

## Exposure Draft 02/24: Proposed amendments to APES 220 Taxation Services

Review of Submissions - General Comments  
Exposure Draft 02/24: Proposed amendments to APES 220 Taxation Services

*Note: Specific comments and confidential comments from a regulator relating to Exposure Draft 02/24 are addressed in separate tables/documents. This table excludes minor editorial changes.*

Item No.	Paragraph No. in ED	Respondent	Respondents' Comments	Change made to standard?
1	N/A	CA ANZ	Chartered Accountants Australia and New Zealand ('CA ANZ') appreciates the opportunity to provide comment on above mentioned Exposure Drafts ('EDs') issued by the Accounting Professional and Ethical Standards Board ('APESB'). The EDs propose a new standard to supersede APES 220 Taxation Services ('APES 220') ('ED 02/2024') and amendments to the Code of Ethics for Professional Accountants (including Independence Standards) ('APES 110') addressing tax planning and related services ('ED 03/24').	No
2	N/A	CPAA	CPA Australia is Australia's leading professional accounting body and one of the largest in the world. We represent the diverse interests of more than 173,000 members working in over 100 jurisdictions and regions around the world. CPA Australia has over 30,000 members in public practice in Australia, serving our communities as trusted advisers who provide business advisory, tax, financial planning, reporting, auditing/assurance and insolvency-related services. Our members primarily support the small and medium sized market, and their structures and regulatory requirements are generally similar to those of the larger firms.	No
3	N/A	Deloitte	We appreciate the opportunity to comment on Exposure Drafts 02/24 Proposed Standard APES 220 Taxation Services, and 03/24 Revisions to APES 110 Code of Ethics for Professional Accountants (including Independence Standards) ("the Australian Code") Addressing Tax Planning and Related Services, issued by the Accounting Professional & Ethical Standards Board (APESB) in June 2024 and July 2024 respectively (the EDs).	No
4	N/A	IPA	Thank you for the opportunity to comment on Exposure Draft 02/24. IPA supports the range of proposed amendments to APES 220 <i>Taxation Services</i> to: <ul style="list-style-type: none"> <li>• incorporate proposed Tax Planning and Related Services amendments to APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (APES 110)</li> <li>• incorporate conforming amendments to align with APES 110</li> <li>• update references to APES 320 <i>Quality Management for Firms that provide Non-Assurance Services</i></li> <li>• address matters on the Issues Register relating to confidentiality and supervision arrangements for tax lodgement services.</li> </ul>	No

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5	N/A	CA ANZ	CA ANZ supports the proposed APES 220 and the key requirements and guidance which amend the standard that are listed on Page iii of ED 02/24. We note that many of the proposed changes are to align APES 220 with the recent changes to the International Code of Ethics for Professional Accountants (including Independence Standards) (' <b>International Code</b> ') relating to tax planning and related services.	No
6	N/A	CPAA	CPA Australia supports the proposed amendments to APES 220 Taxation Service. We welcome the alignment of APES 220 Taxation Services with recent revisions to APES 110 Code of Ethics for Professional Accountants (including Independence Standards).	No
7	N/A	Deloitte	We are supportive overall of the amendments proposed by the APESB in this ED, however question the continuing need for APES 220.  Taking into consideration recent additions to the IESBA International Code of Ethics for Professional Accountants (including International Independence Standards) (the International Code) and the proposed changes to the Australian Code incorporating additional ethical requirements when providing tax planning activities or services, together with Australian tax law and regulation containing ethical requirements, including the Tax Agent Services Act 2009 Code of Professional Conduct and expanded Code, and the Large Market Tax Advisor Principles, we ask the Board to consider whether APES 220 could be withdrawn. This would help avoid duplication, reduce potential inconsistencies, and make it simpler for tax practitioners to understand and comply with their ethical requirements.	No
8	N/A	CA ANZ	There is currently significant public focus on our members who provide taxation related services. The Australian Government is proposing several changes to the Tax Practitioners Board's Code of Professional Conduct (' <b>tax code</b> ') to address certain disclosure, notification and governance requirements. Once the proposed amendments to the tax code and to APES 110 are finalised, CA ANZ would encourage the APESB to conduct a review of APES 220 for potential duplication within the standard. We further encourage the APESB to consider the ongoing need for the standard should substantial duplication exist, particularly with regulatory requirements.	No
9	N/A	CA ANZ	<b>Appendix 1</b> provides more information about CA ANZ. Should you have any questions about the matters raised in this submission or wish to discuss them further, please contact Josephine Haste FCA, <a href="mailto:josephine.haste@charteredaccountantsanz.com">josephine.haste@charteredaccountantsanz.com</a>	No
10	N/A	CPAA	If you have any queries please contact Neville Birthisel, Advisor - Regulation and Standards, at <a href="mailto:neville.birthisel@cpaaustralia.com.au">neville.birthisel@cpaaustralia.com.au</a> .	No

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11	N/A	Deloitte	I would be pleased to discuss our comments with members of the APESB or its staff. If you wish to do so, please feel free to contact me via email (maorbea@deloitte.com.au).	No
12	N/A	IPA	If you have any queries with respect to our comments or require further information, please do not hesitate to contact Erik Hopp at <a href="mailto:erik.hopp@publicaccountants.org.au">erik.hopp@publicaccountants.org.au</a> or on 03 8665 3144.	No
13	N/A	CA ANZ	<p>About Chartered Accountants Australia and New Zealand</p> <p>Chartered Accountants Australia and New Zealand (CA ANZ) represents 139,000 financial professionals, supporting them to make a difference to the businesses, organisations and communities in which they work and live. Chartered Accountants are known as Difference Makers. The depth and breadth of their expertise helps them to see the big picture and chart the best course of action.</p> <p>CA ANZ promotes the Chartered Accountant (CA) designation and high ethical standards, delivers world-class services and life-long education to members and advocates for the public good. We protect the reputation of the designation by ensuring members continue to comply with a code of ethics, backed by a robust discipline process. We also monitor Chartered Accountants who offer services directly to the public.</p> <p>Our flagship CA Program, the pathway to becoming a Chartered Accountant, combines rigorous education with mentored practical experience. Ongoing professional development helps members shape business decisions and remain relevant in a changing world.</p> <p>We actively engage with governments, regulators and standard-setters on behalf of members and the profession to advocate boldly in the public good. Our thought leadership promotes prosperity in Australia and New Zealand.</p> <p>Our support of the profession extends to affiliations with international accounting organisations.</p> <p>We are a member of the International Federation of Accountants and are connected globally through Chartered Accountants Worldwide and the Global Accounting Alliance. Chartered Accountants Worldwide brings together members of 15 chartered accounting institutes to create a community of more than 1.8 million Chartered Accountants and students in more than 190 countries. CA ANZ is a founding member of the Global Accounting Alliance which is made up of 10 leading accounting bodies that together promote quality services, share information and collaborate on important international issues.</p> <p>We have a strategic alliance with the Association of Chartered Certified Accountants. The alliance represents more than 870,000 current and next generation accounting professionals across 179</p>	No

Exposure Draft 02/24: *Proposed amendments to APES 220 Taxation Services*

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			<p>countries and is one of the largest accounting alliances in the world providing the full range of accounting qualifications.</p> <p>We employ more than 500 talented people across Australia, New Zealand, Singapore, Malaysia, Hong Kong and the United Kingdom.</p>	

## RESPONDENTS

1	CA ANZ	Chartered Accountants Australia and New Zealand
2	CPAA	CPA Australia
3	Deloitte	Deloitte Touche Tohmatsu
4	IPA	Institute of Public Accountants