

15 November 2013

APESB issues compiled APES 110

APESB has today issued a compiled APES 110 *Code of Ethics for Professional Accountants* (the Code).

This compiled APES 110 incorporates the following amending standards to the Code issued by APESB in December 2010:

- Amendment to the Definition of Public Interest Entity in APES 110 *Code of Ethics for Professional Accountants* (issued December 2011);
- Amendments to the Definitions and Auditor Independence Requirements in APES 110 *Code of Ethics for Professional Accountants* (issued May 2013); and
- Amendments to APES 110 *Code of Ethics for Professional Accountants* due to revisions to IESBA's *Code of Ethics for Professional Accountants* (issued November 2013).

Please refer to the compilation details of the compiled Code for further information on how the amending standards have impacted the Code (December 2010).

To review a copy of the compiled Code or the amending standards please visit: www.apesb.org.au.

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