The Changing Environment

Inland Revenue has become more active in recent times, with the government pressing for more revenue collection and media and public attitudes hardening against perceived corporate tax avoidance. This is expected to intensify in the coming years.

In our experience, Inland Revenue is:
- requesting more information from businesses
- conducting more audits
- moving more matters to formal disputes, including litigation.

All tax issues are coming under more audit scrutiny, with particular attention being paid to international tax issues. As Inland Revenue gets better at risk assessment and shares more information with other tax authorities, there is an increased potential for more active tax adjustments, with a commensurate increase in the potential for tax disputes.

New Zealand is not alone. KPMG’s International Global Tax Benchmarking Survey 2016 confirms that behaviour is changing among tax authorities worldwide. Feedback suggests that executives are finding today’s tax administrations increasingly difficult to deal with.

Source: KPMG International 2016
Our services in a nutshell

KPMG’s national team of specialists has extensive experience assisting organisations resolve tax disputes, whilst maintaining an effective working relationship with Inland Revenue. We assist with all aspects of tax disputes, including:

1. Assessing uncertain tax positions and filing strategies
2. Preparation and filing of voluntary disclosures and section 113 requests
3. Management and advice in respect of contentious risk reviews and audits
4. Responding to information requests and advice in respect of preserving privilege and tax advice non-disclosure rights
5. Time-bar waiver requests
6. Management of and advice in respect of the statutory disputes process
7. Undertaking settlement negotiations and mitigation of penalties.

95% of tax disputes considered by the Disputes Review Unit went in favour of the Commissioner. KPMG’s Tax Disputes team can help prevent, manage and resolve tax disputes.
Who we are

Bruce Bernacchi
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Bruce has over 20 years’ experience as a tax professional. He re-joined KPMG in 2016 (where he spent the first seven years of his career), having previously been a partner in one of NZ’s major law firms and following a 10 year career as a senior tax executive with GE.

Bruce brings a great mix of technical skills, commercial acumen and a focus on explaining complex tax issues to clients in a clear and straightforward manner. Having spent a number of years in industry, Bruce understands the importance of delivering client service excellence and strives to achieve this with all of his clients.

Andrew Tringham
Senior Manager
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Andrew has over 9 years’ experience in helping clients with a range of complex and high value tax matters and disputes. Andrew has worked alongside leading tax counsel conducting all aspects of the statutory disputes process and litigated tax and related issues before New Zealand Courts at various levels.

Prior to joining KPMG New Zealand, Andrew worked in KPMG’s London office and was involved in tax litigation in most UK courts, from the Tax Tribunal and Crown Courts, to the Supreme Court of the United Kingdom and the Court of Justice of the European Union.