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

Volume 1

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Part 1

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

Section 280 Tax Planning Activities

^ **Section 290** Using the Work of an External Expert

Part 3

Professional Accountants in Public Practice

*__Section 300__ Applying the Conceptual Framework

*__Section 310__ Conflicts of Interest

*^ **Section 320** Professional Appointments

Section 321 Second Opinions

Section 325 Objectivity of an Engagement Quality Reviewer and Other Appropriate Reviewers

*__Section 330__ Fees and Other Types of Remuneration

Section 340 Inducements, Including Gifts and Hospitality

Section 350 Custody of Client Assets

*__Section 360__ Responding to Non-compliance with Laws and Regulations

Section 380 Tax Planning Services

^ **Section 390** Using the Work of an External Expert

International Independence Standards (Parts 4A and 4B)

Part 4A

Independence for Audit and Review Engagements

*__Section 400__ Applying the Conceptual Framework to Independence for Audit and Review Engagements

Section 405 Group Audits

*__Section 410__ Fees

Section 411 Compensation and Evaluation Policies

Section 420 Gifts and Hospitality

Section 430 Actual or Threatened Litigation

Section 510 Financial Interests

Section 511 Loans and Guarantees

Section 520 Business Relationships

Section 521 Family and Personal Relationships

Section 522 Recent Service with an Audit Client

Section 523 Serving as a Director or Officer of an Audit Client

Section 524 Employment with an Audit Client

Section 525 Temporary Personnel Assignments

*__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

Section 906 Gifts and Hospitality

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 than Audit and Review Engagements)

The 2026 edition of the *International Code of Ethics for Professional Accountants (including International Independence Standards)* (the Code) was issued in September 2026 and incorporates the revisions relating to Sustainability Reporting and Assurance and Using the Work of an External Expert. 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.

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This document is prepared by the staff of the IESBA and flags the sections of the Code that were revised since the 2025 edition.

^ Includes the revisions to the Code relating to Using the Work of an External Expert

* Includes the revisions to the Code relating to Sustainability