



Inland Revenue
Te Tari Taake

Tax Technical Guidance

Customer survey

November 2024



Tax Technical Guidance Customer Survey

About the survey

The Tax Counsel Office and Technical Standards produce guidance on technical tax issues. The guidance includes:

- questions we've been asked
- interpretation statements
- public rulings
- standard practice statements, and
- operational statements.

Every three years customers are surveyed to gauge how well the guidance is meeting their needs. The survey covers:

- the quality of the guidance
- the usefulness of the guidance
- the ease of finding the guidance
- the effectiveness of the consultation process, and
- the overall perceptions of the guidance.

Tax Technical Guidance Customer Survey

About the survey results

The survey was sent to tax agents and others who might normally be interested in our guidance. The survey was conducted throughout November 2024, closing on 4 December. There were 71 responses, a significant drop from previous years.

The structure of the survey was changed to give respondents more balanced response options—Never, Rarely, Sometimes, Usually, and Always. Previous surveys responses were adjusted to maintain comparability.

Never ● Rarely ● Sometimes ● Usually ● Always ●

A new Maturity Rating has been applied across the survey results. It is a 4 Star system providing readers with a quick visual assessment of where we have come from, and where we are now, compared to our desired state. The diagram shows that in order to get 4 stars, more than 95% of respondents had to state that we were “usually” or “always” doing the desired behaviour.

4 STAR Maturity Rating	
Overall%	Stars
>95%	4
90-95%	3.5
85-90%	3
80-85%	2.5
70-80%	2
60-70%	1.5
40-60%	1
20-40%	0.5
<20%	0

$$\text{Overall \%} = \frac{\text{Sum(Usually + Always)}}{\text{Sum (All - N/A)}}$$

Results summary – 4 star maturity rating

Overall results and improvements since 2021 survey

	2021	2024
The guidance demonstrates sound technical thinking, research and analysis	★ ★ ★ ☆	★ ★ ★ ★
The guidance impartially considers all arguments and view points	★ ★ ☆ ☆	★ ★ ★ ☆
The guidance is easy to understand and apply	★ ★ ☆ ☆	★ ★ ☆ ☆
The guidance is clearly presented	★ ★ ★ ☆	★ ★ ★ ☆
The guidance is relevant	★ ☆ ☆ ☆	★ ☆ ★ ☆
The guidance removed uncertainty	★ ★ ☆ ☆	★ ★ ☆ ☆
It is easy to find guidance		★ ☆ ☆ ☆
Topic overviews are helpful		★ ★ ★ ☆
Consultation period of 6 weeks is appropriate	★ ★ ☆ ☆	★ ★ ☆ ☆
Communication after submission	★ ★ ☆ ☆	★ ★ ★ ☆
Submission was appreciated and considered fairly	★ ☆ ☆ ☆	★ ☆ ★ ☆
Overall rating	★ ★ ★ ☆	★ ★ ★ ☆

Overall rating



How did we do overall?

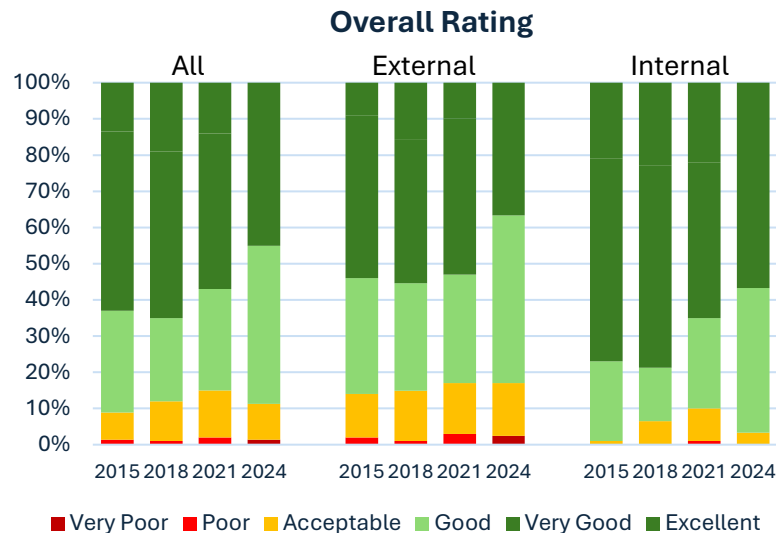
We are pleased that nearly 90% of respondents rated our service as “good”, “very good” or “excellent”. The 2024 overall result is largely consistent with 2021 and earlier surveys.

Highlights include receiving 3.5 or 4 star ratings on:

- The guidance demonstrates sound technical thinking, research and analysis
- The guidance impartially considers all arguments and view points
- The guidance is clearly presented
- We communicated well with submitters
- Submitters felt we appreciated and considered fairly their submissions

Some areas for improvement are :

- Ensuring guidance is easy to understand and apply
- Ensuring guidance is easy to find
- Managing consultation timelines



Areas of focus from the 2021 survey

Following the 2021 survey, the following areas were identified for improvement:

Area of focus	How we did
Continuing focus on brevity and clarity of guidance	<p>A small gain with guidance being easier to understand and apply but more progress is needed in addressing the core needs of some readers. There continues to be room for improvement.</p> <p>Brevity continues to be a challenge with length of items still an issue. Respondents continue to request more flowcharts and examples within the body of the items, and for examples to address more real-life situations.</p>
Continuing focus on the relevance and usefulness of guidance	<p>Our 2024 result is the best result for relevance and usefulness across all previous surveys. Over 80% of respondents scored this question 'usually' or 'always'.</p>
Better communication	<p>Our best survey result overall with over 90% of respondents scoring our communication with submitters after consultation as being 'usually' or 'always' well communicated with.</p>
Managing consultations	<p>Our public consultation period of 6 weeks is generally supported. However, we need to focus on the timing, concurrency, and complexity of consultation items when releasing items and setting closing dates.</p>
Enhancing the survey itself	<p>While respondents were not asked about the survey itself, improvements were made to reduce the repetitiveness of questions and the functionality of the survey.</p>

Areas of focus going forward

What we will work to improve

Continuing areas of focus	
Ensure guidance is easy to understand and apply	Continue developing fact sheets. Continue focus on plain English, use of visual aids and examples. Promote techniques for reducing length of guidance.
Ensure guidance removes uncertainty	Focus on ensuring guidance is not only easier for tax agents to understand, but also for their clients.
Make guidance easier to find	Improve the customer experience of finding the right guidance on the Tax Technical website.
New areas of focus	
Topic overviews	Develop further opportunities for new topic overviews and make them easier to find.
Managing consultation timelines	Consider opportunities for streamlining consultation and better managing the consultation process.
Relevance	Improve relevance of guidance through robust work programme setting – to make sure guidance is being prepared on the right issues.