

**Meeting:** IESBA CAG  
**Meeting Location:** New York, USA  
**Meeting Date:** September 9, 2019

## Agenda Item

# B

### Tax Planning and Related Services

#### Objectives of Agenda Item

1. To receive an update on the Tax Planning Working Group's initial discussions and to obtain Representatives' input on the Working Group's proposed Terms of Reference; and
2. To receive an update from Alta Prinsloo, IFAC Executive Director, on the development of a proposed Good Practices Guide for professional accountancy organizations on the topic of professional conduct in relation to taxation.

#### Working Group Activities

3. The Working Group (WG) met in person in June 2019 to develop its draft Terms of Reference.
4. The WG will present the draft Terms of Reference at the September 16-19, 2019 IESBA meeting for the IESBA's consideration and agreement.

#### Matters for CAG Consideration

5. Representatives are asked for:
  - (a) Views on the proposed Terms of Reference for the WG, including the scope and focus of, and approach to, the WG's work; and
  - (b) Views on, or reactions to, the proposed IFAC Good Practices Tax Guide.

#### Material Presented

Agenda Item B1      Draft Terms of Reference

The draft IFAC Good Practices Tax Guide will be distributed as a supplement to the CAG under separate cover.