

Meeting: IESBA
Meeting Location: Hybrid
Meeting Date: November 30–December 3, 8 & 16, 2021

Agenda Item 10

Tax Planning and Related Services

Objective of Agenda Item

1. To provide feedback on the Tax Planning and Related Services Task Force's (TPTF) preliminary consideration of the distinctions among the concepts of tax morality, tax justice, tax fairness, and a professional accountant's responsibility to act in the public interest in the context of tax planning.

Task Force

2. Members:
 - Jens Poll, Chair, IESBA Member
 - Sanjiv Chaudhary, IESBA Member
 - Laurie Endsley, IESBA Member
 - Andrew Mintzer, IESBA Member

Activities Since Last IESBA Discussion in September 2021

3. Members of the TPTF met via videoconference in Q4 2021 to begin planning its work on the project and start considering one of the first issues to be addressed, i.e., clarifying the distinctions among the concepts of tax morality, tax justice, tax fairness, and a professional accountant's responsibility to act in the public interest in the context of tax planning.
4. The TPTF Chair briefed the IESBA-National Standard Setters (NSS) liaison group in October 2021 on the TP Working Group's final report and recommendations to the Board in September, as well as the key elements of the project proposal. The TPTF Chair will brief the Board on the input received from the NSS during the December 2021 Board meeting.

Actions Requested

5. IESBA members are asked to provide input on the matters covered in **Agenda Item 10-A**.

Material Presented

Agenda Item 10-A Tax Planning: Tax Morality, Justice, Fairness and Acting in the Public Interest

Next Steps

6. At the March 2022 IESBA meeting, the TPTF anticipates presenting detailed issues for the Board's consideration.