

## AGENDA PAPER

**Item Number:** 12.11  
**Date of Meeting:** 31 January 2011  
**Subject:** Revision of APES 220 *Taxation Services*

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**Action Required**

**For Information Only**

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### Purpose

In accordance with APESB's constitution, an Annual Review of APES 220 was performed in November 2010. This review identified that reference made to the appropriation of tax refunds in paragraph 9.2 of APES 220 can be interpreted in a number of ways making it difficult to discipline Members that have not complied with this mandatory requirement.

### Consideration of Issues

APES 220 makes reference to the appropriation of tax refunds in paragraph 9.2 of the standard. During the 2010 Annual Review process a stakeholder had reported that as it is currently written "appropriate tax refunds" may be interpreted in a number of ways thus making it difficult to discipline a Member who has not complied with this mandatory requirement.

The Board directed staff to edit the text of paragraph 9.2 as follows:

- "A Member in Public Practice shall not use, withhold or otherwise appropriate tax refunds..."

### Staff Recommendation

The Board approve the revised version of APES 220 *Taxation Services* which incorporate this amendment with a revised effective date of 1 March 2011.

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**Date:** 25 January 2011