

Meeting: IESBA
Meeting Location: New York
Meeting Date: September 18 – 22, 2023

Agenda Item

9

Tax Planning and Related Services

Objective of Agenda Item

1. To consider the significant comments raised by respondents in the February 2023 Exposure Draft (ED), [Proposed Revisions to The Code Addressing Tax Planning And Related Services](#), and the Task Force's responses to those comments.
2. To provide input and direction to the Task Force on its proposed revisions to the ED.

Task Force Members

3. The Task Force comprises:
 - Jens Poll, IESBA Member, Task Force Chair
 - Sanjiv Chaudhary, IESBA Member
 - Laurie Endsley, Vice Chair
 - Andrew Mintzer, IESBA Member
 - Channa Wijesinghe, IESBA Member

Activities since June 2023 Board Meeting

4. At its June 2023 meeting, the IESBA received a high-level overview of significant comments raised in the comment letters submitted by respondents to the ED.
5. The Task Force held a 3-day in-person meeting in July and two virtual meetings in August. During the meetings, the Task Force considered all comments from respondents, discussed the way forward, and developed revisions to the proposals in the ED in response to the ED comments.

Discussion with IESBA CAG

6. At the CAG's meeting on September 11, 2023, the Task Force Chair and staff presented the significant matters raised by respondents to the ED and the Task Force's key proposed revisions to the ED. The Task Force Chair will provide a summary of the CAG Representatives' feedback during the Board meeting.

Matters for Consideration

7. Agenda Item **9-A** comprises:
 - The analysis of the significant comments provided in the comment letters;

- The Task Force's responses to the main issues raised by respondents; and
 - The Task Force's proposals regarding revisions to the ED arising from the significant issues raised by the commenters.
8. Agenda Items **9-B** and **9-C** set out the proposed revisions to the ED based on the Task Force's proposals presented in Agenda Item **9-A**.

Next Steps

9. Subject to the outcome of the IESBA's discussion in September and the Q4 outreach, the Task Force plans to seek the Board's approval of the final provisions at the December 2023 IESBA meeting.

Material Presented

For Discussion

Agenda Item 9-A	Summary of Significant Comments on ED and Task Force Proposals
Agenda Item 9-B	Proposed Revised Section 380 (Mark-up from ED)
Agenda Item 9-C	Proposed Revised Section 280 (Mark-up from ED)
Agenda Items 9-D.1 – 9-D.1.14	Compilation of Significant ED Comments by Questions

Action Requested

10. IESBA members are asked to:
- (a) Consider the significant comments raised by respondents to the ED and the Task Force's proposals in Agenda Item **9-A**; and
 - (b) Provide input and direction to the Task Force.