

Public Statements Service Customer Survey 2018

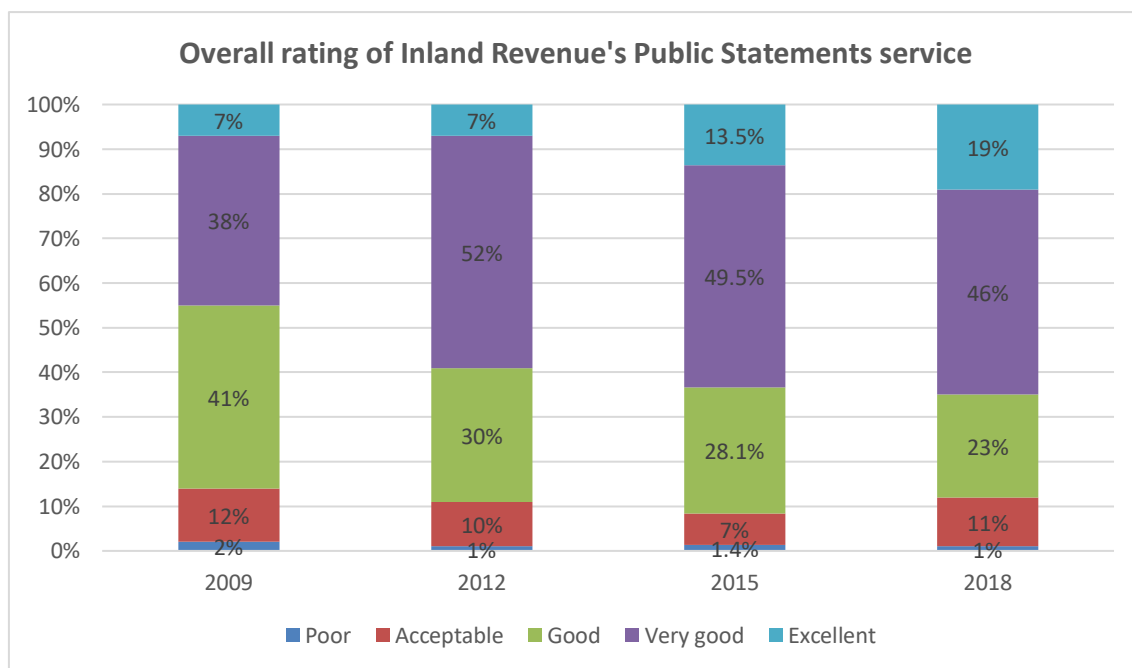
Context

From 28 November to 7 December 2018, the Public Rulings and Technical Standards units in the Office of the Chief Tax Counsel (together referred to as the Public Statements Service) ran a customer survey to identify levels of customer satisfaction and to invite comments on ways in which we can improve our products and services.

Public Rulings conducted similar surveys in 2009, 2012 and 2015 (also on the website).

Response rate

Thank you to everyone who took part in our survey. The number of responses received was down from 350 in 2015 to 142 in 2018, but we were pleased to see 88% of respondents rated the service as good (or better). We were especially pleased with the increase in the proportion of respondents rating the service as excellent. (The results in the graph are also shown in a table on page 7.)



Improvements to our service since the 2015 survey

After analysing the results of the 2015 survey, we identified areas in which we wanted to improve. In the report on that survey, we listed the key recommendations for change in specific areas that would improve our performance.

We have delivered on most of the recommendations for change. We consider that in addressing these matters we have improved the service we provide to both the wider Inland Revenue organisation and taxpayers generally. The satisfaction ratings received in the 2018 survey indicate some improvement has been achieved.

The main areas of focus have been:

- brevity and clarity
- relevance
- communication

Brevity and clarity

We have focused on improving the brevity and clarity of our items by:

- making the Q&A section of our QWBA items, and the summary of interpretation statements, clearer and more standalone
- continuing to use plain English writing and techniques in our items
- increasing the use of flowcharts, diagrams and illustrations in our items.

Relevance

We have focused on expanding the explanation section of the work programme to include the reason we are undertaking an item. We have also sought wider input to the work programme. We include a section at the top of our QWBA items explaining who might find the item relevant. We have tried to include more borderline examples in our items to provide more certainty where appropriate. This remains an area of focus for us.

Communication

We have treated internal submitters more like our external customers and have seen significant improvements in satisfaction levels. We have made progress in aligning the Public Rulings and Technical Standards processes. Both units now show items out for public consultation in the public fortnightly newsletter, use editorial services and have a single email address for the receipt of submissions. We have successfully used the "short form" feedback option for external customers on occasion.

Highlights from the 2018 survey

There have been pleasing increases in the percentage of positive responses ("sometimes", "usually", "always") for:

- the relevance and usefulness of items
- how frequently items are used
- the relevance of items to respondents' tax situations
- the frequency of respondent comments on draft items
- our communication during and after consultation
- our consideration of feedback on drafts.

Areas of focus from the 2018 survey

The areas for improvement continue to relate to:

- the brevity and clarity of some items
- the relevance and usefulness of some items
- how we communicate

We have identified specific actions in these areas that we will aim to progress or implement.

Brevity and clarity

We aim to:

- provide a fact sheet to accompany our longer items where appropriate
- use appendices for legal analysis where appropriate
- make the summary section of our items more useful.

Relevance and usefulness

We aim to:

- explore with CA ANZ and other industry groups how we can encourage smaller accountancy firms and sole advisers to identify work programme items
- invite suggestions for the work programme in our fortnightly newsletter
- explore how we can better align the work programme with Inland Revenue's areas of focus
- include updates to the work programme in a different colour to make them more obvious
- continue to try to include more borderline examples in our items where this would be helpful and not imprudent for the Commissioner to do so
- consider including fuller and deeper analysis of opposing views in our items, where appropriate.

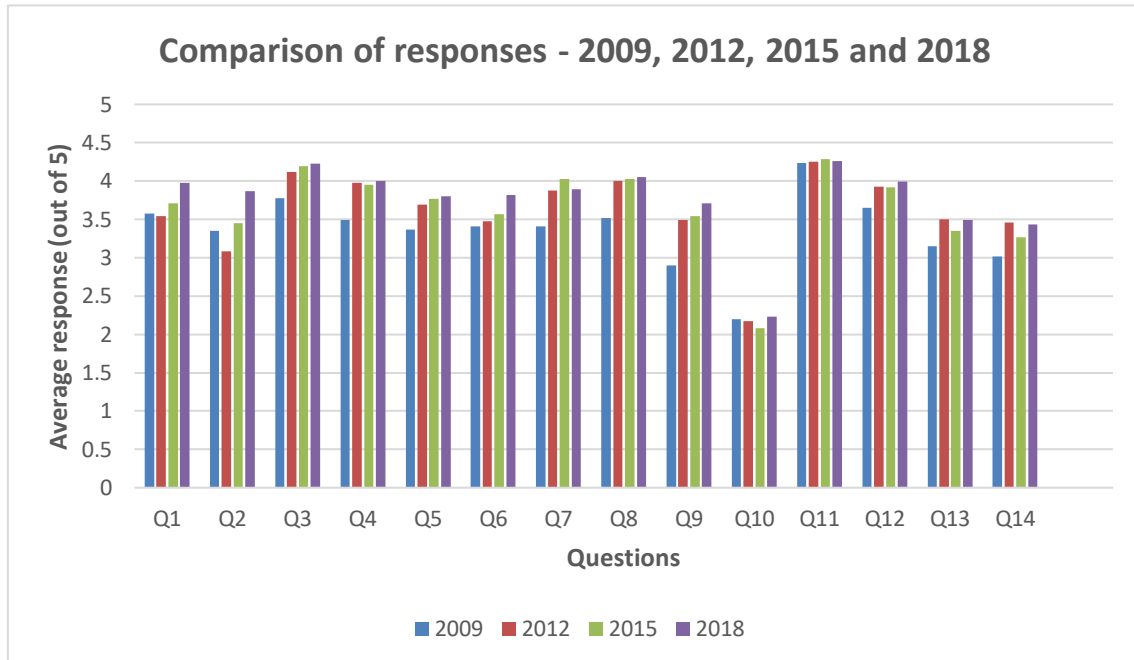
Communication

We aim to:

- include a "what's new" section at the beginning of our fortnightly newsletter with names of new items hyperlinked to help customers go directly to what they are interested in
- routinely provide the online "short form" feedback option to external customers
- align the Public Rulings and Technical Standards processes
- work with Inland Revenue's Information and Intelligence Services to reorganise the tax technical material on Inland Revenue's website.

Response highlights

The graph below shows the results from the 2009, 2012, 2015 and 2018 surveys. We asked you to rate each of 14 questions on a scale of 1 (never) to 5 (always). The graph compares the average rating received by the question in 2018 with the equivalent ratings in 2015, 2012 and 2009. The 2018 responses for each of the 14 questions are shown in detail in the [Appendix](#).



Questions 1, 2, and 6: We were pleased to see increases in the regular use of our items and their usefulness and relevance for you and your clients.

Questions 3, 4, and 5: We have made slight improvements in the areas of:

- demonstrating sound technical thinking, research and analysis
- making impartial decisions and considering all arguments and views
- making our items easy to understand and apply.

Of particular note is the shift upwards in the percentage of responses from the “sometimes” category to the “usually” and “always” categories from internal respondents.

Question 7: There was a slight decrease in perceptions that our items remove uncertainty and improve compliance. We will continue to try to include more borderline examples where appropriate.

Question 8: You told us that we have maintained our focus on producing items that are clearly presented and formatted. We intend to continue our focus on improving the clarity and brevity of our items.

Question 9: The survey shows an increased level of satisfaction with the timeliness of our items. In particular, we continually try to decrease the time between external consultation and publication of our items as we know that if this period extends out it can create uncertainty for taxpayers and advisers.

Questions 10, 11 and 12: As was the case in previous surveys, consultation is still highly valued by you. Further, your responses suggest that our 4- to 6-week timeframes for consultation is adequate. We were pleased to see a slight increase in the average response for submissions made. We will make it easier for externals to provide feedback to us by routinely including the online “short form” feedback option.

Questions 13 and 14: There were increases in satisfaction with how we communicate through the consultation process and consider feedback. This was particularly true of internal respondents. We will continue to include analysis of opposing views in our items where appropriate.

Further survey information

In addition to the 14 questions discussed above, we also asked you about:

- how you access our public items
- the best things you like about our service
- the areas where we need to improve
- whether we should issue more public items
- the overall rating of our service.

We have set out the main themes from your responses in each of those areas below. Additionally, we have summarised the further comments you provided on how we could improve our products and processes. Finally, we show a high-level breakdown of the organisations that you work for.

Accessing public items

Most of you preferred the Public Consultation email or e-newsletter for hearing about and accessing consultation drafts and finalised items. About a third of you preferred Inland Revenue’s website or the *Tax Information Bulletin* which is available online as a PDF on the website. We will continue to support multiple ways of accessing public items.

The best things about our service

We were very pleased to receive positive feedback on the items we produce and the way we go about producing them. Although we acknowledge there is still room for further improvement, recurring themes in the responses were about:

- Brevity / clarity / relevance
- Certainty / compliance
- Communication

These themes were also evident in the 2015 survey. Here is a sample of your comments:

Your comments

"They are well laid out with the basis for the view usually well documented, even if you don't agree with it!"

"Clear and easy to understand."

"More certainty for us and clients."

"Having a CIR's position on various matters which is available publicly."

"They value my feedback and are willing to discuss the issues with me after the feedback is given."

"Transparency of what is on the work programme and the indicative timeframes. Great team of people who are always happy to talk about items / submission points."

The areas where we need to improve

The two main areas in which you suggested we needed to improve, from most to least important, were:

- brevity, clarity and relevance
- communication.

Your two main concerns regarding brevity, clarity and relevance were:

- the length and accessibility of items
- that examples tended to deal with scenarios where the outcome was clear cut rather than scenarios with less clear outcomes.

We have noted above several recommendations that we hope will improve the brevity, clarity and relevance of our items and will continue to focus on recommendations made in earlier surveys.

Comments about communication concerned the ability to self-select topics to be notified about and improvements to the technical area of Inland Revenue's website. We are aiming to make improvements to our fortnightly newsletter to help you go directly to the topics you are interested in. We will also be working with Inland Revenue's Information and Intelligence Services to improve the website.

Here is a sample of your comments:

Your comments

"I think they are a bit long winded. I wonder if all the detail of how they got to the position is really needed - most of us want a clear answer and a brief understanding of why that is the answer. I often find the examples used only cover obvious situations but leave no guidance on the more complex or contentious situations. We don't need guidance on obvious situations."

"The executive summary is a bit too long sometimes. The contents sometimes try to avoid the "too hard basket" scenarios, which reduce the usefulness of the item."

"Make it more readable and easier to understand."

"Sometimes the explanations need to be less focused on the Taxation Specialists and more on the general public /small business operators."

"Better indexing and search capability via IRD website."

"Allow recipients of notifications to self-select topics they wish to be notified about."

Inland Revenue should issue more public rulings and statements

About half of you thought we should issue more rulings and statements provided we are sufficiently resourced to do so without compromising quality. And half of you thought we already issue the right number of public rulings and statements.

Overall rating of our service

Your responses show a slight decrease in the overall rating of our service. However, the percentage of you rating the service as a 4 (very good) or 5 (excellent) increased from 45% in 2009 to 59% in 2012 to 63% in 2015 to 65% in 2018. Conversely, the percentage of you rating the overall service as 1 (poor) or 2 (acceptable) has returned to similar levels seen in 2009 and 2012.

The results in the table below are also shown graphically on page 1.

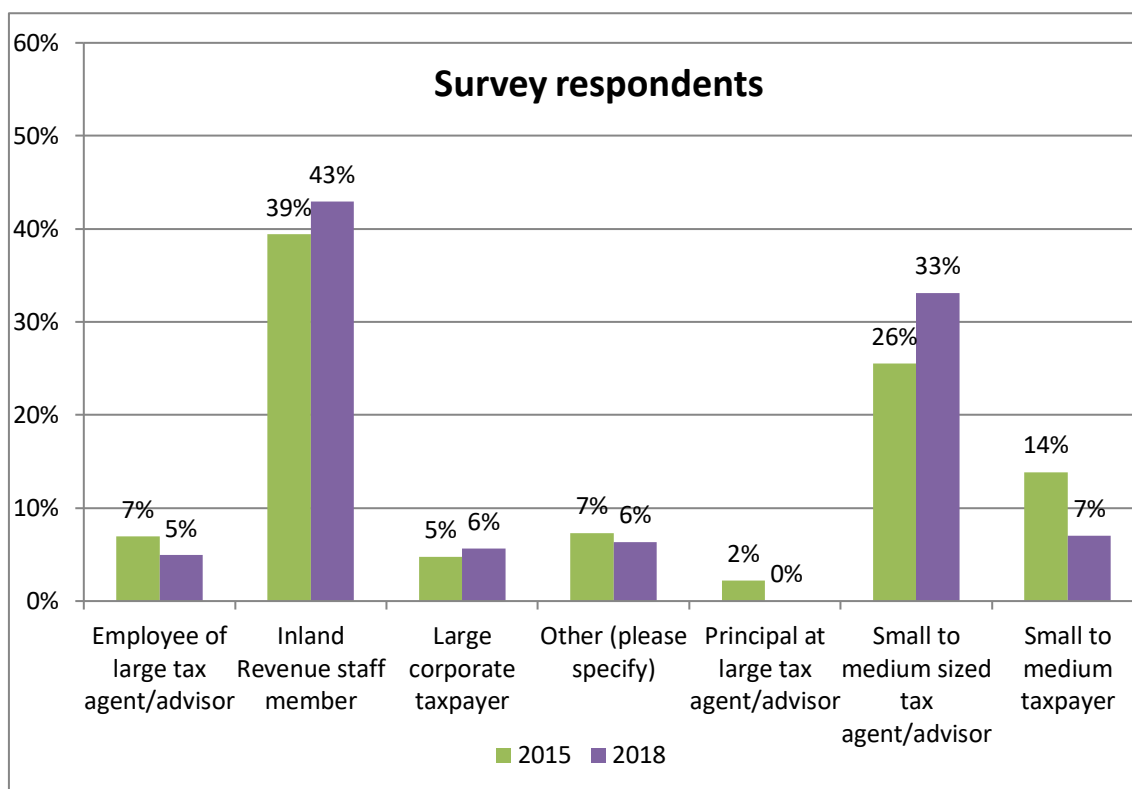
Year	Rating (%)				
	Poor	Acceptable	Good	Very good	Excellent
2018	1	11	23	46	19
2015	1	7	28	49	14
2012	1	10	30	52	7
2009	2	12	41	38	7

Further comments to help us improve our products and processes

You suggested that Public Rulings and Technical Standards apply a consistent approach to consultation. We will continue our work to align our processes and ensure this is as seamless as possible for submitters to and users of our material.

Details of survey respondents

The 2018 survey showed a similar organisation profile for respondents to the 2015 survey if the small to medium sized taxpayer and small to medium tax agent/advisor are considered together. While the split between Inland Revenue staff members and external survey respondents was 39:61 in 2015, this changed to 43:57 in 2018.



Conclusion

Conducting the customer feedback survey for the fourth time has been a worthwhile exercise. It has again provided Public Rulings, and now Technical Standards, with useful information regarding the current situation and how it has evolved since 2009. The 2012, 2015 and 2018 surveys have allowed Public Rulings to see if the changes we have made have had the desired impact. For the most part it appears they have. It is clear the 2018 results will again assist us in continuing to improve our products and services.

Appendix: Responses to questions 1 to 14

		1 Never	2 Rarely	3 Sometimes	4 Usually	5 Always	Total
Q1. Items produced by the Public Rulings and Technical Standards units are useful to me and/or my clients	Number	0	3	32	72	35	142
	%	0%	2.1%	22.5%	50.7%	24.7%	100%
Q2. Items produced are used by me in my work	Number	1	5	42	57	37	142
	%	0.7%	3.5%	29.6%	40.1%	26.1%	100%
Q3. Items produced demonstrate sound technical thinking, research and analysis	Number	0	2	15	73	52	142
	%	0%	1.4%	10.6%	51.4%	36.6%	100%
Q4. Items produced reflect impartial decision making and consider all arguments and viewpoints	Number	0	4	26	78	34	142
	%	0%	3%	18%	55%	24%	100%
Q5. Items produced are easy to understand and apply	Number	0	3	40	81	18	142
	%	0%	2.1%	28.2%	57%	12.7%	100%
Q6. Items produced are relevant to my, or my clients' tax situations	Number	1	2	45	68	26	142
	%	0.7%	1.4%	31.7%	47.9%	18.3%	100%
Q7. Items produced remove uncertainty and improve compliance	Number	1	4	34	73	30	142
	%	0.7%	2.8%	24%	51.4%	21.1%	100%
Q8. Items produced are clearly presented and formatted	Number	0	5	16	88	33	142
	%	0%	3.5%	11.3%	62%	23.2%	100%
Q9. Items produced are completed in a timely manner	Number	0	10	40	73	19	142
	%	0%	7%	28.2%	51.4%	13.4%	100%
Q10. I have provided comments on consultation drafts	Number	47	35	44	13	3	142
	%	33.1%	24.6%	31%	9.2%	2.1%	100%
Q11. Having the opportunity to comment on consultation drafts is desirable	Number	4	6	14	43	75	142
	%	2.8%	4.2%	9.9%	30.3%	52.8%	100%
Q12. The usual consultation period of 4 to 6 weeks is adequate to think about issues and provide comment	Number	4	3	12	95	28	142
	%	2.8%	2.1%	8.5%	66.9%	19.7%	100%
Q13. When I provide comments, you communicate well with me during and after the consultation process	Number	18	9	36	43	36	142
	%	12.6%	6.3%	25.4%	30.3%	25.4%	100%
Q14. I feel my feedback has been appreciated and fairly considered	Number	21	6	39	43	33	142
	%	14.8%	4.2%	27.5%	30.3%	23.2%	100%