



Participating Advisor
Transparent tax governance

Deloitte is proud to be an approved Participating Advisor for GST, FBT, Payroll and Tax Governance reviews



What is a Participating Advisor review?

An initiative that aligns a Deloitte tax review with Inland Revenue's intervention so **it can be presented and used to satisfy Inland Revenue.**

The review remains **valid for four years** provided there are no significant organisational changes.

Who can undertake a participating advisor review?

A company or a group of companies with more than **50 employees** or more than **\$30M turnover.**

Do I have to be issued with an audit notification or receive a review request from Inland Revenue?

No, you may choose to **participate voluntarily** in a review as part of good tax governance. The findings can then be used in the future if Inland Revenue commence a review or audit, however it is up to you whether or not you want to share it with Inland Revenue.

What does the process involve?

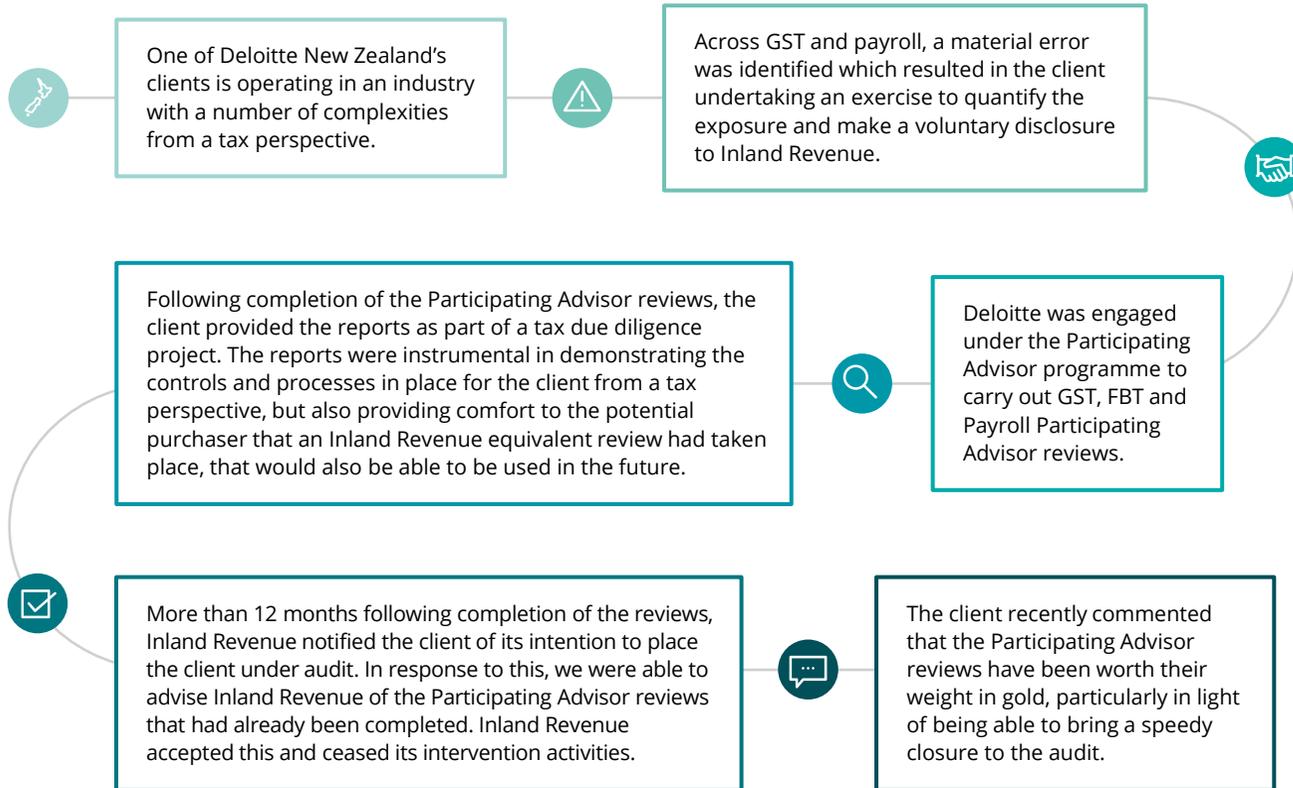
- **Subject matter experts** collaborate with you using a tailored questionnaire and undertake a workshop to understand systems and processes.
- A traffic light report highlights the **key risks and opportunities and empowers your people** to move forward with confidence.
- You retain the report, and **you decide whether you would like to present it to Inland Revenue** or go through their normal review process.

What are the benefits?

- **Reduced time pressure** – there is often time pressure once Inland Revenue contacts you, however Deloitte can fit in with you and your timeframe.
- **A living document** – actions taken from review findings are included to show remediation steps.
- **Expertise on hand** – subject matter expertise.
- **Voluntary Disclosures** – penalty reduction where an audit has not commenced.
- **M&A** – great for presenting in a due diligence to show governance and low risk.
- **Traffic light report** – both risks and opportunities identified.

Participating Advisor Success Story

Inland Revenue's Participating Advisor programme is a pioneering example of how tax authorities can work with professional services firms to promote tax governance and compliance.



Want to know more?

Deloitte has been working alongside Inland Revenue to help develop the programme, and now our clients have the unique opportunity to be part of this world leading programme.

If you would like to find out more, please contact one of our team members below, or your usual Deloitte advisor.

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