

2. (untitled)

1. From which perspective are you providing this feedback? [* Required where indicated]

Professional accountant in public practice

Please provide the following contact information:

First Name

Werner

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Job Title/Role

Director

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Organization Name (if applicable)

Questus Incorporated

2. In which country or jurisdiction do you or your organization work or serve? (If international, please indicate so; if a region of the world, please indicate which region)

If country, please select country?

South Africa

OR if a region of the world, please indicate which region:

OR if international, please indicate by ticking the box:

3. (untitled)

B.1 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

I think you are over complicating the issue regarding the code!

B.2 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

The secretarial and taxation service does not threaten independence as the information that has been received is provided by the client in the first place

Ethical implications should be considered at staff member level but the threat there is minimal.

The outsource function is sometimes more value added to the client if done by the firm. As long as the independence is still relevant and applicable there should not be any more over complication of any code than already is.

B.3 Do you have any specific comments on this topic and, in particular, why

this topic should or should not be prioritized?

Yes. As part of the small and medium practice, the independence requirements are disproportionate in circumstances are provided to a small entity within the PIE definition. Please explore other definitions, but please, do not over complicate things, it is already difficult as it is.

B.4 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No comment on CIV's.

B.5 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

Every person has the right to structure his affairs in such a way that the fair amount of tax be paid. If there is an opportunity to minimize that tax liability via an aggressive scheme and it is within the law. Why not!!!
I do not think this will affect ethical behavior of professionals as long as it is within the legal framework.

B.6 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

I think you are trying to overcomplicating things again with the concept of Materiality

B.7 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No comment

B.8 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No comment

B.9 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No comment

4. (untitled)

B.10 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No, the regulators are already over regulating.
Only if the breach of the code is material or there must be some kind of threshold when the breach should be reported to the regulator.

B.11 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No comment

B.12 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No comment

B.13 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No comment

Are there any trends, developments or issues not otherwise covered in this section that you would rank in your top six priorities? If so, please explain why.

Yes. Do not over complicate an already complicated system, rules, regulations and acts.

Please rank your top six priorities among items B.1 to B.13 above (1 being highest and 6 being lowest).

1. B.5 Tax planning and related services
2. B.1 Trends and developments in technology and innovation
3. B.3 Concepts of "public interest entity" and "listed entity"
4. B.2 Emerging or newer models of service delivery
5. B.10 Breach of the Code
6. B.9 Familiarity threat in relation to extant Part C

5. (untitled)

C.1 Do you have any comments on any of the above activities or initiatives? In particular, do you believe any of them should not be a strategic priority for the IESBA and, if so, why? Please be as specific as possible.

No Comment

C.2 Are there any specific activities or initiatives you believe the IESBA should undertake to promote further adoption and more effective implementation of the Code? If so, please explain why.

6. (untitled)

D.1 Are there any particular matters you believe the IESBA should consider in relation to any one of these pre-existing commitments? Please be as specific as possible and explain your reasoning.

NOCLAR should not create a "black list" persons where there were instances of non-compliance which were theoretical or not intentionally or due to lack of knowledge of staff members. etc

7. (untitled)

Section E: Any Other Strategic Matters

E.1 Are there any other matters of strategic importance not covered elsewhere in this survey or your earlier responses that you believe the IESBA should consider as it positions the Code for 2025? Please be as specific as possible.

No. Except for do not over complicate an already complicated system

8. (untitled)

3. Please confirm that you have completed all your responses?

Yes