The 2023 edition of the Code contains the revisions that will become effective in December 2024.

The IESBA Code – Overview of Parts and Sections
As of September 2023

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Complying with the Code, Fundamental Principles and Conceptual Framework
Section 100 Complying with the Code

Section 110 The Fundamental Principles

Section 120 The Conceptual Framework

Part 2
Professional Accountants in Business
Section 200 Applying the Conceptual Framework

Section 210 Conflicts of Interest

Section 220 Preparation and Presentation of Information

Section 230 Acting with Sufficient Expertise

Section 240 Financial Interests, Compensation and Incentives Linked to Financial Reporting and Decision Making

Section 250 Inducements, including Gifts and Hospitality

Section 260 Responding to Non-compliance with Laws and Regulations

Section 270 Pressure to Breach the Fundamental Principles

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International Independence Standards (Parts 4A and 4B)

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Section 430 Actual or Threatened Litigation

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Section 452 Business Relationships

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Section 454 Recent Service with an Audit Client

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Section 540 Long Association of Personnel (Including Partner Rotation) with an Audit Client

Section 600 Provision of Non-Assurance Services to an Audit Client

Section 800 Reports on Special Purpose Financial Statements that Include a Restriction on Use and Distribution (Audit and Review Engagements)

Part 4B
Independence for Assurance Engagements other than Audit and Review Engagements

Section 900 Applying the Conceptual Framework to Independence for Assurance Engagements Other than Audit and Review Engagements

Section 905 Fees

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Section 907 Actual or Threatened Litigation

Section 910 Financial Interests

Section 911 Loans and Guarantees

Section 920 Business Relationships

Section 921 Family and Personal Relationships

Section 922 Recent Service with an Assurance Client

Section 923 Serving as a Director or Officer of an Assurance Client

Section 924 Employment with an Assurance Client

Section 940 Long Association of Personnel with an Assurance Client

Section 950 Provision of Non-Assurance Services to Assurance Clients Other than Audit and Review Engagement Clients

Section 990 Reports that Include a Restriction on Use and Distribution (Assurance Engagements Other

The 2023 edition of the International Code of Ethics for Professional Accountants (including International Independence Standards) (the Code) was issued in September 2023 and incorporates:

- The revisions relating to (a) the definition of engagement team, and (b) group audits. The revisions will become effective for audits of financial statements and audits of group financial statements for periods beginning on or after December 15, 2023.
- A signpost of the expiring “jurisdictional provision” addressing long association of personnel with an audit client. The jurisdictional provision will expire and be no longer available for audits of financial statements for periods beginning on or after December 15, 2023.

In addition, the 2023 edition of the Code contains the IESBA-approved revised definition of a public interest entity (and related provisions) and technology-related revisions that will become effective in December 2024.

Click here to access the Code in PDF and on e-International Standards (eIS).

This document is prepared by the staff of the IESBA and illustrates the sections of the Code that were revised since the 2022 edition:

- Includes the engagement team and group audit revisions to the Code.
- Includes a signpost of the expiring “jurisdictional provision” addressing long association of personnel with an audit client.