

21 April 2026

Mr Andrew Orme
Chief Executive Officer
Tax Practitioners Board
GPO Box 1620
SYDNEY NSW 2001

Via Email: tpbsubmissions@tpb.gov.au

Dear Andrew,

TPB Consultation on Exposure Draft TPB Information Sheet TPB(l) D62/2026 *The use of Artificial Intelligence and the Code of Professional Conduct*

Accounting Professional & Ethical Standards Board Limited (APESB) welcomes the opportunity to make a submission on the Tax Practitioners Board's (TPB) consultation on the Exposure Draft TPB Information Sheet TPB(l) D62/2026 *The use of Artificial Intelligence and the Code of Professional Conduct*.

Registered tax practitioners who are members of the three major professional accounting bodies: Chartered Accountants Australia and New Zealand (CA ANZ), CPA Australia and the Institute of Public Accountants (IPA) must comply with APESB pronouncements including [APES 110 Code of Ethics for Professional Accountants \(including Independence Standards\)](#) (APES 110), [APES 220 Taxation Services](#) (APES 220) and [APES 320 Quality Management for Firms that provide Non-Assurance Services](#) (APES 320).. Therefore, APESB and TPB must continue to provide cohesive and coordinated materials to inform and guide the expected professional and ethical behaviours of those individuals who provide taxation services.

Review of Exposure Draft

APESB is supportive of the TPB's proposed information sheet. Given the increasing use of artificial intelligence (AI), APESB is of the view that the draft Information Sheet will be an important resource for registered tax practitioners to understand and comply with their obligations in the TPB Code when using AI in the provision of tax services.

APESB welcomes the reference to APES 110 in the draft information sheet. This will assist registered tax practitioners who are also members of a professional accounting body in better understanding how their existing professional obligations align with the TPB Code and in identifying additional professional and ethical obligations that may arise when using AI. We note the current reference is to the Technology Amending Standard. Since the Amending Standard was issued, some of the relevant paragraphs have been amended by subsequent Amending Standards. Accordingly, we recommend that reference be made to the [Compiled Code \(July 2025\)](#), as well as to the link to the Technology Amending Standard.

We also acknowledge that the principles in paragraph 22 of the TPB's proposed information sheet D62/2026 relating to the need to obtain permission from each client prior to divulging client information to a third party are aligned with requirements and guidance in [APES 305 Terms of Engagement](#) (APES 305) relating to the use of outsourced services or cloud computing. Specifically, paragraphs 3.5–3.7 of APES 305 (refer to Appendix 1 to this letter)

APESB Technical Alert

APESB also notes that in October 2025, we released a Technical Alert addressing [The ethical use of artificial intelligence by professional accountants](#).

The Technical Alert is consistent with the information in the TPB's proposed information sheet and emphasises that accountants must continue meeting their ethical obligations under the Code when using AI.

The Technical Alert outlines key ethical considerations, including:

- Be mindful of the extent of its use and avoid undue reliance on or undue influence from AI, which can hallucinate and present convincing but inaccurate answers;
- Remain responsible for the analysis, the underlying professional judgement, and the outcomes of the professional activity;
- Having an inquiring mind to critically assess and verify any information used or produced, which includes AI-generated information;
- Supervise and review the use of AI; and
- Making appropriate disclosures of the use of AI.

Concluding Comments

We trust you find these comments useful in your deliberations. If you wish to discuss this further or require additional information, please contact APESB's Chief Executive Officer, Channa Wijesinghe, at channa.wijesinghe@apesb.org.au.

Yours sincerely



The Hon. Peter Garling RFD, SC
Chairman

Appendix 1 – Extract of APES 305 *Terms of Engagement*

Utilising Outsourced Services or Cloud Computing

- 3.5. Utilising **Outsourced Services** or **Cloud Computing** in the provision of **Professional Services** to a **Client** impacts the amount of risk associated with the **Professional Service** being delivered and the management of the **Client's Confidential Information**. **Members in Public Practice** should refer to APES GN 30 *Outsourced Services* to determine whether a service is an **Outsourced Service** (which may include **Cloud Computing**) and for guidance in relation to professional and ethical obligations in respect of **Outsourced Services**.
- 3.6. Where a Member in Public Practice will utilise Outsourced Services in the provision of Professional Services to a Client, the Member shall document and communicate the details of the Outsourced Service Provider, the geographical location of where the Outsourced Services will be performed and the nature and extent of the Outsourced Services to be utilised.**
- 3.7. Where a **Member in Public Practice** will utilise **Cloud Computing** in the provision of **Professional Services** to a **Client** which is not an **Outsourced Service**, the **Member in Public Practice** should document and communicate to the **Client** the details of the **Cloud Computing** provider, the geographical location of where the **Cloud Computing** will be provided and how the **Client's Confidential Information** will be stored.