



Participating Advisor reviews

Strengthen tax governance.
Reduce Inland Revenue scrutiny.
Stay in control.

As an Inland Revenue (IR) accredited Participating Advisor, KPMG helps businesses strengthen tax governance and proactively manage tax risk using IR-approved methodologies.

Who is eligible?

Organisations with NZ\$30m+ annual revenue or 50+ employees.

What it covers

Independent reviews of key tax processes and controls under IR's Participating Advisor Framework covering:

- Tax governance policies
- GST processes and controls
- Employment tax processes and controls
- FBT processes and controls

Benefits for clients

1

Replace or narrow IR activity

A review may reduce or replace IR's review/audit activity for up to four years in the reviewed areas.

2

More control over time and cost

The scope and timing is agreed upfront, providing greater control and cost certainty than an IR-led audit.

3

Operational improvement

We identify practical opportunities to strengthen controls and improve efficiency, not just compliance.

4

Proactive management of errors and penalties

If we find any errors, they can be managed strategically and proactively, while mitigating risk of penalties.



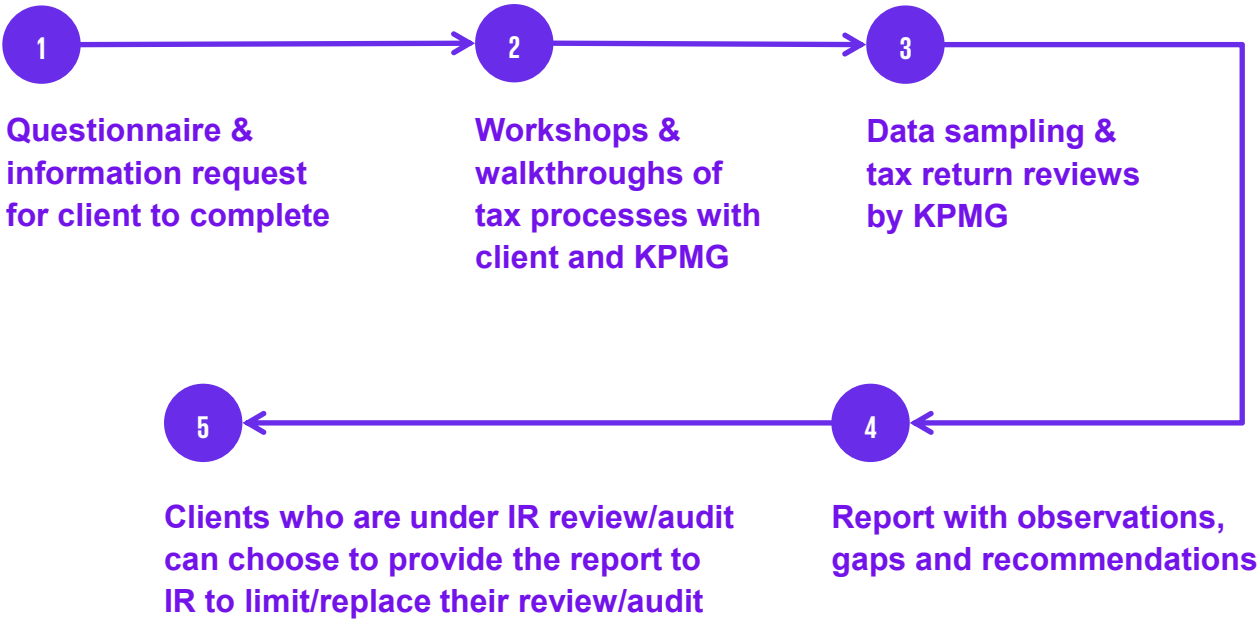
© 2025 KPMG, a New Zealand Partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

When to get a review

Proactive: Demonstrate best-practice governance, request a Participating Advisor review to test the effectiveness of processes and controls, and reduce your risk profile.

Responsive: If selected for IR review/audit, request a Participating Advisor review to replace or limit IR’s review in defined areas.

How a typical review works



Typical client time: 2–4 hours per review type.



Get in touch

Contact your usual KPMG advisor or:



Edwina Ma
Partner
Tax
Email



Peter Scott
GST Partner
Tax
Email



Geng Zheng
GST Director
Tax
Email



Nick Cooke
People Services Lead
Tax
Email

