

Meeting: IESBA CAG

Meeting Location: New York

Meeting Date: September 11, 2023

Agenda Item

D

Tax Planning and Related Services

Objective of Agenda Item

1. To discuss significant matters arising from responses to the February 2023 Exposure Draft (ED), [*Proposed Revisions to The Code Addressing Tax Planning And Related Services*](#).¹
2. To obtain Representatives' views on the Task Force's responses and revised proposals.

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

Project Status and Timeline

4. During February 2023, following the issuance of the ED, the Tax Planning Task Force (TPTF) held a series of global webinars to inform stakeholders of the key proposals in the ED. Representatives of the TPTF also participated in a few outreach activities to raise awareness of the proposals in the ED.
5. Following the closing of the consultation period, at the June 2023 IESBA meeting, the TPTF reported the key feedback received from respondents to the ED and presented its preliminary views and reactions ([Agenda Items 6](#) of the June 2023 meeting).
6. At its September 2023 meeting, the IESBA will consider the Task Force's revised proposals, considering input from the September 2023 CAG meeting.
7. The project timeline anticipates the IESBA's approval of the proposed sections at its December 2023 meeting.

Format of the Session

8. During the meeting, the Task Force Chair, Prof. Jens Poll, and IESBA Principal, Ms. Carla Vijian, will outline the significant matters respondents raised on the ED. **Agenda Item D-1** summarizes the key issues and describes the TPTF's responses and proposals.

¹ The Appendix lists the respondents to the ED as of August 31, 2023.

Matters for CAG Consideration

9. Representatives are asked for views on the matters for consideration in **Agenda Item D-1**.

Material Presented

For Discussion

Agenda Item D-1 Presentation Slides: Tax Planning and Related Services

For Reference

Agenda Item D-2 Proposed Section 380 (Marked Up to ED)

Agenda Item D-3 Proposed Section 280 (Marked Up to ED)

Appendix

List of Respondents to the Tax Planning and Related Services Exposure Draft

(Note: No members of the Monitoring Group responded to the ED.)

#	Abbrev.	Respondent	Region
Regulators and Audit Oversight Authorities			
1.	IRBA	Independent Regulatory Board for Auditors	MEA
2.	TPB	Tax Practitioners Board, Australia	AU/NZ
National Standard Setters			
3.	APESB	Accounting Professional & Ethical Standards Board	AU/NZ
Professional Accountancy Organizations			
4.	AICPA	American Institute of Certified Public Accountants	NA
5.	ACCA	Association of Chartered Certified Accountants	GLOBAL
6.	CAANZ	Chartered Accountants Australia and New Zealand	AU/NZ
7.	AE	Accountancy Europe	UK/Europe
8.	CPAAu	CPA Australia	AU/NZ
9.	CPAC	Chartered Professional Accountants Canada	NA
10.	CAI	Chartered Accountants Ireland	Europe
11.	EFAA	European Federation of Accountants and Auditors for SMEs	Europe
12.	HKICPA	Hong Kong Institute of Certified Public Accountants	AP
13.	IBRACON	Instituto dos Auditores Independentes do Brazil	SA
14.	ICPAU	Institute of Certified Public Accountants of Uganda	MEA
15.	ICAEW	Institute of Chartered Accountants in England and Wales	Europe
16.	ICAI	Institute of Chartered Accountants of India	AP
17.	ICAN	Institute of Chartered Accountants of Nigeria	MEA
18.	ICAS	Institute of Chartered Accountants of Scotland	Europe
19.	IDW	Institut der Wirtschaftsprüfer in Deutschland e.V.	Europe

#	Abbrev.	Respondent	Region
20.	IFA	Institute of Financial Accountants, United Kingdom	Europe
21.	SMPAG	IFAC Small and Medium Practices Advisory Group	GLOBAL
22.	ISCA	Institute of Singapore Chartered Accountants	AP
23.	JICPA	Japanese Institute of Certified Public Accountants	AP
24.	KICPA	Korean Institute of Certified Public Accountants	AP
25.	MIA	Malaysian Institute of Accountants	AP
26.	MIA	Malta Institute of Accountants	Europe
27.	MICPA	Malaysian Institute of Certified Public Accountants	AP
28.	NASBA	National Association of State Boards of Accountancy, U.S.	NA
29.	NBA	Royal Netherlands Institute of Chartered Accountants	Europe
30.	NCCPAP	National Conference of CPA Practitioners, New York, U.S.	NA
31.	PICPA	Pennsylvania Institute of Certified Public Accountants, U.S.	NA
32.	PAAB	Public Accountants and Auditors Board, Zimbabwe	MEA
33.	SAICA	South African Institute of Chartered Accountants	MEA
34.	SOCPA	Saudi Organization for Chartered and Professional Accountants	MEA
35.	TFAC	Thailand Federation of Accounting Professions	AP
36.	WPK	Wirtschaftsprüferkammer, Germany	Europe
Other Professional Organizations			
37.	ETAF	European Tax Adviser Federation	Europe
38.	TIHK	Taxation Institute of Hong Kong	AP
39.	IBA	Tax Committee of International Bar Association	GLOBAL
Accounting Firms			
40.	BDO	BDO International Limited	GLOBAL
41.	DTTL	Deloitte Touche Tohmatsu Limited	GLOBAL

Tax Planning and Related Services
IESBA CAG Meeting (September 2023)

#	Abbrev.	Respondent	Region
42.	EYG	Ernst & Young Global Limited	GLOBAL
43.	KPMG	KPMG Limited	GLOBAL
44.	MO	Mo Chartered Accountants (Zimbabwe)	MEA
45.	PKF	PKF (Durban)	MEA
46.	Price Bailey	Price Bailey, United Kingdom	Europe
47.	PwC	PricewaterhouseCoopers International Limited	GLOBAL
48.	RSM	RSM International	GLOBAL