

Review of Submissions – Specific Comments Table

Exposure Draft 01/19: Revision of APESB pronouncements in relation to proposed revisions to APES 220 *Taxation Services*

Note: General comments relating to ED 01/19 and specific comments for other pronouncements in ED 01/19 are addressed in separate tables. This table excludes minor editorial changes.

Item No.	Paragraph No. in ED	Respondent	Respondents' Comments	Change made to standard?
1	Section 5	IPA	The IPA believes section 5 on Tax Schemes and Arrangements should address the restrictions embedded within promoter penalty provisions of the Tax Act, especially in relation to prohibited conduct.	Yes, Para 5.4 Refer Agenda Item 2(h)

RESPONDENTS

1	IPA	Institute of Public Accountants
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