traveler types and nationalities. Service quality ratings were interpreted using the following standardized scale:

Table 1. Weighted mean interpretation scale

Weighted Mean	Interpretation		Service Quality Level	Description
3.26–4.00	Exceeds	Expectations	Excellent	Service quality surpasses expectations, demonstrating strong performance in all SERVQUAL dimensions.
2.51–3.25	Meets Expectations		Good	Service quality is generally satisfactory and aligns with customer expectations.
1.76–2.50	Below Expectations		Fair	Some aspects of service quality meet minimum expectations.
1.00–1.75	Needs	Improvement	Poor	Service quality is significantly lacking across multiple SERVQUAL dimensions.

The intervals use equal class widths (0.75) to ensure consistent interpretation across response categories.

Qualitative data were analyzed using Braun and Clarke's thematic analysis, involving familiarization, coding, theme generation, review, and interpretation. The qualitative findings were integrated with the quantitative results during interpretation to explain service quality gaps and support the development of the proposed Customer-Centric Delivery Framework.

Ethical Considerations

The study received institutional ethics approval before data collection. Participation was voluntary, informed consent was obtained from all respondents, and anonymity and confidentiality were strictly maintained. Participants were informed of their right to withdraw at any stage without penalty, and all

interview recordings and survey data were securely stored and used solely for research purposes.

Result and Discussion

Description of the Travel Tax Collection Customers

Type of Traveler. At Ninoy Aquino International Airport (NAIA) and Clark International Airport (CRK), respondents were grouped by traveler type when they came to pay the travel tax. This classification helped shed light on the composition of outbound travelers by citizenship and residency status, key factors in understanding travel tax eligibility and compliance trends.

Table 2. Distribution of Respondents According to Type of Traveler (N = 400)

Type of Traveler	n	%
Philippine Passport Holder	246	61.5
Taxable Foreign Passport Holder	82	20.5
Non-Immigrant Foreign Passport Holder / Dual Citizen	72	18.0
Total	400	100.0

The data showed that the majority of respondents (61.5%) held Philippine passports. Taxable foreign passport holders accounted for 20.5%, while non-immigrant foreign passport holders or dual citizens accounted for 18%. These figures highlight the diverse profile of travelers who are subject to travel tax obligations.

Nationality. The respondents of the travel tax collection represented a diverse mix of nationalities, reflecting the international nature of travelers departing from NAIA and CRK. While most were Filipinos, a significant number came from neighboring Asian countries and beyond, highlighting the global reach of Philippine airports.

Table 3. Distribution of Respondents According to Nationality (N = 400)

Nationality	n	%
Filipino	262	65.5
Korean	40	10.0
Chinese	28	7.0
American	25	6.3
Japanese	22	5.5
Singaporean	14	3.5
Australian	3	0.8
Canadian	3	0.8
British	2	0.5
UAE National	1	0.3
Total	400	100.0

Table 3 presents the nationalities of the 400 tax-paying customers who participated in the quantitative survey. A significant majority, 262

out of 400 respondents (65.5%), were Filipinos. The remaining 138 respondents represented nine other nationalities, highlighting the

diversity of travelers at the travel tax counters. These included Koreans (10%), Chinese (7%), Americans (6.3%), Japanese (5.5%), and several others, reflecting a varied international presence among the surveyed population. This pattern aligns with data from the Philippine Statistics Authority (2023) and the Department of Tourism (DOT), which consistently identify these nationalities, particularly Koreans, Chinese, Americans, and Japanese, as among the top inbound and outbound travelers. The relatively high proportion of Filipino respondents (65.5%) may be attributed to the nature of travel tax collection, which primarily targets Filipino citizens traveling abroad, who are subject to travel tax under Philippine law. In contrast, many foreign nationals are either exempt or pay through different arrangements. The notable percentage of Korean nationals, on the other hand, may reflect Clark International Airport's route offerings and its proximity to areas with significant Korean communities and tourist hubs, particularly in Pampanga and nearby provinces. Compared to national averages, this survey offers a more localized snapshot, em-

phasizing how specific departure points and regional demographics shape traveler profiles. These figures indicate that while the majority of travelers were Filipinos, a substantial segment still represented a diverse mix of nationalities.

Assessment of Service Quality in Travel Tax Collection

Reliability. This is the extent to which the travel tax collection service consistently performs its functions accurately and dependably. This dimension evaluates whether the service is delivered as promised and whether procedures are carried out correctly.

Table 4 illustrates the reliability indicators of service quality based on survey results from CRK and NAIA. Reliability received an overall rating of Good ($M = 3.24$, $SD = 0.39$), indicating that respondents generally perceived travel tax services as dependable and accurate. Accurate service provision emerged as the strongest attribute, whereas data processing received comparatively lower ratings, suggesting opportunities to improve procedural consistency.

Table 4. Assessment of Service Quality in Terms of Reliability

Indicator	Mean	SD	Interpretation
Employees sincerely assist travelers and address their concerns.	3.25	0.82	Good/Exceeds Expectations
Employees provide accurate and appropriate services.	3.27	0.85	Excellent/Exceeds Expectations
Employees complete transactions within the expected time.	3.23	0.84	Good/ Meets Expectations
Employees ensure accurate and reliable data collection at the travel tax counter.	3.19	0.82	Good/ Meets Expectations
Grand Mean	3.24	0.39	Good/ Meets Expectations

The present finding is consistent with Suwannakul et al. (2024), who reported that reliable and efficient service delivery is a key determinant of travelers' satisfaction with airport services. However, the comparatively low rating for procedural accuracy suggests that travel tax collection remains constrained by administrative processes that differ from those in conventional airport passenger services. The qualitative findings further explain this result, as participants identified manual verification procedures, fragmented record systems, and

intermittent system downtime as primary causes of transaction delays. These findings underscore the need for greater process digitalization and workflow optimization to enhance the reliability and efficiency of travel tax collection services.

Responsiveness. Responsiveness refers to the willingness and promptness of travel tax personnel to assist customers and address their inquiries or concerns. It assesses the efficiency with which staff responds to service requests, especially during high-volume periods.

Table 5 presents the responsiveness indicators of service quality as evaluated in CRK and NAIA. The highest-rated item was "Employees inform travelers about the expected time for service completion," with a mean of 3.34 and a standard deviation of 0.78, classified as Excellent/Exceeds Expectations. Following closely, "Employees respond quickly and appropriately to travelers' inquiries and requests" garnered a mean of 3.29 and a standard deviation of 0.82,

also under the same category. On the other hand, "Employees are approachable and willing to assist travelers" received the lowest score, with a mean of 3.18 and a standard deviation of 0.83, categorized as Good/Meets Expectations. The average score of 3.26 shows that most respondents rated the airport staff's responsiveness as Excellent/Exceeds Expectations.

Table 5. Assessment of Service Quality in Terms of Responsiveness

Indicator	Mean	SD	Interpretation
Employees inform travelers about the expected service completion time.	3.34	0.78	Excellent/Exceeds Expectations
Employees provide prompt and efficient services.	3.24	0.85	Good/Meets Expectations
Employees are approachable and willing to assist travelers.	3.18	0.83	Good/Meets Expectations
Employees respond quickly and appropriately to travelers' inquiries and requests.	3.29	0.82	Excellent/Exceeds Expectations
Grand Mean	3.26	0.41	Excellent/Exceeds Expectations

Both CRK and NAIA received high ratings, especially for how well they shared time updates and answered questions quickly.

Assurance. This refers to the skills, politeness, and credibility of the travel tax staff, which help build trust and confidence among

travelers. It includes the staff's ability to convey professionalism and to handle transactions securely.

Table 6. Assessment of Service Quality in Terms of Assurance

Indicator	Mean	SD	Interpretation
Employees create a sense of trust and confidence in their service.	3.30	0.82	Excellent/Exceeds Expectations
Employees ensure travelers feel secure and confident during transactions.	3.23	0.82	Good/ Meets Expectations
Employees maintain professionalism and courtesy.	3.18	0.86	Good/ Meets Expectations
Employees are knowledgeable and capable of answering travelers' inquiries.	3.26	0.81	Excellent/Exceeds Expectations
Grand Mean	3.24	0.42	Good/ Meets Expectations

These findings are consistent with Kim (2024) and Sorso and Tandog (2024), who found that employee competence, professionalism, and effective communication are significant determinants of passenger satisfaction and trust in airport services. Likewise, Suwanakul et al. (2024) emphasized that service reliability and staff responsiveness substantially

influence travelers' overall service experience. Although the assurance dimension generally met customer expectations, the relatively lower rating for professionalism suggests opportunities to strengthen service consistency through continuous staff development. This interpretation is supported by the qualitative findings, where participants generally

described personnel as courteous and helpful but noted occasional inconsistencies in customer interactions during peak travel periods. These convergent findings informed the Capacity Building component of the proposed Customer-Centric Delivery Framework, which emphasizes continuous training in customer relations, communication, and policy updates to enhance service quality and strengthen traveler confidence.

Empathy. Empathy reflects the extent to which travel tax personnel provide individualized attention and understand travelers' specific needs. As shown in Table 7, the indicators

"Employees adhere to operating hours that accommodate travelers' needs" ($M = 3.25$, $SD = 0.82$) and "Employees consider travelers' best interests in service delivery" ($M = 3.25$, $SD = 0.83$) received the highest ratings, both interpreted as Good/Exceeds Expectations. Conversely, Employees treat travelers with care and provide personalized assistance received the lowest mean ($M = 3.20$, $SD = 0.87$), although it remained within the Good/Meets Expectations category. The overall grand mean of 3.23 ($SD = 0.41$) indicates that empathy generally meets customer expectations.

Table 7. Assessment of Service Quality in Terms of Empathy

Indicator	Mean	SD	Interpretation
Employees adhere to operating hours that accommodate travelers' needs.	3.25	0.82	Good/ Exceeds Expectations
Employees treat travelers with care and provide personalized assistance.	3.20	0.87	Good/ Meets Expectations
Employees consider travelers' best interests when delivering service.	3.25	0.83	Good/ Exceeds Expectations
Employees actively listen and understand travelers' concerns.	3.24	0.84	Good/ Meets Expectations
Grand Mean	3.23	0.43	Good/ Meets Expectations

These findings suggest that while travelers recognize staff efforts to accommodate customer needs, individualized attention and personalized service remain areas for improvement. This observation is consistent with Kim (2024), who found that positive employee interactions and customer-oriented service significantly enhance passengers' airport service experiences. Similarly, Suwannakul et al. (2024) emphasized that responsive and customer-focused service contributes to higher traveler satisfaction and destination loyalty. Although empathy generally met customer expectations in the present study, the findings indicate opportunities to strengthen customer engagement through enhanced interpersonal communication and continuous customer service training.

Tangibility. Tangibility refers to the physical facilities, equipment, informational materials, and overall appearance of the travel tax service environment. As presented in Table 8,

the travel tax counter has modern and well-maintained equipment and received the highest rating ($M = 3.25$, $SD = 0.79$), interpreted as Good/Exceeds Expectations. Indicators relating to facility cleanliness, workstation comfort, and accessibility of information materials obtained mean ratings ranging from 3.18 to 3.24, all classified as Good/Meets Expectations. The overall grand mean of 3.22 ($SD = 0.43$) indicates that the physical environment generally meets travelers' expectations.

Although respondents expressed satisfaction with the physical facilities, relatively lower ratings for information accessibility and facility presentation suggest opportunities for modernization. These findings are consistent with studies emphasizing that visible service quality—including modern equipment, organized facilities, and accessible information—substantially shapes customers' perceptions of government service quality.

Table 8. Assessment of Service Quality in Terms of Tangibility

Indicator	Mean	SD	Interpretation
The travel tax counter has modern and well-maintained equipment.	3.25	0.79	Good/ Exceeds Expectations
The travel tax counter maintains clean, organized, and visually appealing facilities.	3.18	0.82	Good/ Meets Expectations
The travel tax counter has well-designed workstations, comfortable seating, and sufficient supplies.	3.24	0.85	Good/ Meets Expectations
The travel tax counter provides clear and accessible information materials.	3.22	0.84	Good/ Meets Expectations
Grand Mean	3.22	0.41	Good/ Meets Expectations

Difference in the Service Delivery Quality

Type of Traveler. Table 9 presents the ANOVA results examining differences in service quality assessments by traveler type. Philippine passport holders recorded the highest mean rating ($M = 3.25$), followed by non-immigrant foreign passport holders or dual citizens ($M = 3.22$) and taxable foreign passport holders ($M = 3.21$). However, the computed F-value of

2.545 ($p = .080$) indicates no statistically significant difference among the three groups.

Accordingly, the null hypothesis cannot be rejected. The findings suggest that perceptions of travel tax service quality are generally consistent across traveler types, indicating that frontline service delivery is implemented uniformly across customer groups.

Table 9. Difference in Service Quality Assessment According to Type of Traveler

Type of Traveler	Mean	SD
Philippine Passport Holder	3.25	0.17
Taxable Foreign Passport Holder	3.21	0.19
Non-Immigrant Foreign Passport Holder / Dual Citizen	3.22	0.19
Test Statistic	Value	
F	2.545	
p-value	0.080	
Decision	Fail to Reject H_0	
Interpretation	Not Significant	

Nationality. Table 10 compares service quality ratings across nationalities. Mean scores ranged from 3.15 to 3.25, with a computed F-value of 0.254 ($p = .986$), indicating no statistically significant difference in service quality perceptions across nationalities.

This finding suggests that customer evaluations are influenced more by the quality of the

service experience than by demographic characteristics. The consistency of ratings across nationalities reflects equitable service delivery and supports the objective of providing standardized public services to all travelers regardless of citizenship.

Table 10. Difference in Service Quality Assessment According to Nationality

Nationality	Mean	SD
Filipino	3.24	0.18
Singaporean	3.24	0.24
Japanese	3.24	0.18
Chinese	3.23	0.16
Korean	3.24	0.16
American	3.19	0.19

Nationality	Mean	SD
Australian	3.25	0.17
Canadian	3.20	0.10
British	3.25	0.00
UAE National	3.15	—
Test Statistic	Value	
F	0.254	
p-value	0.986	
Decision	Fail to Reject H_0	
Interpretation	Not Significant	

The absence of statistically significant differences across traveler types and nationalities suggests that perceptions of travel tax service quality are relatively consistent across diverse customer groups. This indicates that service delivery is generally standardized across users, supporting the principle of equitable public service provision. Consequently, improvement initiatives should prioritize system-wide operational enhancements rather than interventions targeted at specific demographic groups.

Problems and Challenges Encountered in the Delivery of Services

The qualitative phase provided contextual explanations for the quantitative findings. Five major themes emerged from the interviews.

Theme 1: Operational inefficiency. Participants consistently identified long queues and insufficient workforce, particularly during peak travel periods, as the primary source of dissatisfaction. Although reliability and responsiveness were generally rated positively, prolonged waiting times reduced overall customer experience.

Theme 2: Digital infrastructure limitations. Respondents reported recurring system downtime, outdated equipment, intermittent point-of-sale connectivity, and reliance on manual document verification. Participants strongly recommended adopting integrated digital platforms, online databases, QR code transactions, and paperless processing to improve efficiency.

Theme 3: Communication and policy inconsistency. Travelers cited unclear procedures, inconsistent policy implementation, inadequate coordination with partner agencies, and

insufficient signage, particularly affecting first-time travelers. These concerns correspond with the comparatively lower ratings observed in reliability and assurance.

Theme 4: Frontline service capability. While many respondents described personnel as courteous, knowledgeable, and accommodating, others experienced inconsistent customer service. Participants recommended continuous training in communication skills, customer relations, and stress management to promote more consistent service quality.

Theme 5: Service accessibility and inclusivity. Respondents emphasized the need for enhanced security, improved facilities, dedicated assistance for senior citizens and persons with disabilities, and more inclusive policies. These findings suggest that service improvements should extend beyond operational efficiency to encompass accessibility and customer-centered public service.

Overall, the qualitative findings complement the quantitative results by explaining why service quality generally met customer expectations yet fell short of consistently achieving excellence across all SERVQUAL dimensions.

Customer-Centric Delivery Framework to Improve the Service Quality in Travel Tax Collection

The proposed Customer-Centric Delivery Framework was developed by integrating quantitative SERVQUAL results with qualitative thematic findings. Areas receiving comparatively lower SERVQUAL ratings—including reliability, empathy, and tangibility—were reinforced by recurring interview themes involving

system downtime, communication inconsistencies, an insufficient workforce, and limited digital services. These convergent findings informed five interrelated strategic components: (1) digital transformation, (2) process optimization, (3) workforce capability development,

(4) infrastructure enhancement, and (5) continuous customer feedback. Collectively, these components provide an evidence-based roadmap for improving travel tax collection services across Philippine international airports.

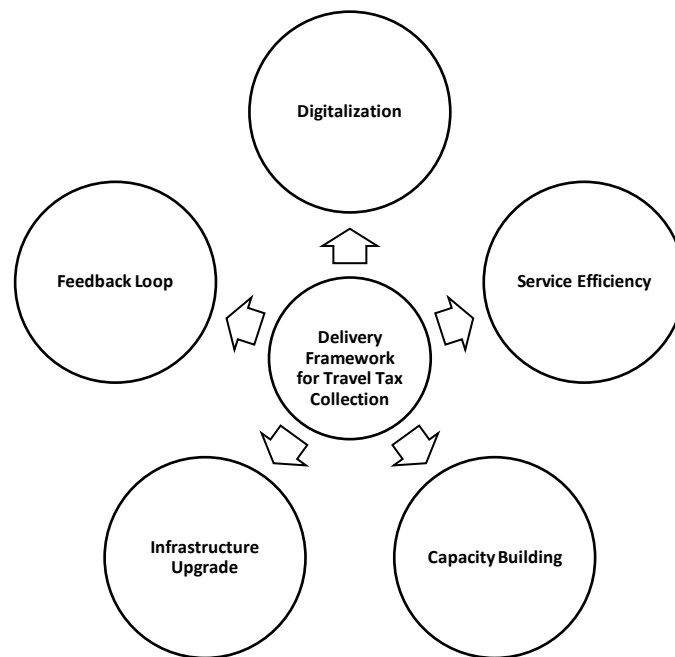


Figure 1: Customer-Centric Service Delivery Framework for Travel Tax Collection

Overall, the findings indicate that travel tax collection services at NAIA and CRK generally meet customer expectations across all five SERVQUAL dimensions, with responsiveness obtaining the highest overall rating. Although no significant differences were observed between traveler types and nationalities, qualitative evidence identified operational inefficiencies, technological limitations, communication gaps, and workforce capabilities as persistent challenges affecting the customer experience. The convergence of quantitative and qualitative findings supports the proposed Customer-Centric Delivery Framework as a practical and evidence-based model for improving service quality, strengthening public trust, and enhancing traveler satisfaction in Philippine travel tax collection services.

Conclusion

The high number of Filipino travelers using the Travel Tax Collection service reflects not only compliance but also the system's

relevance to outbound mobility. This highlights the need for continued adaptability to cater to the growing diversity of travelers, including foreign nationals and dual citizens.

Service quality at CRK and NAIA is Good (Meets Expectations), especially in areas like reliability and responsiveness. However, maintaining professionalism and enhancing personalized service remain essential to creating a more traveler-friendly experience.

The absence of significant differences in service quality perceptions across traveler profiles underscores the importance of delivering consistent and inclusive services. This realization emphasizes that excellence in public service should be uniform, regardless of the client.

Persistent operational issues, such as long queues, outdated systems, and inconsistent frontline communication, reflect broader inefficiencies not just in travel tax services but in the overall airport experience. This highlights that improving service quality requires not

only technology and workforce, but also empathy, inclusivity, and a truly traveler-centered approach.

The development of a customer-centric framework grounded in digital innovation and staff development is not just timely, but necessary. This study reinforced the belief that quality public service evolves with the people it serves, demanding both structural reform and human-centered strategies.

Recommendation

Considering the substantial presence of foreign nationals and dual citizens, travel tax information and services must be more accessible and multilingual, particularly at international hubs like NAIA and CRK. Providing clear, easily understood guidelines can reduce confusion and enhance compliance among non-Filipino travelers. To stay responsive to changing demographics, institutionalizing data monitoring and periodic surveys is essential. These efforts will enable agencies such as TIEZA to adapt policies, allocate staffing effectively, and refine digital platforms to meet the needs of an increasingly diverse passenger base.

To improve service quality, management should set up regular training programs that focus on customer engagement, professionalism, and emotional intelligence. At the same time, it is important to conduct regular facility inspections and gather feedback from travelers. This helps ensure that both personal interactions and the physical environment keep up with what passengers need and expect.

Given the absence of significant differences in service delivery quality based on both traveler type and nationality, CRK and NAIA should focus on having consistent, inclusive service for everyone. Efforts should focus on maintaining consistency in core service areas such as efficiency, cleanliness, staff courtesy, and ease of processing to uphold uniform satisfaction levels across diverse traveler demographics.

To improve the overall airport experience, not just travel tax services, airports should adopt a more integrated and traveler-focused approach. This includes upgrading digital systems with centralized databases, user-friendly platforms, and cashless payment options; increasing staffing during peak hours; providing regular staff training in empathy and inclusive

service; ensuring clear and consistent communication of policies; enhancing physical security; and strictly enforcing legal accommodations for senior citizens and persons with disabilities. These measures will promote accessibility, boost traveler satisfaction, and restore public trust in airport services.

Airports like CRK and NAIA should modernize how they handle travel taxes by creating a single digital platform, supported by well-trained staff and updated facilities. Special care should be given to groups like senior citizens, people with disabilities, and foreign travelers to ensure they get the support they need. A good feedback system and ongoing employee training can make the process smoother and more customer-friendly. This would not just improve efficiency but also build accountability and trust.

Future researchers should look at other international airports across the Philippines and collect data from a larger number of travelers. This would give a better understanding of their experiences. It is also worth examining factors such as how often people travel, why they travel, and how they feel about specific services, such as security and digital tools. With this broader view, one could figure out which parts of the travel tax process matter most to traveler satisfaction.

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