

## AGENDA PAPER

**Item Number:** 15  
**Date of Meeting:** 29 January 2014  
**Subject:** Annual Review of APES 220 *Taxation Services*

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**Action Required**       **For Discussion**       **For Information Only**

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### Purpose

In accordance with APESB's constitution an annual review of APES 220 *Taxation Services* needs to be performed to identify and resolve issues identified by stakeholders.

### Background

Refer attached Annual Review Report.

### Consideration of Issues

APESB Technical Staff have completed the following procedures to identify any issues associated with this Standard:

- Consulted with the Professional Bodies to identify whether Members or other stakeholders have raised any issues with the Professional Bodies in respect of APES 220;
- Reviewed the APESB Issues Register to identify whether stakeholders have reported any matters in relation to APES 220; and
- Performed an internal technical review of the Standard.

The issues identified as a result of completion of the above procedures have been addressed in the attached Annual Review Report.

### Staff Recommendation

The Board note the Annual Review of APES 220 *Taxation Services*.

### Material presented

Attachment 14(a) Annual Review of APES 220 *Taxation Services*;  
Attachment 14(b) TPB Information Sheet 17 - Code of Professional Conduct - Reasonable care to ascertain a client's state of affairs; and  
Attachment 14(c) TPB Information Sheet 18 – Code of Professional Conduct Reasonable care to ensure taxation laws are applied correctly.

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