

AGENDA PAPER

Item Number: 11.5
Date of Meeting: 16-17 November 2009
Subject: Annual Review of APES 220 *Taxation Services*

Action Required

For Information Only

Purpose

In accordance with APESB's constitution, an annual review of APES 220 needs to be performed in order to identify and resolve any issues identified by stakeholders.

Background

APESB issued APES 220 *Taxation Services* in December 2007 with an effective date of 1 July 2008. APES 220 replaced APS 6 *Statement of Taxation Standards*.

Consideration of Issues

Refer attached Annual Review.

Staff Recommendation

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

Material Presented

- Annual Review of APES 220 *Taxation Services*;
- Comparison of Part 3 of the *Tax Agent Services Act 2009* with APES 110 *Code of Ethics for Professional Accountants* and APES 220 *Taxation Services*;
- ICAA Professional Standards Team note on the Correlation between the Tax Agents Code and Professional Standards.

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Date: 9 November 2009