

**Meeting:** IESBA

**Meeting Location:** Hybrid

**Meeting Date:** March 14- 16, 2022

## Agenda Item 7

### Tax Planning and Related Services

#### Objectives of Agenda Item

1. To provide feedback on the Tax Planning Task Force's (TPTF) preliminary consideration of:
  - (a) Matters relating to the ethical behavior expected of professional accountants (PAs) performing tax planning and related services (TP); and
  - (b) The framework to guide their ethical judgments and actions when providing such services.

#### Task Force

2. Members:
  - Jens Poll, Chair, IESBA Member
  - Sanjiv Chaudhary, IESBA Member
  - Laurie Endsley, IESBA Member
  - Andrew Mintzer, IESBA Member
  - Channa Wijesinghe, IESBA Member

#### Activities Since Last IESBA Discussion in December 2021

3. The TPTF met three times in Q1 2022 to discuss the matters under consideration in the project and to prepare the agenda material for this meeting.
4. The TPTF Chair will present the key matters under consideration at the March 2022 IESBA Consultative Advisory Group (CAG) meeting. The TPTF Chair will highlight the key comments received from the CAG during the March 2022 Board meeting.
5. During April 2022, the TPTF plans to hold a series of global virtual roundtables to gather feedback from stakeholders on the key matters under consideration in the project.

#### Action Requested

6. IESBA members are asked to provide input on the matters covered in **Agenda Item 7-A**.

#### Material Presented

Agenda Item 7-A Tax Planning and Related Services: Presentation

**Next Steps**

7. At the June 2022 IESBA meeting, the TPTF anticipates presenting a summary of stakeholder feedback from the global roundtables and detailed issues and proposals for the Board's consideration.