



## Public Statements Service Customer Survey 2021

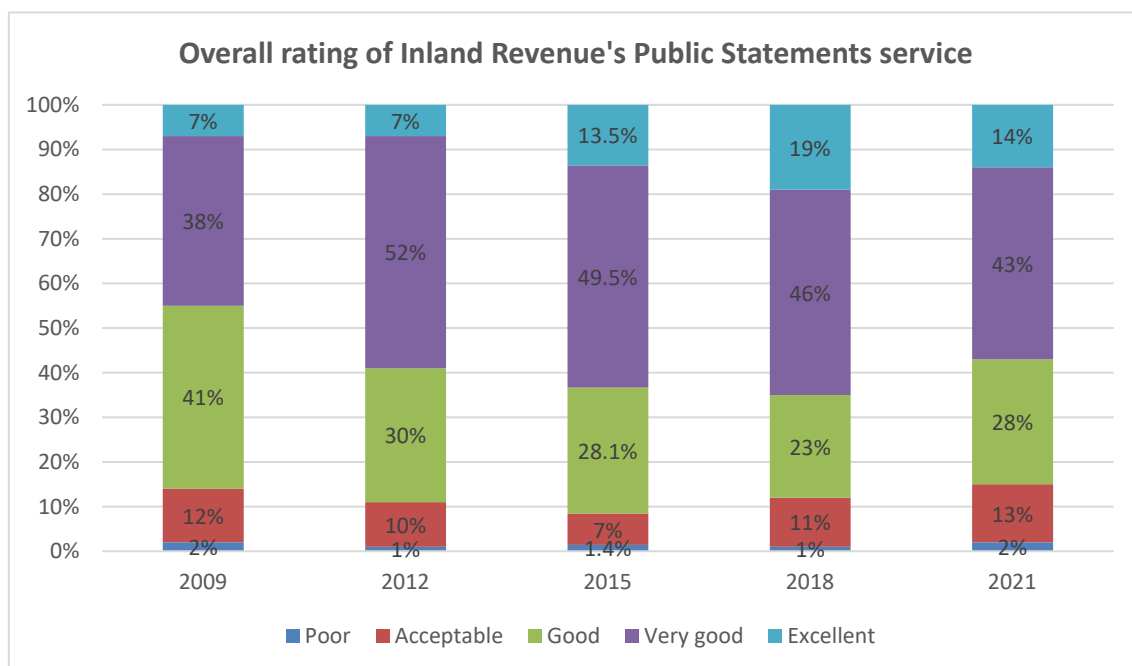
### Context

From 4 October to 14 October 2021, Public Rulings and Technical Standards (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, 2015 and 2018.

### Response rate

Thank you to everyone who took part in our survey. The number of responses received was up from 142 in 2018 to 284 in 2021 (but still below the 350 responses in 2015). Overall satisfaction with the service remains high with 85% of respondents rating the service as good or better. However, this is a small drop from 88% in the 2018 survey and a slight trend down from earlier surveys. (The results in the graph below are also shown in a table on page 8).



### Improvements to our service since the 2018 survey

After analysing the results of the 2018 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. It is disappointing to see a decrease in satisfaction overall but pleasing to see our continued focus on improving our items' presentation (making things simpler and easier to understand), our efforts to improve our timeliness around getting items advanced and finalised and the attention we give to our consultation process, have resulted in improved scores.

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:

- the use of fact sheets to accompany draft items and/or as a final product to accompany the finalised item.
- the use of appendices for legal analysis where appropriate.
- ensuring diagrams and flow charts are increasingly part of the summary section to assist customers.

### **Relevance**

We have made progress on engagement with the work setting process. We have strengthened our internal connections to better align with Inland Revenue's areas of focus and priorities. Externally, we routinely ask for suggestions for the work programme and consult directly with industry groups to identify items for the work programme. 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 to Inland Revenue 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 a new "highlights" space on the home page of the Tax Technical website. We use this to advise when consultations are about to close and provide other tax technical updates.

### **Highlights from the 2021 survey**

As noted earlier, there has been a 3% decrease in the overall rating since 2018. There has however been an average increase of 1.6% in positive responses ("sometimes", "usually", "always"). Areas that improved are:

- items are clearly presented and formatted
- items are completed in a timely manner
- the opportunity to comment on consultation drafts
- our communication during and after consultation

- our consideration of feedback on drafts

Two areas that maintained a high rating across the 2018 and 2021 surveys are:

- relevance and usefulness of our items (98%)
- sound technical thinking (98.5%)

### **Areas of focus from the 2021 survey**

Considering both the scores and the comments, the main areas for focus are:

- continuing to focus on the brevity and clarity of our items
- continuing to focus on ensuring the relevance and usefulness of our items
- how we communicate
- timeliness of and approach to consultation
- enhancements to the survey itself

We have identified specific actions in these areas.

### **Brevity and clarity**

We aim to:

- more routinely provide a fact sheet to accompany our longer or more complex items
- more routinely use appendices for legal analysis where this would improve the readability and layering of the information
- continue to make the summary section of our items more useful
- continue to use diagrams, flowcharts and other visual aids to help people understand our items

### **Relevance and usefulness**

We aim to:

- explore with professional groups how we can broaden participation in identifying work programme items
- explore how we can better align the work programme with Inland Revenue's areas of focus and business priorities eg support compliance campaigns with technical guidance
- continue to involve professional bodies and submitters earlier in the process to ensure that our items cover the issues and circumstances of most relevance to them and include real world examples
- continue to try to include more borderline examples in our items where this is possible plus use "safe harbours" to raise certainty wherever possible
- consider including fuller and deeper analysis of significant opposing views in our items so it is apparent they have been considered and why not agreed to.

## Communication

We aim to:

- continue to encourage and support internal staff to submit on drafts
- explore providing a “short form” feedback option to external submitters
- provide better updates on items that have finished consultation but are yet to be finalised

## Timeliness

We aim to:

- revisit internal consultation and how we do this most effectively
- smooth out consultation so we are not sending too many items for external consultation at once

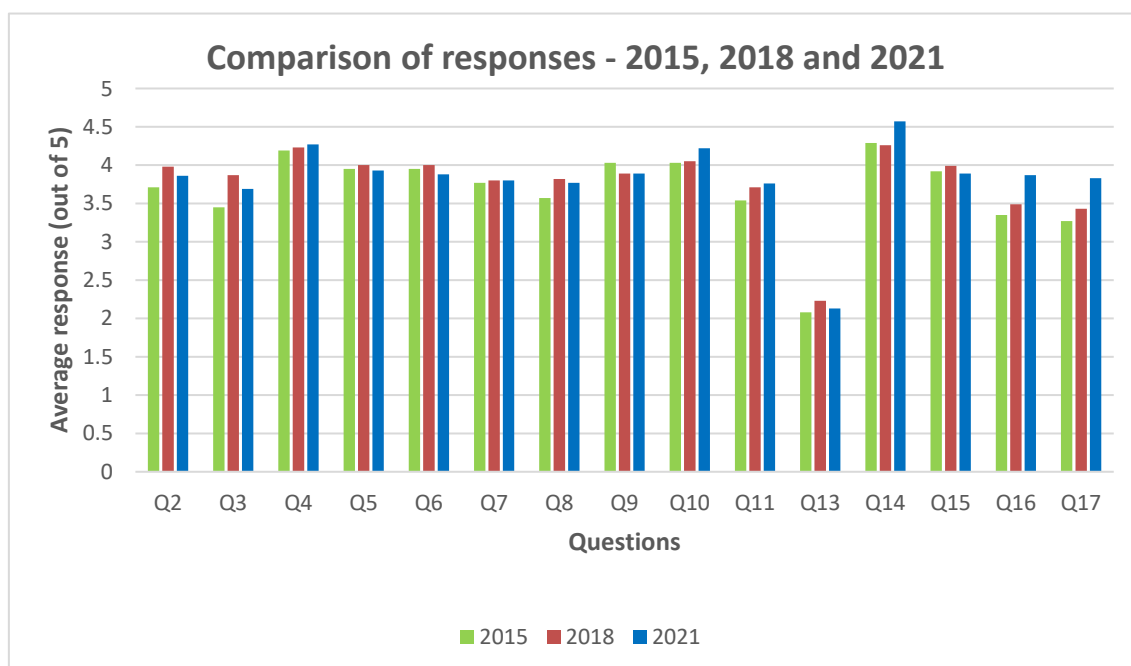
## Survey

For subsequent surveys, we will:

- review the questions to see if the survey might be shortened
- include a guide on time required to complete the survey
- explore whether we can capture partially completed survey responses

## Response highlights

The graph below shows the results from the 2015, 2018 and 2021 surveys. We made a few slight changes to the numbering in 2021 and introduced a N/A (not applicable) option. We asked you to rate each of the questions 2-17 on a scale of 1 (never) to 5 (always) with an option of 6 (N/A). The N/A responses were removed and the graph represents the 1 to 5 average ratings as in the past surveys. The 2021 responses for each of the 15 questions are shown in detail in the [Appendix](#).



It should be noted due to renumbering and splitting a past year question that combined both impartial decision making, and the consideration of all arguments and viewpoints into two questions, the previous year's results are the same for Q5 and Q6.

**Questions 2, 3, and 8:** For many years, the relevancy of our items has been an area identified by Public Rulings as requiring added effort. Although we still score highly here, it appears from the 2021 results that we need to keep up the focus given less of you have selected "always" useful and more have selected "sometimes" useful.

**Question 4:** You continue to rate us high in demonstrating sound technical thinking, research, and analysis.

**Question 5, 6, and 7:** While still maintaining a good rating, we have seen some small decreases in the areas of:

- impartial decision making
- considering all arguments and views
- making our items easy to understand and apply.

Of note there has been a small increase in the number of external respondents telling us we are rarely or never impartial.

**Question 9:** We continue to maintain a good rating in removing uncertainty and improving compliance, but you have told us to provide more borderline examples in our items.

**Question 10:** You continue to rate us highly on presentation and format. We expect that this response may reflect the new templates we are using for our items following the launch of our tax technical website. We intend to continue our focus on improving the clarity and brevity of our items.

**Question 11:** The survey shows we are maintaining our level of satisfaction with the timeliness of our items. Your feedback does tell us we need to keep you informed of progress on items consulted on but not yet completed, particularly when there have been delays.

**Questions 13, 14 and 15:** As was the case in previous surveys, you value the opportunity to consult on draft items and the timeframes for responding are about right most of the time. We do however need to work on introducing easier methods for you to provide feedback to us.

**Questions 16 and 17:** There were significant increases in satisfaction with our communication during and after the consultation process and that you feel your feedback is appreciated and fairly considered. We will continue to improve how we inform you of items consulted on but not yet finalised.

## Further survey information

In addition to the 15 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

This is now in two parts.

Question 18 asked you where you liked to hear and read about consultation drafts and finalised items. Multiple places could be selected. Question 19 (a new question) then asked you to select 1 place you preferred to hear and read about consultation drafts and finalised items.

63% of you prefer the Public Consultation notification emails with links to the items on our tax technical website.

65% of external respondents and 58% of internal respondents chose this option.

## 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 improvement, recurring themes in the responses were about:

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

These themes were also evident in the 2018 survey. Here is a sample of your comments:

### Your comments

"well written, nicely presented. Summaries are generally good, particularly on the very long items." (External respondent)

"Clear, concise and well-researched." (External respondent)

"The guidance provided by these statements is great. They provide certainty and direction for both staff and the public. The examples within the statements are particularly helpful." (Internal respondent)

"It gives notifications about the various consultations and finalised statements considered and published by IR. Majority of the issues covered are very topical and relevant. The statements themselves are a good form of reference point to refer to clients in instances where they disagree" (External respondent)

## The areas where we need to improve

Even though we received positive comments about the relevance, brevity and clarity of our items, these remain the areas where we also need to continue to improve.

A recurring comment was about including examples closer to the line – grey areas – with more of a focus on practical examples.

This was also a theme from comments in 2018.

You also told us:

- we need to engage more with practitioners who operate “in the real world”
- to use plain English and reduce the length of items

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

Here is a sample of your comments:

### Your comments

“Try to get more precise. Incorporate broader views of the law - i.e. Public Statements only incorporate an analysis of law, if there was more of a practical “what does this mean in practice” part to the statements this would be helpful - so the advice is more of a “one stop shop” for a particular topic.” (External respondent)

“Moving away from black and white examples and also having some “grey area” or trickier ones too.” (External respondent)

“Creating documents which can be clearly understood by professionals and general taxpayers.” (Internal respondent)

“Real life examples, practical solutions.” (External respondent)

“More input from small business that operate in the real world.” (External respondent)

“Focuses on more important areas where there is much uncertainty and less on very minor issues.” (External respondent)

“Reducing the number of words, [use] plain English with clear statements that cannot be misunderstood.” (Internal respondent)

## Inland Revenue should issue more public rulings and statements

45% of you thought we should issue more rulings and statements provided we are sufficiently resourced to do so without compromising quality. This is up 2% from the 2018 result.

55% answered "No" compared to 43% in 2018. It should be noted only 3% did not offer an answer compared to 14% in 2018 that didn't know or provided an answer other than yes or no.

At this stage there are no plans to increase the number of items – the focus will continue to be on working on the most relevant topics.

## Overall rating of our service

As noted earlier, overall 85% of you rated the service as positive – i.e., either good, very good or excellent. This figure represents a small decrease from 88% in 2018 (91% in 2015 and 89.3% in 2012) and reflects a trending down overall. There was a corresponding increase of 2% of you who considered the service to be only "acceptable" and a 1% increase in those rating the service as "poor".

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

Year	Rating (%)				
	Poor	Acceptable	Good	Very good	Excellent
2021	2	13	28	43	14
2018	1	11	23	46	19
2015	1	7	28	49	14
2012	1	10	30	52	7
2009	2	12	41	38	7

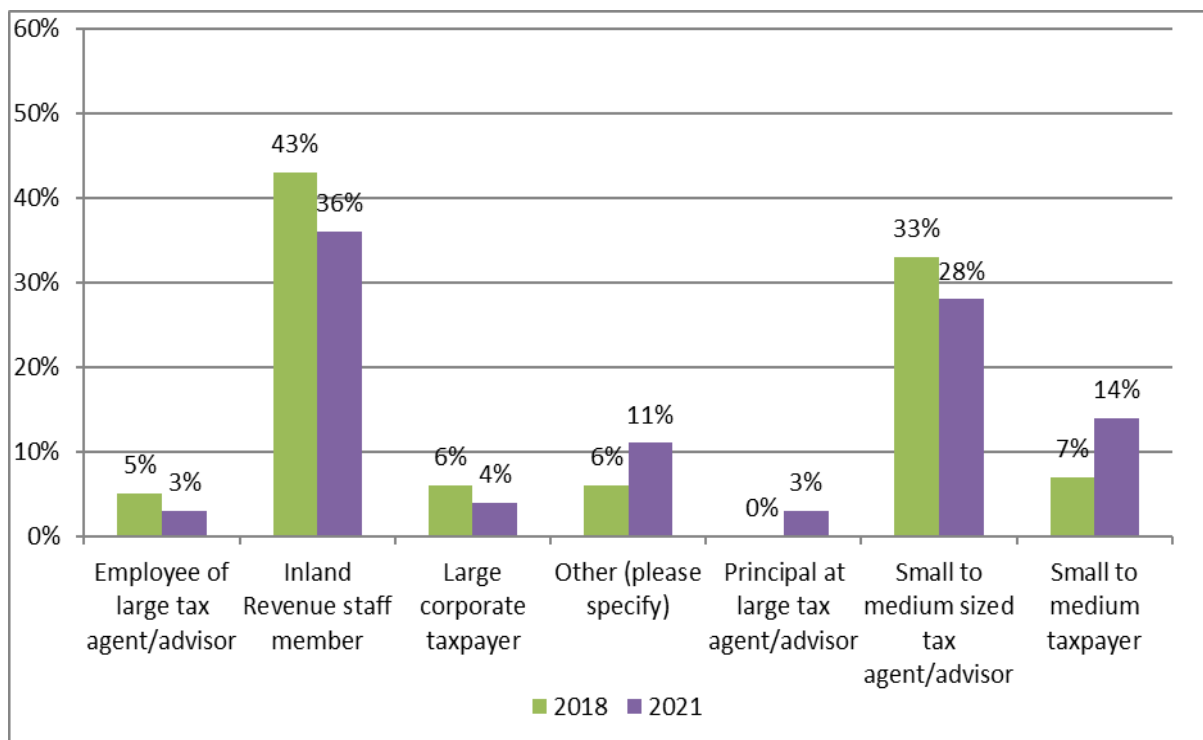
## Details of survey respondents

In terms of the profile of respondents, the 2021 survey shows a different mix from the 2018 survey.

The number of Inland Revenue staff has decreased 7% and small to medium tax agents/advisors has decreased 5%. The "small to medium taxpayer" group has gone up 7% and the "other" category has gone up 5%.

While there has been some shift in the groups responding, the large taxpayers, agents and advisor's group has remained fairly constant as has the small to medium sized taxpayers, agents, and advisor group.





## Conclusion

Conducting the customer feedback survey for the fifth time has been a worthwhile exercise. It has again provided Public Rulings and Technical Standards with useful information regarding the current situation and how it has evolved since 2009. The 2012, 2015, 2018 and 2021 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. The 2021 results will again assist in continuing to improve our products and services.

The standout aspects of the feedback were that you really value the consultation process (and thought that had improved) but the items would be more useful if they addressed grey areas essentially through including more real-world examples.

## Appendix: Responses to questions 2 to 17

		1 Never	2 Rarely	3 Sometimes	4 Usually	5 Always	6 N/A	Total
Q2. Items produced by the Public Rulings and Technical Standards units are useful to me and/or my clients	Number	1	4	87	114	60	16	282
	%	0%	1%	31%	41%	21%	6%	100%
Q3. Items produced are used by me in my work	Number	6	23	94	71	74	14	282
	%	2%	8%	33%	25%	27%	5%	100%
Q4. Items produced demonstrate sound technical thinking, research, and analysis	Number	1	3	29	127	113	9	282
	%	0%	1%	11%	45%	40%	3%	100%
Q5. Items produced reflect impartial decision making	Number	2	16	47	139	67	11	282
	%	1%	6%	16%	49%	24%	4%	100%
Q6. Items produced consider all arguments and viewpoints	Number	1	9	59	151	48	13	281
	%	0%	3%	21%	54%	17%	5%	100%
Q7. Items produced are easy to understand and apply	Number	2	11	61	167	34	6	281
	%	1%	4%	22%	59%	12%	2%	100%
Q8. Items produced are relevant to me or my clients tax situations	Number	0	8	82	119	41	33	283
	%	0%	3%	29%	42%	15%	11%	100%
Q9. Items produced remove uncertainty and improve compliance	Number	2	12	51	158	52	7	282
	%	1%	4%	18%	56%	19%	2%	100%
Q10. Items produced are clearly presented and formatted	Number	0	6	28	140	102	6	282
	%	0%	2%	10%	50%	36%	2%	100%
Q11. Items produced are completed in a timely manner	Number	1	15	65	140	37	24	282
	%	0%	5%	23%	50%	13%	9%	100%
Q13. I have provided comments on consultation drafts	Number	90	67	75	20	3	28	283
	%	32%	24%	26%	7%	1%	10%	100%
Q14. Having the opportunity to comment on consultation drafts is desirable	Number	3	7	17	48	193	15	283
	%	1%	3%	6%	17%	68%	5%	100%
Q15. Your usual consultation period of 4 to 6 weeks is adequate to think about issues and provide comment	Number	3	8	46	155	43	27	282
	%	1%	3%	16%	55%	15%	10%	100%
Q16. When I provide comments, you communicate well with me during and after the consultation process	Number	9	10	19	68	46	131	283
	%	3%	4%	7%	24%	16%	46%	100%
Q17. I feel my feedback has been appreciated and fairly considered	Number	3	15	39	66	49	110	282
	%	1%	5%	14%	24%	17%	39%	100%