

2. (untitled)

1. From which perspective are you providing this feedback? [* Required where indicated]

Professional accountant in public practice

Please provide the following contact information:

First Name

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Job Title/Role

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Organization Name (if applicable)

2. In which country or jurisdiction do you or your organization work or serve? (If international, please indicate so; if a region of the world, please indicate which region)

If country, please select country?

Austria

OR if a region of the world, please indicate which region:

OR if international, please indicate by ticking the box:

3. (untitled)

B.1 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

As the extant Code follows a principal based approach in wide areas I do not consider the topic as a priority.

B.2 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

B.3 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

I fully agree with the concerns expressed by SMP. The definition of PIE is too broad as in many jurisdictions very small and simple entities may be considered as a "listed entity" (second alternative). The EU PIE concept is much more convincing although I would prefer also a size factor to be implemented in the EU PIE definition.

Further, the criterion of "compliance with the same independence requirements" is in many cases hard to determine and too vague and should therefore be deleted.

B.4 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

B.5 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

Tax planning, whether aggerssive or not, always causes Independence threats, especially self-review and advocacy threat. Tax planning should be a prohibited service at least for PIEs.

B.6 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

I consider this topic as a priority. Materiality should govern indepenence requirements in all aspects. Exceptions from the materiality approach in rare cases should be well founded.

B.7 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

Communication with TCWG should be solely placed in ISA 260.

B.8 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

Documentation on this topic should be mandatory

B.9 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

4. (untitled)

B.10 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

B.11 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

Definitions and descriptions of terms should be aligned with IAASB's Standards as this causes uncertainty and misinterpretations.

B.12 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

B.13 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

Are there any trends, developments or issues not otherwise covered in this section that you would rank in your top six priorities? If so, please explain why.

Please rank your top six priorities among items B.1 to B.13 above (1 being highest and 6 being lowest).

1. B.6 Materiality
2. B.10 Breach of the Code
3. B.2 Emerging or newer models of service delivery
4. B.3 Concepts of “public interest entity” and “listed entity”
5. B.13 Meaning of public interest in the global context
6. B.5 Tax planning and related services

5. (untitled)

C.1 Do you have any comments on any of the above activities or initiatives? In particular, do you believe any of them should not be a strategic priority for the IESBA and, if so, why? Please be as specific as possible.

C.2 Are there any specific activities or initiatives you believe the IESBA should undertake to promote further adoption and more effective implementation of the Code? If so, please explain why.

6. (untitled)

D.1 Are there any particular matters you believe the IESBA should consider in relation to any one of these pre-existing commitments? Please be as specific as possible and explain your reasoning.

Please prioritize II.6; avoid requirements in the Code directly associated with audit quality such as PS

7. (untitled)

Section E: Any Other Strategic Matters

E.1 Are there any other matters of strategic importance not covered elsewhere in this survey or your earlier responses that you believe the IESBA should consider as it positions the Code for 2025? Please be as specific as possible.

8. (untitled)

3. Please confirm that you have completed all your responses?

Yes