

**Meeting:** IESBA  
**Meeting Location:** New York  
**Meeting Date:** September 16-19, 2019

## Agenda Item

# 4

### Tax Planning and Related Services

#### Objective of Agenda Item

1. To consider and agree the proposed Terms of Reference for the Tax Planning and Related Services Working Group.

#### Working Group

2. Members:
  - Jens Poll, IESBA, Member, Chair
  - Sanjiv Chaudhary, IESBA Member
  - Robert Juenemann, IESBA Member
  - Andrew Mintzer, IESBA Member

#### Working Group Activities

3. The Working Group (WG) met in person in June 2019 to develop its draft Terms of Reference. The WG subsequently liaised via email to finalize the agenda material for this Board meeting.
4. The WG Chair will present the draft Terms of Reference at the September 9, 2019 CAG meeting and will brief the Board on any advice received from the CAG.

#### Material Presented

Agenda Item 4A      Draft Terms of Reference

#### Action Requested

5. IESBA members are asked to:
  - (a) Provide views on the proposed scope and focus of, and approach to, the WG's work; and
  - (b) Agree the WG's Terms of Reference in **Agenda Item 4A**.