

The IESBA® Code – Overview of Parts 1 to 4B and Their Sections

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The 2025 edition of the [International Code of Ethics for Professional Accountants \(including International Independence Standards\)](#) (the Code) was issued in October 2025 and incorporates the revisions relating to tax planning and related services. These revisions became effective for tax planning activities and tax planning services beginning after June 30, 2025.

In addition, the 2025 edition of the Code contains the Sustainability and Using the Work of an External Expert provisions. Except for certain independence provisions relating to value chain, these provisions will become effective December 15, 2026.

[Click here](#) to access the Code in PDF.