

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

Review of Submissions - Specific Comments
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Note: General 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.	1.2	IPA	IPA also supports the proposed effective date of 1 July 2025, with earlier adoption permitted.	No
2.	1.7	IPA	Other Matter We note that paragraph 1.7 of APES 220 states that “the Standard is not intended to detract from any responsibilities which may be imposed by law or regulation”. Consistent with this objective, in order to ensure consistency between APES 220 and the <i>Tax Agents Services Act 2009</i> (TASA) ecosystem, including Ministerial Directions which may be issued from time-to-time, APESB should undertake periodic reviews of APES 220 to ensure requirements align with the legislative framework applicable to registered BAS/tax practitioners.	No
3.	3.12	CPAA	The proposed changes to paragraph 3.12, which enable Members to determine the appropriateness of informing the Client, Employer or relevant third party of a legal, regulatory or professional duty or right to disclose, with which they have complied, are particularly welcome.	No
4.	5.2	Deloitte	With respect to paragraph 5.2, we suggest amending “tax planning activities or services” to “tax planning and related activities or services” to align with the wording used in APES 110.	Yes, Para 5.2
5.	5.3	CPAA	Additionally, the clarification in paragraph 5.3 that Members are not precluded from assisting their Client or Employer to remediate or rectify a tax planning arrangement that lacks a credible basis, or from providing other Taxation Services to the Client or Employer, is welcomed.	No

RESPONDENTS

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