

Meeting: IESBA
Meeting Location: Virtual
Meeting Date: June 9-11, 14 and 25, 2021

Agenda Item 9

Tax Planning and Related Services

Objective of Agenda Item

1. To consider the preliminary report and recommendations of the Tax Planning and Related Services Working Group (TPWG) based on its information gathering and analysis to date.

Working Group

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

Working Group Activities Since Last IESBA Discussion

3. Members of the TPWG met via videoconference in Q2 2021 to continue analysis of information, views and comments collected through research and outreach activities in 2020.
4. The TPWG Chair provided an update on the TPWG's activities to the IESBA CAG and the IESBA-National Standard Setters (NSS) liaison group in May 2021. The draft minutes of the CAG discussion are included in **Agenda Item 9-B**.
5. The TPWG Chair will highlight the key comments received from the CAG and NSS during the June 2021 Board meeting.

Action Requested

6. IESBA members are asked to provide feedback to the following questions:
 - (a) Does the preliminary report clearly explain the TPWG's findings and recommendations?
 - (b) Are there any other substantive matters that should be included or further discussed in the report?
 - (c) Are there any other general or specific comments relating to the preliminary report?

Next Steps

7. Taking into account the Board's feedback, the TPWG plans to present its final report and recommendations to the IESBA CAG and the Board in September 2021.

Material Presented

Agenda Item 9-A Tax Planning and Related Services: Preliminary Report

Agenda Item 9-B Draft Minutes of May 2021 IESBA CAG Meeting