

**Meeting:** IESBA  
**Meeting Location:** Virtual  
**Meeting Date:** September 13-17 and 27 2021

## Agenda Item 9

### Tax Planning and Related Services

#### Objectives of Agenda Item

1. To receive the Tax Planning and Related Services Working Group's (TPWG) final report and consider the TPWG's recommendations.
2. To consider and approve a project proposal to develop revisions to the Code addressing the ethical implications for professional accountants in business (PAIBs) and professional accountants in public practice (PAPPs) when they provide tax planning and related services to employing organizations and clients, respectively.

#### Working Group

3. 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

4. The TPWG met via videoconference in Q3 2021 to consider the feedback from the May 2021 IESBA CAG meeting and June 2021 IESBA meeting, and to finalize its report and recommendations to the Board. Based on the final report, the TPWG also developed the project proposal for the Board's consideration.
5. The TPWG Chair will present the final report to the IESBA CAG at its September 2021 meeting. The TPWG Chair will highlight the key comments from the CAG during the September 2021 Board meeting.

#### Action Requested

6. IESBA members are asked to:
  - (a) Consider the final report and recommendations (**Agenda Item 9-A**); and
  - (b) Subject to the Board agreeing the TPWG's recommendations, approve the project proposal (**Agenda Item 9-B**).

**Material Presented**

- Agenda Item 9-A Tax Planning and Related Services: Final Report
- Agenda Item 9-B Tax Planning and Related Services: Project Proposal
- Agenda Item 9-C Supplement – Comments from Standard-Setting Board/IFAC Technical Managers