

Important Inland Revenue Consultation: Recognition of Bookkeepers in the Tax System

The significant consultation released by Inland Revenue could help shape the future recognition and regulation of bookkeepers within New Zealand's tax system.

The consultation proposes a number of legislative changes relating to tax intermediaries, including several proposals that directly impact the bookkeeping profession, and the important role bookkeepers play in supporting businesses, clients and tax compliance across Aotearoa New Zealand.

For the bookkeeping sector, this represents an important and timely development.

What is being proposed?

The consultation includes several key proposals relevant to professional bookkeepers, including:

- The creation of a formal “bookkeepers” category within Part 7B of the Tax Administration Act
- Replacing the current 10-client rule with a requirement for membership of an approved professional body
- Proposed changes relating to digital service providers and access to Inland Revenue systems
- A stronger focus on integrity, professional standards and accountability for intermediaries operating within the tax system

These proposals signal growing recognition of the distinct contribution bookkeepers make within the wider tax and business environment.

Why this matters for the bookkeeping profession

For many years, [ICNZB](https://www.icnzb.org.nz) has advocated for stronger professional recognition of bookkeepers, including clear standards, professional pathways and a stronger voice in regulatory and industry discussions.

This consultation is an important opportunity to ensure future legislation properly reflects the practical role professional bookkeepers play in supporting:

- Small businesses
- Tax compliance
- Accurate financial record keeping
- Client education and support
- The integrity of New Zealand's tax system

Recognition within legislation also has the potential to strengthen public confidence in qualified and professional bookkeepers operating across the sector.

ICNZB preparing formal submission

[The Institute of Certified NZ Bookkeepers \(ICNZB\)](#) is currently preparing a formal submission on behalf of the profession.

The submission will focus on ensuring any future framework recognises bookkeepers fairly, practically and appropriately, while supporting:

- Professional standards
- Ethical conduct
- Client confidence
- Appropriate access to Inland Revenue services and systems

Members encouraged to make individual submissions

ICNZB also strongly encourages members and professional bookkeepers to consider making their own individual submissions.

Practical, real-world feedback from working bookkeepers is extremely valuable to the consultation process. Submissions do not need to be lengthy or highly technical. Inland Revenue is seeking informed perspectives from those working directly with clients and businesses every day.

Bookkeepers may wish to comment on:

- Their experience as a professional bookkeeper
- The value they provide to clients and small businesses
- How access to Inland Revenue systems supports their work
- Any concerns regarding barriers, compliance obligations or unintended consequences
- The importance of professional recognition, standards and ethical conduct
- The role ICNZB membership and certification plays in supporting professionalism across the sector

Consultation details

Submissions close on 12 June 2026.

You can read the consultation document here:

[Tax Intermediaries Consultation Document](#)

Submissions can be emailed to: policy.webmaster@ird.govt.nz

Helping shape the future of bookkeeping in New Zealand



This consultation represents a genuine opportunity for bookkeepers to help shape the future of the profession in New Zealand.

Bookkeepers play an essential role in supporting businesses, clients, and the integrity of the tax system. It is important that this contribution is properly understood, recognised and reflected in future policy settings.

The more professional bookkeeper voices Inland Revenue hears during this consultation process, the stronger and more informed the outcome will be for the profession.