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International Ethics Standards Board for Accountants (IESBA)
Attn. Mr. Ken Siong

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Submitted via the IESBA website

Subject: IESBA Request for Input: ED Tax Planning and related services

Date	Re	Our ref	Attachment	Direct dial nr
May 25, 2023	IESBA ED Tax planning and related services	MD	-	+31 88 496 0254

Dear Mr. Siong,

The NBA welcomes the opportunity to respond to the Exposure Draft Tax planning and related services.

We are pleased to note that with this ED, IESBA addresses public concerns about tax avoidance and the role of advisors, including professional tax advisors, in this regard.

In addition to the response of Accountancy Europe we would like to add a comment.

The proposed revisions to the code are mainly focused on the individual accountant. As it is common that accountants and tax advisors are working together (through legal entities or partnerships or network) we recommend that IESBA also addresses this matter. It is possible that via association, an accountant will be seen as providing tax advise (effectively not provided by the accountant but by the tax advisor) not in line with the Code. This situation specifically applies to tax advise provided to clients of the associated party not being a client of the accountant. This situation could be seen as an extension (or in line with) "Request for Specific Comments 11"

For further information on this letter, please contact Martijn Duffels via e-mail at m.duffels@nba.nl.

Yours sincerely,
NBA, Royal Netherlands Institute of Chartered Accountants,

Signed by

Anton Dieleman
Chair of the Dutch Ethics and Assurance
Standards Board

Royal Netherlands
Institute of Chartered
Accountants

