IESBA International Ethics Standards Board for Accountants®

529 Fifth Avenue, New York, NY 10017
T + 1 (212) 286-9344 F +1 (212) 286-9570
www.ethicsboard.org

Meeting:	IESBA
Meeting Location:	Nashville
Meeting Date:	September 12-16 2022

Agenda Item

3

Tax Planning and Related Services

Objective

1. To consider a first draft of the proposed new sections addressing tax planning and related services, and related conforming amendments to the Code.

The proposed texts in **Agenda Items 3-B – 3-D** are to be read in conjunction with the issues paper in **Agenda Item 3-A.** The Task Force welcomes any advance comments and drafting suggestions **on Agenda Items 3-B** – **3-D** via email at: Carla.vijian@ethicsboard.org by Thursday September 8, 2022.

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 June 2022 IESBA Meeting

3. The Task Force met in-person in July 2022 to develop the agenda materials for this meeting, which include the first draft of the proposed new sections to the Code.

4. The Task Force subsequently met via video conference in August 2022 to finalize the agenda materials.

5. The Task Force Chair will brief the IESBA Consultative Advisory Group (CAG) on the main outcomes of the April 2022 global roundtables, and present the proposals at the September 6, 2022 CAG meeting. The Task Force Chair will report back the main feedback from the CAG at the September Board meeting.

Next Steps

6. Subject to the Board's feedback on the Task Force's views and proposals, the Task Force will present the draft Exposure Draft for the Board's consideration with a view to approval at the December 2022 IESBA meeting.

Action Requested

7. IESBA members are asked to:

   (a) Consider the matters for IESBA consideration in **Agenda Item 3-A**; and

   (b) Provide feedback on the first-read draft in **Agenda Items 3-B – 3-D**.

Material Presented

Agenda Item 3-A	Issues Paper
Agenda Item 3-B	Proposed Section 380
Agenda Item 3-C	Proposed Section 280
Agenda Item 3-D	Proposed Conforming Amendments (Marked Up from Extant Code)